

**Committee Report No:**

**Document Title:** Reshaping Non-Acute Care Project

**Document Type:** Report

**New/Existing:** New

**Period Covered:** December 2021 – April 2022

**Document Description:** This is a report which provides an update on the Reshaping Non-Acute Care project.

**Intended Outcome:** To request continued support to develop the Initial Agreement for the Reshaping Non-Acute Care Project.

**How will the proposal be monitored:** The project will be monitored through the Dundee Integration Joint Board and NHS Tayside's Asset Management Group.

**Author Responsible:**

**Name:** Jenny Hill

**Title:** Head of Service

**Department:** Health and Social Care Partnership

**E-Mail:** jenny.hill@dundeecity.gov.uk

**Telephone:**

**Address:**

**Director Responsible:**

**Name:**

**Title:**

**Department:**

**E-Mail:**

**Telephone:**

**Address:**

## A. Equality and Diversity Impacts:

<b>Age:</b>	Positive
<b>Disability:</b>	Positive
<b>Gender Reassignment:</b>	Positive
<b>Marriage and Civil Partnership:</b>	Positive
<b>Pregnancy and Maternity:</b>	Positive
<b>Race/Ethnicity:</b>	Positive
<b>Religion or Belief:</b>	Positive
<b>Sex:</b>	Positive
<b>Sexual Orientation:</b>	Positive

### Equality and diversity Implications:

The project will contribute to improving outcomes for people affected by all of the above characteristics.

### Proposed Mitigating Actions:

Not applicable

Is the proposal subject to a full EQIA? : No

## B. Fairness and Poverty Impacts:

<b>Geography</b>	
<b>Strathmartine (Ardler, St Mary's and Kirkton):</b>	Positive
<b>Lochee(Lochee/Beechwood, Charleston and Menzieshill):</b>	Positive
<b>Coldside(Hilltown, Fairmuir and Coldside):</b>	Positive
<b>Maryfield(Stobswell and City Centre):</b>	Positive
<b>North East(Whitfield, Fintry and Mill O' Mains):</b>	Positive
<b>East End(Mid Craigie, Linlathen and Douglas):</b>	Positive
<b>The Ferry:</b>	
<b>West End</b>	Positive
<b>Household Group</b>	
<b>Lone Parent Families:</b>	No Impact
<b>Greater Number of children and/or Young Children:</b>	No Impact
<b>Pensioners - Single/Couple:</b>	Positive
<b>Single female households with children:</b>	No Impact
<b>Unskilled workers or unemployed:</b>	No Impact
<b>Serious and enduring mental health problems:</b>	Positive
<b>Homeless:</b>	No Impact
<b>Drug and/or alcohol problems:</b>	No Impact
<b>Offenders and Ex-offenders:</b>	No Impact

<b>Looked after children and care leavers:</b>	No Impact
<b>Carers:</b>	Positive
<b>Significant Impact</b>	
<b>Employment:</b>	No Impact
<b>Education and Skills:</b>	No Impact
<b>Benefit Advice/Income Maximisation:</b>	No Impact
<b>Childcare:</b>	No Impact
<b>Affordability and Accessibility of services:</b>	Positive
<b>Fairness and Poverty Implications:</b> No Impact	
<b>Proposed Mitigating Actions:</b> Not Applicable.	

## **C. Environmental Impacts**

<b>Climate Change:</b>	Positive
<b>Mitigating greenhouse gases:</b>	Positive
<b>Adapting to the effects of climate change:</b>	Positive

<b>Resource Use</b>	
<b>Energy efficiency and consumption:</b>	Positive
<b>Prevention, reduction, re-use, recovery or recycling waste:</b>	No Impact
<b>Sustainable Procurement:</b>	No Impact
<b>Transport</b>	
<b>Accessible transport provision:</b>	No Impact
<b>Sustainable modes of transport:</b>	No Impact
<b>Natural Environment</b>	
<b>Air, land and water quality:</b>	No Impact
<b>Biodiversity:</b>	No Impact
<b>Open and green spaces:</b>	No Impact
<b>Built Environment</b>	
<b>Built Heritage:</b>	
<b>Housing:</b>	No Impact
<b>Is the proposal subject to Strategic Environmental Assessment</b>	
No further action is required as it does not qualify as a Plan, Programme or Strategy as defined by the Environment Assessment (Scotland) Act 2005.	
<b>Proposed Mitigating Actions:</b> Not applicable.	
<b>Environmental Implications:</b>	

## D. Corporate Risk Impacts

### Corporate Risk Implications:

The risk implications associated with the subject matter of this report are 'business as normal' risks. The subject matter is routine and has happened many times before without significant loss. There is comfort that the risks inherent within the activity are either transferred to another party, shared equally and fairly between the Council and another party or are negligible.

<b>Corporate Risk Mitigating Actions:</b>



**REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD**

**REPORT ON: AUDIT SCOTLAND – ANNUAL AUDIT PLAN 2021/22**

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: DIJB25-2022**

## **1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to note and approve the proposed Dundee Integration Joint Board Annual Audit Plan 2021/22 as submitted by the IJB's appointed External Auditor (Audit Scotland).

## **2.0 RECOMMENDATIONS**

It is recommended that the Integration Joint Board (IJB):

2.1 Notes the content of this report;

2.2 Approves the proposed Audit Plan for 2021/22 as submitted by Audit Scotland (attached as Appendix 1).

## **3.0 FINANCIAL IMPLICATIONS**

3.1 The cost of the annual audit fee is £27,960 and provision for this has been made within the IJB's 2021/22 budget.

## **4.0 MAIN TEXT**

4.1 Dundee Integration Joint Board's (IJB) assigned External Auditor for 2021/22 is Audit Scotland who have produced their Annual Audit Plan in relation to the 2021/22 financial year. This plan contains an overview of the planned scope and timing of their audit work and is carried out in accordance with International Standards on Auditing (ISAs), and the Code of Audit Practice. This plan sets out the independent auditors work necessary to provide an opinion on the annual accounts and to meet the wider scope requirements of public sector audit. The wider scope of public audit includes assessing arrangements for financial sustainability, financial management, governance and transparency and value for money.

4.2 In preparing this audit plan, Audit Scotland has drawn from a wide range of information such as IJB reports and other published documentation, attendance at IJB meetings and discussions with staff and have identified a number of main risk areas in relation to Dundee IJB. These are categorised as being financial statements risks and wider dimension risks with associated audit testing noted within the plan under Exhibit 1. In addition, Audit Scotland recognises the impact of Covid-19 in terms of service delivery and in relation to carrying out the audit work. These risks are summarised below:

Financial statement issues and risks:

1) Risk of material misstatement due to fraud caused by management override of controls

Wider Dimension Risks:

- 2) Covid-19 recovery and transformation
  - 3) Revision of Integration Scheme
  - 4) Board membership changes and development
- 4.3 Once the audit is complete, Audit Scotland will submit an independent auditor's report to the members of Dundee City Integration Joint Board and the Accounts Commission, summarising the results of the audit of the annual accounts. They will also provide the IJB and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.
- 4.4 The statutory timescales for the submission of Independent Auditor Reports for 2021/22 is the 31<sup>st</sup> October 2022. It is planned to submit Dundee IJB's Independent Auditors Report and Audited Accounts to the meeting of the IJB to be held on 26<sup>th</sup> October 2022.
- 4.5 The annual audit fee set for Dundee City Integration Joint Board is £27,960 for 2021/22 (£29,215 for 2020/21).
- 4.6 It is noted that the appointment of the current auditors has been extended from the usual five year period to six years due to Covid19. The audit team has outlined its commitment to work closely with their successors to ensure a well-managed transition.

## 5.0 POLICY IMPLICATIONS

- 5.1 This report has been screened for any policy implications in respect of Equality Impact Assessment. There are no major issues.

## 6.0 RISK ASSESSMENT

- 6.1 This report has not been subject to a risk assessment as it forms part of the IJB's statutory governance process. Any risks identified through the annual accounts process will be reflected in the relevant Integration Joint Board or Performance and Audit Committee Reports.

## 7.0 CONSULTATIONS

- 7.1 The Chief Officer, Audit Scotland and the Clerk were consulted in the preparation of this report.

## 8.0 DIRECTIONS

- 8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working)(Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	X
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

**9.0 BACKGROUND PAPERS**

9.1 None.

Dave Berry  
Chief Finance Officer

DATE: 25<sup>th</sup> March 2022

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