

**Subject:** **Financial Regulations**

**Purpose:** To seek approval for the updated partnership financial regulations

**Recommendation:** The IJB are asked to approve the financial regulations detailed in Appendix 1.

### Glossary of Terms

NHS AA	NHS Ayrshire and Arran
NAHSCP	North Ayrshire Health and Social Care Partnership
IJB	Integration Joint Board

<b>1.</b>	<b>EXECUTIVE SUMMARY</b>
1.1	This report sets out the outcome of a review of the Financial Regulations which detail the responsibilities of the IJB for its own financial affairs, and which also set out the respective responsibilities of the Chief Officer and the Chief Finance Officer of the IJB.
<b>2.</b>	<b>BACKGROUND</b>
2.1	Both the Council and the Health Board operate under Financial Regulations/Standing Financial Instructions in the operational delivery of services. As this service delivery will continue to be carried out within the Council and the Health Board, all operational and transactional finance matters for delivery of partnership services will comply with Council Financial Regulations and Health Board Standing Financial Instructions as appropriate.
2.2	Under Scottish Government Regulations, for all IJBs in Scotland, the Chief Officer, supported by the Chief Finance Officer, must ensure that there are adequate systems and controls in place for the proper management of its financial affairs.
2.3	As these Financial Regulations relate specifically to the affairs of the IJB itself, they are therefore more limited and focussed in scope.
<b>3.</b>	<b>PROPOSALS</b>
3.1	This report recommends moving forward that the Financial Regulations are reviewed at least every two years and if changes are required that these are reported to the IJB for approval with PAC undertaking a scrutiny role if required.

3.2	<b><u>Anticipated Outcomes</u></b>
	The IJB's Financial Regulations are an essential part of the corporate governance of the IJB. These require to be kept under review to ensure that there are adequate systems and controls in place for the proper management of the IJB's affairs.
3.3	<b><u>Measuring Impact</u></b>
	PAC will undertake a scrutiny role in relation to the Financial Regulations.
4.	<b>IMPLICATIONS</b>

<b>Financial:</b>	None
<b>Human Resources:</b>	None
<b>Legal:</b>	None
<b>Equality:</b>	None
<b>Children and Young People</b>	None
<b>Environmental &amp; Sustainability:</b>	None
<b>Key Priorities:</b>	None
<b>Risk Implications:</b>	None
<b>Community Benefits:</b>	None

<b>Direction Required to Council, Health Board or Both</b> <i>(where Directions are required please complete Directions Template)</i>	Direction to :-	
	1. No Direction Required	X
	2. North Ayrshire Council	
	3. NHS Ayrshire & Arran	
	4. North Ayrshire Council and NHS Ayrshire & Arran	

5.	<b>CONSULTATION</b>
5.1	There was no consultation undertaken.
6.	<b>CONCLUSION</b>
6.1	The IJB are asked to approve the financial regulations detailed in Appendix 1.

**For more information please contact Eleanor Currie, Interim Section 95 Officer, on 01294 317814 or [eleanorcurrie@north-ayrshire.gov.uk](mailto:eleanorcurrie@north-ayrshire.gov.uk)**



# **North Ayrshire Integrated Joint Board**

## **Financial Regulations**

DRAFT

<b>Version</b>	<b>Date of Approval</b>	<b>Review Date</b>
1	February 2021	September 2023

## PART A) SCOPE AND OBSERVANCE

- 1.1 Both the Health Board and the Council operate under Financial Regulations/Standing Financial Instructions in the operational delivery of services. As this service delivery will continue to be carried out within the Health Board and the Council, these Financial Regulations relate specifically to the affairs of the Integration Joint Board (IJB) itself and therefore are more limited and focussed in scope. All operational and transactional finance matters for delivery of North Ayrshire Health and Social Care Partnership (NAHSCP) will comply with North Ayrshire Council (NAC) Financial Regulations and NHS Ayrshire & Arran (NHS A&A) Standing Financial Instructions.
- 1.2 North Ayrshire Integration Joint Board is a legal entity in its own right created by Parliamentary Order, following Ministerial approval of the Integration Scheme. It is accountable for the stewardship of public funds and is expected to operate under public sector best practice governance arrangements, proportionate to its transactions and responsibilities. The IJB will direct the Council and the Health Board on how resources will be spent in line with the approved Strategic plan and allocate resources back to the Council and Health Board in accordance with this direction per the Statutory Guidance on Directions published in January 2020. The IJB retains responsibility for oversight and management of expenditure within the allocated budgets.
- 1.3 Stewardship is a function of management and, therefore, a responsibility placed upon the appointed members and officers of the Integration Joint Board, in particular:
- Section 95 of the Local Government (Scotland) Act 1973 requires that every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that the proper officer of the authority has responsibility for the administration of those affairs, including:
    - *Approve the financial systems*
    - *Approve the duties of officers operating these systems*
    - *Maintain a written description of such approved financial systems including a list of specific duties*
- 1.4 These financial regulations should be read in conjunction with the standing financial instructions of NHS Ayrshire and Arran Health Board and the Financial Regulations and Codes of Financial Practice of North Ayrshire Council.
- 1.5 The Regulations also set out the respective responsibilities of the Chief Officer and the Chief Finance Officer of the IJB. The Chief Officer and the Chief Finance Officer will follow these Regulations at all times in relation to the conduct of the IJB's own financial affairs. All actions that affect the Integration Joint Board's finances should only be carried out by properly authorised employees. The Chief Officer will establish a clear and effective framework of authorisation for the IJB.

- 2 The Integration Joint Board will appoint an officer responsible for its financial administration.
- 2.1 The Chief Officer may be appointed to this role if the Integration Joint Board deems it to be appropriate. If in such circumstances the Chief Officer does not hold a recognised professional accounting qualification arrangement must be put in place to provide the post holder and the Integration Joint Board with financial advice from a qualified person.
- 2.2 In appointing the Chief Financial Officer the Integration Joint Board has regard to CIPFA guidance on the 'Role of the Chief Financial Officer in Local Government'.
- 2.3 The Integration Joint Board Chief Financial Officer and Chief Officer will discharge their duties in respect of the delegated resources by:
- Establishing financial governance systems for the proper use of the delegated resources; and
  - Ensuring that the Strategic Plan meets the requirement for best value in the use of the Integration Joint Board's resources.
- 2.4 The Chief Finance Officer (in consultation with the Chief Officer) will advise the IJB on the financial implications of the IJB's activities. The Chief Finance Officer will ensure that budget holders receive impartial advice, guidance and support and appropriate information to enable them to effect control over expenditure and income
- 3 **Responsibility of Health Board Accountable Officer; NHS Board Director of Finance & Council Section 95 Officer (Chief Financial Officer)** - The Health Board Accountable officer and the Council's Section 95 Officer discharge their responsibility - as it relates to the resources that are delegated to the Integration Joint Board - by setting out in the Integration Scheme the purpose for which resources are used and the systems and monitoring arrangements for financial performance management. It is their responsibility to ensure that the provisions of the Integration Scheme enable them to discharge their responsibilities in this respect.
- 3.1 The Health Board Director of Finance and the Chief Financial Officer (Section 95 Officer) of North Ayrshire Council will provide specific advice and professional support to the Chief Officer and Chief Financial Officer to support the production of the Strategic Plan and also to ensure that adequate systems of internal control are established by the Integration Joint Board.

## **4 Responsibility of Chief Officer**

4.1 The Chief Officer is the accountable officer of the Integration Joint Board. The Chief Officer will discharge their duties in respect of the delegated resources by:

- ensuring that the strategic plan meets the requirement for economy, efficiency and effectiveness in the use of the Integration Joint Board resources; and
- giving directions to the NHS Ayrshire & Arran Health Board and North Ayrshire Council that are designed to ensure resources are spent in accordance with the plan; it is the responsibility of the Chief Officer to ensure that the provisions of the directions enable them to discharge their responsibilities in this respect within available resources.

## **5 Directions**

5.1 The IJB will give directions to NAC and NHSA&A that are designed to ensure resources are spent in accordance with the Strategic Plan and Integration Scheme. Directions are the mechanism to action the strategic commissioning plans (Strategic Plan) as laid out in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014.

## **6 Responsibility of Chief Officer and the Integration Joint Board Chief Financial Officer**

6.1 It will be the duty of the Chief Officer assisted by the Integration Joint Board Chief Financial Officer to ensure that these Regulations are made known to the appropriate persons within the Integration Joint Board and to ensure that they are adhered to.

## **7 Breach of Regulations**

7.1 Any breach of these regulations should be reported immediately to the Chief Financial Officer, who may then discuss the matter with the Chief Officer, NHS Board Chief Executive, Local Authority Chief Executive or another nominated or authorised person as appropriate to decide what action to take.

## **8 Review of Financial Regulations**

8.1 These Regulations will be the subject of regular review (at least every three years) by the Integration Joint Board Chief Financial Officer in consultation with the NHS Board Director of Finance and the Council's Section 95 Officer, and where necessary, subsequent adjustments will be submitted to the Integration Joint Board for approval.

8.2 NAC and NHS A&A will provide legal advice regarding these Financial Regulations as required in relation to the functions delegated to the IJB.

## **PART B) FINANCIAL PLANNING AND REPORTING**

### **9 Responsibility of Integration Joint Board**

- 9.1 The IJB will continuously work to secure best value for money, and economy, efficiency and effectiveness in how the organisation directs its resources.
- 9.2 The Integration Scheme sets out the detail of the integration arrangement agreed between NHS Ayrshire and Arran and North Ayrshire Council. In relation to financial management it specifies:
- The financial management arrangements including treatment of budget variances;
  - Reporting arrangements between the Integration Joint Board, NHS Ayrshire and Arran, and North Ayrshire Council
  - The method for determining the resources to be made available by NHS Ayrshire and Arran and North Ayrshire Council to the Integration Joint Board; and
  - The functions which are delegated to the Integration Joint Board by NHS Ayrshire and Arran and North Ayrshire Council.

### **10 Strategic Plan and Integrated Budget**

- 10.1 The IJB will approve a Strategic Plan which sets out arrangements for planning and directing the functions delegated to it by NAC and NHSA&A. The Strategic Plan will normally\* cover a three-year period recognising that these may need to be indicative for years two and three. The IJB will publish its Strategic Plan by the March prior to each three-year period.

\*The IJB approved a one-year bridging plan for 21-22 due to the impact of Covid-19.

- 10.2 The Chief Officer and the Chief Finance Officer will develop the integrated budget based on the Strategic Plan and present it to the IJB for consideration and agreement as part of the annual budget setting process.

### **11 Budget Management**

- 11.1 Budget holders within the Council and the Health Board will be accountable for all budgets within their control as directed by the IJB in line with its Strategic Plan. The IJB will ensure appropriate arrangements are in place to support good financial management and planning. The Chief Finance Officer and relevant finance staff will use finance IT systems within both organisations to produce financial reports and forecasts in order to monitor the overall financial performance in relation to the approved Revenue Budgets.

11.2 The Chief Finance Officer will provide regular budget monitoring updates to the IJB along with explanations for any significant variations from budget and the action planned to deal with them. Budget monitoring reports will also be provided to the Council and the Health Board from an operational perspective, as required and/or requested.

## 12 Financial Planning

12.1 The IJB will develop an integrated budget which takes accounts of:

- **Activity Changes.** The impact on resources in respect of increased demand (e.g. demographic pressures and increased prevalence of long-term conditions) and for other planned activity changes;
- **Cost inflation.** Pay and supplies cost increases;
- **Efficiencies.** All savings (including increased income opportunities and service rationalisations/cessations) should be agreed between the Integration Joint Board, North Ayrshire Council and NHS Ayrshire and Arran as part of the annual rolling financial planning process to ensure transparency;
- **Performance on outcomes.** The potential impact of efficiencies on agreed outcomes must be clearly stated and open to challenge by the North Ayrshire Council and NHS Ayrshire and Arran
- **Legal requirements.** Legislation may entail expenditure commitments that should be considered in adjusting the payment;
- **Transfers to/from the notional budget for hospital services** set out in the Strategic Plan.
- **Adjustments to address equity.** North Ayrshire Council and NHS Ayrshire and Arran may choose to adjust contributions to smooth the variation in weighted capita resource allocations across partnerships; information to support this will be provided by ISD and ASD.

12.2 The IJB will liaise and consult with the Council and Health Board as part of the budget setting process. It should be noted that Councils and Health Boards may be required to comply with IJB funding conditions as indicated by the Scottish Government.

## 13 Limits on Expenditure

13.1 No expenditure will be incurred by the Integration Joint Board unless it has been included within the approved Integration Budget and Strategic Plan, except:

- (i) Where additional funding has been approved by NHS Ayrshire and Arran Board and/or North Ayrshire Council and the integrated budget/strategic plan updated appropriately;



- (ii) Where a supplementary budget has been approved by the Integration Joint Board;
- (iii) In emergency situations in terms of any scheme of delegation;
- (iv) Where a virement has been approved.

## **14 Preparing Procedures, Records and Accounts**

- 14.1 All accounting procedures and records of the Integration Joint Board/Health and Social Care Partnership will be determined by the Integration Joint Board Chief Financial Officer. These will also be subject to discussion with the Chief Financial Officer of the NHS Board/Council.
- 14.2 Legislation provides that the Integration Joint Board is subject to the audit and accounts provision of a body under section 106 of the Local Government (Scotland) Act 1973. This requires audited annual accounts to be prepared with the reporting requirements specified in the relevant legislation and regulations - Section 12 of the Local Government in Scotland Act 2003 and regulations under section 105 of the Local Government (Scotland) Act 1973. These will be proportionate to the limited number of transactions of the Integration Joint Board whilst complying with the requirement for transparency and true and fair reporting in the public sector.
- 14.3 North Ayrshire Council and NHS Ayrshire and Arran will include additional disclosures in their statutory accounts which reflect their formal relationship with the Integration Joint Board. The Integration Joint Board Chief Financial Officer will liaise with nominated contacts within each organisation to ensure that appropriate information is exchanged within agreed timescales.

## **15 Presenting External Audit Reports**

- 15.1 The Chief Finance Officer will ensure the presentation of all External Audit reports including reports on the audited Annual Accounts to the IJB or Performance and Committee. These reports available to the Health Board and Local Authority.
- 15.2 The Chief Finance Officer will make appropriate arrangements for the public inspection of the IJB's Accounts.

## **16 Virement**

- 16.1 Virement is defined by CIPFA as “the transfer of an underspend on one budget head to finance additional spending on another budget head, in accordance with the Financial Regulations”. In effect virement is the transfer of budget from one main budget heading (employee costs, supplies and services etc), to another, or a transfer of budget from one service to another.

16.2 Virements require approval and they will be permitted subject to any Scheme of Delegation of the Integration Joint Board as follows:

- (i) Virement must not create additional overall budget liability. One off savings or additional income should not be used to support recurring expenditure or to create future commitments including full year effects of decisions made part way through a year. Where the virement involves the transfer of up to £100,000 between operational budget headings and will not affect the execution of existing Integration Joint Board policy, the transfer will be approved jointly by the Chief Financial Officer and Chief Officer.
- (ii) Where the amount is over £100,000 or where the transfer of any amount would affect the execution of existing Integration Joint Board policy, the prior approval of the Integration Joint Board will be required.
- (iii) The Chief Officer will not be permitted to vire between the Integrated Budget and those budgets managed by the Chief Officer, but which are outside of the scope of the strategic plan, unless agreed by those bodies.

## **17 Budgetary Control**

17.1 It is the responsibility of the Chief Officer and Chief Financial Officer to report regularly and timeously on all budgetary control matters, comparing projected outturn with the approved financial plan to the Integration Joint Board and other bodies as designated by NHS Ayrshire and Arran Board and North Ayrshire Council.

17.2 The Director of Finance (NHS Ayrshire and Arran) and the Chief Financial Officer (section 95) of North Ayrshire Council will, along with the Integration Joint Board Chief Financial Officer put in place a system of budgetary control which will provide the Chief Officer with management accounting information for both arms of the operational budget and for the Integration Joint Board in aggregate.

17.3 It is the responsibility of the Integration Joint Board Chief Financial Officer, in consultation with the Director of Finance (NHS Ayrshire and Arran) and the Chief Financial Officer (section 95) of North Ayrshire Council, to agree a consistent basis and timetable for the preparation and reporting of management accounting information

## **18 Variances**

18.1 The Integration Scheme specifies how in year over/under spends will be treated. Where it appears that any heading of income or expenditure may vary significantly from that appearing in the Financial Plan, it will be the duty of the Chief Officer and

Integration Joint Board Chief Financial Officer, in conjunction with the NHS Board Director of Finance and Section 95 Officer of the Council, to report in accordance with the appropriate method established for that purpose by the Integration Joint Board, NHS Board and Council, the details of the variance and any remedial action required.

## **19 Reports to Integration Joint Board**

- 19.1 All reports to the Integration Joint Board and sub-committees thereof must specifically identify the extent of any financial implications. These must have been discussed and agreed with the Integration Joint Board Chief Financial Officer prior to lodging of reports.

## **20. LEGALITY OF EXPENDITURE**

- 20.1 It will be the duty of the Chief Officer to ensure that no expenditure is incurred or included within the Strategic Financial Plan unless it is within the power of the Integration Joint Board. In cases of doubt the Chief Officer should consult the respective legal advisors of the NHS Board and Council before incurring expenditure. Expenditure on new service developments, initial contributions to other organisations and responses to new emergency situations which require expenditure, must be clarified as to legality prior to being incurred.

## **PART C – INTERNAL AUDIT**

### **INTERNAL AUDIT**

## **21 Responsibility for Internal Audit**

- 21.1 The Integration Joint Board will establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. This will include determining who will provide the internal audit service for the Integration Joint Board and nominating a Chief Internal Auditor.
- 21.2 Internal Audit services will be provided by North Ayrshire Council. Such provision will be subject to agreement.
- 21.3 The operational delivery of internal audit services within NHS Ayrshire and Arran and North Ayrshire Council will be contained within their respective and established arrangements.

- 21.4 A Chief Internal Auditor will be appointed to act as Integration Joint Board Chief Internal Auditor in addition to their substantive post.
- 21.5 The Internal Audit Service will undertake its work in compliance with the Public Sector Internal Audit Standards.
- 21.6 On or before the start of each financial year the Integration Joint Board Chief Internal Auditor will prepare and submit a strategic *risk-based* audit plan to the [Performance and Audit Committee](#) for approval. It is recommended this is shared with the relevant committee of both NHS Ayrshire and Arran and North Ayrshire Council.
- 21.7 The Integration Joint Board Chief Internal Auditor will submit an annual audit report of the Internal Audit function to the Chief Officer and the [Performance and Audit Committee](#) indicating the extent of audit cover achieved and providing a summary of audit activity during the year. As a minimum the annual audit report and Chief Internal Auditor's opinion will also be reported to the Audit Committees of the NHS Ayrshire & Arran Board and North Ayrshire Council.

## **22 Authority of Internal Audit**

- 22.1 [In relation to Internal Audit work being carried out](#) the person appointed by the Integration Joint Board to carry out the Internal Audit or their authorised representatives will have authority, on production of identification, to:
- (i) Enter at all reasonable times and without notice any premises or land used or operated by the Integration Joint Board;
  - (ii) Have access to, and remove, all records (both paper and electronic), documents and correspondence within the possession or control of any officer, relating to any financial or other transaction of the Integration Joint Board;
  - (iii) Be provided with a separate log-in to any computer system used by the partners of the Integration Joint Board and have full access to any system, network, personal computer or other device including hardware owned by third party service providers;
  - (iv) Require and receive such explanations as are necessary concerning any matter under examination;
  - (v) Require any employee to produce cash, stores or any other assets under their control.

## **PART D) OTHER AREAS**

### **23 Capital Planning**

- 23.1 The Chief Finance Officer annually, in consultation with the Council and NHS A&A, will prepare a Capital Plan to make best use of existing resources and identify the asset requirements to support the Strategic Plan and deliver on the IJB's Property Strategy.
- 23.2 Business Cases will be prepared and submitted to Council's Capital Planning Group or NHS A&A's Capital Planning Group for approval.
- 23.3 The Chief Officer or nominated delegate will be a member of both partners' Capital Planning Groups.
- 23.4 Where new capital investment is required to deliver the Strategic Plan both partners should consider the Capital Plan.

### **24 Control of Capital Expenditure**

- 24.1 The IJB does not receive a capital funding allocation. Capital projects are funded by either NAC or NHS A&A and expenditure will be controlled in accordance with their financial regulations.

### **25 TREASURY MANAGEMENT**

- 25.1 Legislation, under Section 106 of the Local Government (Scotland) Act 1973 empowers the Integration Joint Board to hold reserves, which should be accounted for in the financial accounts and records of the Integration Joint Board.
- 25.2 [As any underspend will be held by the Council on behalf of the Integration Joint Board on the balance sheet as creditor balances to be drawn down by the Integration Joint Board as planned.](#)

### **26 VAT**

- 26.1 HM Revenues and Customs have confirmed that there is no requirement for a separate VAT registration for the Integration Joint Board as it will not be delivering any services within the scope of VAT. This position will require to be kept under review by the Integration Joint Board Chief Financial Officer should the operational activities of the Board change and a need to register be established. HMRC guidance will apply to Scotland which will allow a VAT neutral outcome.

## **27 Board Members' Expenses**

- 27.1 Payment of voting Board Members' allowances will be the responsibility of the Members' individual Council or Health Board and will be made in accordance with their own Schemes.
- 27.2 Members are entitled to payment of travel and subsistence expenses relating to approved duties. Members are required to submit claims on the IJB's agreed expenses claim form and as far as practicable to provide receipts in support of any expenses claimed.
- 27.3 Non-voting members of the IJB will be entitled to payment of travel and other expenses, such as the cost of replacement care where they have caring responsibilities. Non-voting members are required to submit claims on the IJB's agreed expenses claim form and as far as practicable to provide receipts in support of any expenses claimed. The costs relating to expenses incurred by the non-voting members of the IJB will be shared equally by the Health Board and the Council.

## **28 PROCUREMENT/COMMISSIONING OF SERVICES**

- 28.1 Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014/285 provides that the Integration Joint Board may enter into a contract with any other person in relation to the provision to the integration joint board of goods and services for the purpose of carrying out the functions conferred on it by the Act.
- 28.2 As a result of specific VAT and accounting issues associated with the Integration Joint Board contracting directly for the provision of goods and services the Chief Officer is required to consult with the NHS Board Director of Finance, the Chief Financial Officer (section 95 officer) of the Council and the IJB Chief Financial Officer prior to any direct procurement exercise being undertaken,

## **RISK MANAGEMENT AND INSURANCE**

### **29 Responsibility for Insurance and Risk**

- 29.1 The Integration Joint Board will make appropriate insurance arrangements for all activities of the Integration Joint Board in accordance with the risk management strategy.
- 29.2 The Chief Officer will arrange, taking such specialist advice as may be necessary, that adequate insurance cover is obtained for all *normal insurable risks arising* from the activities of the Integration Joint Board and for which it is the general custom to insure. This will include the provision of appropriate insurance in respect of Members of the Integration Joint Board acting in a decision-making capacity.

- 29.3 The NHS Board Director of Finance and the Chief Financial Officer (Section 95) of the Council will ensure that the Chief Officer has access to professional support and advice in respect of risk management.

### **30 Risk Strategy and Risk Register**

- 30.1 The Chief Officer will be responsible for the Integration Joint Board's risk strategy and profile and developing the risk reporting arrangements; this will include arrangements for a risk register. The Risk Management Strategy will be approved by the Integration Joint Board.
- 30.2 The NHS Ayrshire & Arran Board and North Ayrshire Council will continue to identify and manage within their own risk management arrangements risks they have retained under the integration arrangements. The Health Board and Council will continue to report risk management to the existing committees, including the impact of the integration arrangements.

### **31 Notification of Insurance Claims**

- 31.1 The Chief Officer and the Integration Joint Board Chief Financial Officer will put in place appropriate procedures for the notification and handling of any insurance claims made against the Integration Joint Board.

### **32 ECONOMY, EFFICIENCY AND EFFECTIVENESS (BEST VALUE)**

- 32.1 The Chief Officer will ensure that arrangements are in place to maintain control and clear public accountability over the public funds delegated to the Integration Joint Board. This will apply in respect of:
- the resources delegated to the Integration Joint Board by the partner Local Authority and Health Board; and
  - the resources paid to the partner Local Authority and Health Board by the Integration Joint Board for use as directed and set out in the Strategic Plan.
- 32.2 The Integration Joint Board has a duty to put in place proper arrangements for securing Best Value in the use of resources and delivery of services. There will be a process of strategic planning which will have full Member involvement, in order to establish the systematic identification of priorities and realisation of Best Value in the delivery of services. It will be the responsibility of the Chief Officer to deliver the arrangements put in place to secure Best Value and to co-ordinate policy in regard to ensuring that the Joint Board provides Best Value.
- 32.3 The Chief Officer will be responsible for ensuring implementation of the strategic planning process. Best Value should cover the areas of human resource and physical resource management, commissioning of services, financial management and policy, performance and service delivery process reviews.

### **33 PARTNERSHIPS**

- 33.1 The IJB will put in place appropriate governance arrangements to record all joint working arrangements entered into by the IJB.

**Date of Review: 27/1/21**

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