



# North Ayrshire Integration Joint Board

Report to the Performance and Audit Committee, Members of the Integration Joint Board and the Controller of Audit on the 2020/21 audit

Issued on 12 August 2021 for the meeting on 26 August 2021

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# Introduction

## The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the Annual Accounts.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our final report to the Performance and Audit Committee ("the Committee") of the North Ayrshire Integration Joint Board ("the IJB" "the Board") for the year ending 31 March 2021 audit. The scope of our audit was set out within our planning report presented to the Committee in March 2021.

This report summarises our findings and conclusions in relation to:

- The audit of the **Annual Accounts**; and
- Consideration of the **four audit dimensions** that frame the wider scope of public sector audit requirements as illustrated in the following diagram. This includes our consideration of the Board's duty to secure best value.



# Introduction (continued)

## The key messages in this report (continued)

I would like to draw your attention to the key messages of this paper:

### **Conclusions from our testing**

Based on our audit work completed to date we expect to issue an unmodified audit opinion.

The Management Commentary and Annual Governance Statement comply with the statutory guidance and proper practice and are consistent with the Annual Accounts and our knowledge of the Board.

The auditable parts of the Remuneration Report have been prepared in accordance with the relevant regulations.

A summary of our work on the significant risks is provided in the dashboard on page 9.

We have identified one misstatement above our reporting threshold, relating to disclosure of debt repayment to Council shown as a direct adjustment from the General Fund balance within the Movement in Reserves Statement, as set out on page 7.

### **Status of the financial statements audit**

Outstanding matters to conclude the audit include:

- Finalisation of internal quality control procedures;
- Receipt of final Annual Accounts;
- Receipt of signed management representation letter; and
- Our review of events since 31 March 2021.

### **Conclusions on audit dimensions and best value**

As set out on page 3, our audit work covered the four audit dimensions. Our separate detailed report presented to the Committee in June 2021 set out our findings and conclusions on each dimension. In accordance with the Code of Audit Practice, we have included our overall conclusions within this report on pages 16-18. Key highlights include:

**Financial Management** – The IJB has effective financial planning and management arrangements in place with a strong and consistent finance team. An underspend of £4.151m was achieved at the end of March 2021. The IJB has reduced the debt due to the Council in line with the budget.

**Financial sustainability** – The IJB has set a balanced budget for 2021/22, with manageable savings plans, however, does require a small draw on reserves in order to achieve a balanced position. The IJB continues to face an extremely challenging financial position in the medium to longer term. This includes the risks identified in the 2021/22 budget, including those associated with COVID-19.

**Governance and transparency** – The IJB continues to have strong leadership and the transition of the new Chief Officer and Head of Service for Health & Community Care during the year went smoothly. Appropriate arrangements were put in place in response to the COVID-19 pandemic with normal governance arrangements having now returned.

# Introduction (continued)

## The key messages in this report (continued)

### Conclusions on audit dimensions and best value (Continued)

**Value for money** – The IJB continues to have an embedded performance management culture. Performance has continued to be strong throughout this challenging period. As the Board moves into remobilisation and recovery from the pandemic, there will be a need to continuously revisit the performance measures to ensure that they are valid and align with the updated strategic priorities once the strategic commissioning plan has been updated.

**Best value** - As reported in our June 2021 report, the IJB has sufficient arrangements in place to secure best value with a strong focus on continuous improvement. It has a clear understanding of areas which require further development.

### Next steps

An agreed Action Plan was included in the separate wider scope report that was presented to Performance and Audit Committee in June 2021. We will consider progress with the agreed actions as part of our 2021/22 audit.

### Added value

Our aim is to add value to the Board by providing insight into, and offering foresight on, financial sustainability, risk and performance by identifying areas for improvement and recommending and encouraging good practice. In so doing, we aim to help the Board promote improved standards of governance, better management and decision making, and more effective use of resources. This is provided throughout the report.

In addition, we included our “sector developments” in the separate wider scope report that was presented to Performance and Audit Committee in June 2021 which covers our research, informed perspective and best practice from our work across the wider public sector that are specifically relevant to the Board.

**Pat Kenny**  
**Audit Director**

# Annual accounts audit












# Quality indicators

## Impact on the execution of our audit

Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to your control environment which can significantly impact the execution of the audit. We consider these metrics important in assessing the reliability of your financial reporting and provide context for other messages in this report.

Area	Grading	Reason
Timing of key accounting judgements		There were no significant accounting judgements included within the IJB Annual Accounts, which is in line with our expectations and understanding of the IJB.
Adherence to deliverables timetable		Key deliverables were provided in a timely manner, in advance of agreed timelines. Any follow-up requests during the audit were quickly actioned.
Access to finance team and other key personnel		Deloitte and the IJBs finance team have worked together to facilitate remote communication during the audit which has been successful. There have been no issues with access to the finance team or other key personnel.
Quality and accuracy of management accounting papers		Documentation provided has been of a high standard, which enabled an efficient audit. Working papers were clear and reconcilable to the Annual Accounts. This is borne out by the resubmission rate on requests for the audit being low, at 12%.
Quality of draft financial statements		A full draft of the Annual Accounts was received for audit on 18 June 2021. We identified several minor changes that have now been amended.
Response to control deficiencies identified		We did not identify any control deficiencies during our audit.
Volume and magnitude of identified errors		We have identified one error during our audit relating to disclosure of debt repayment to Council shown as a direct adjustment from the General Fund balance within the Movement in Reserves Statement. Management has agreed to amend this error in the final version of Annual Accounts.



Lagging



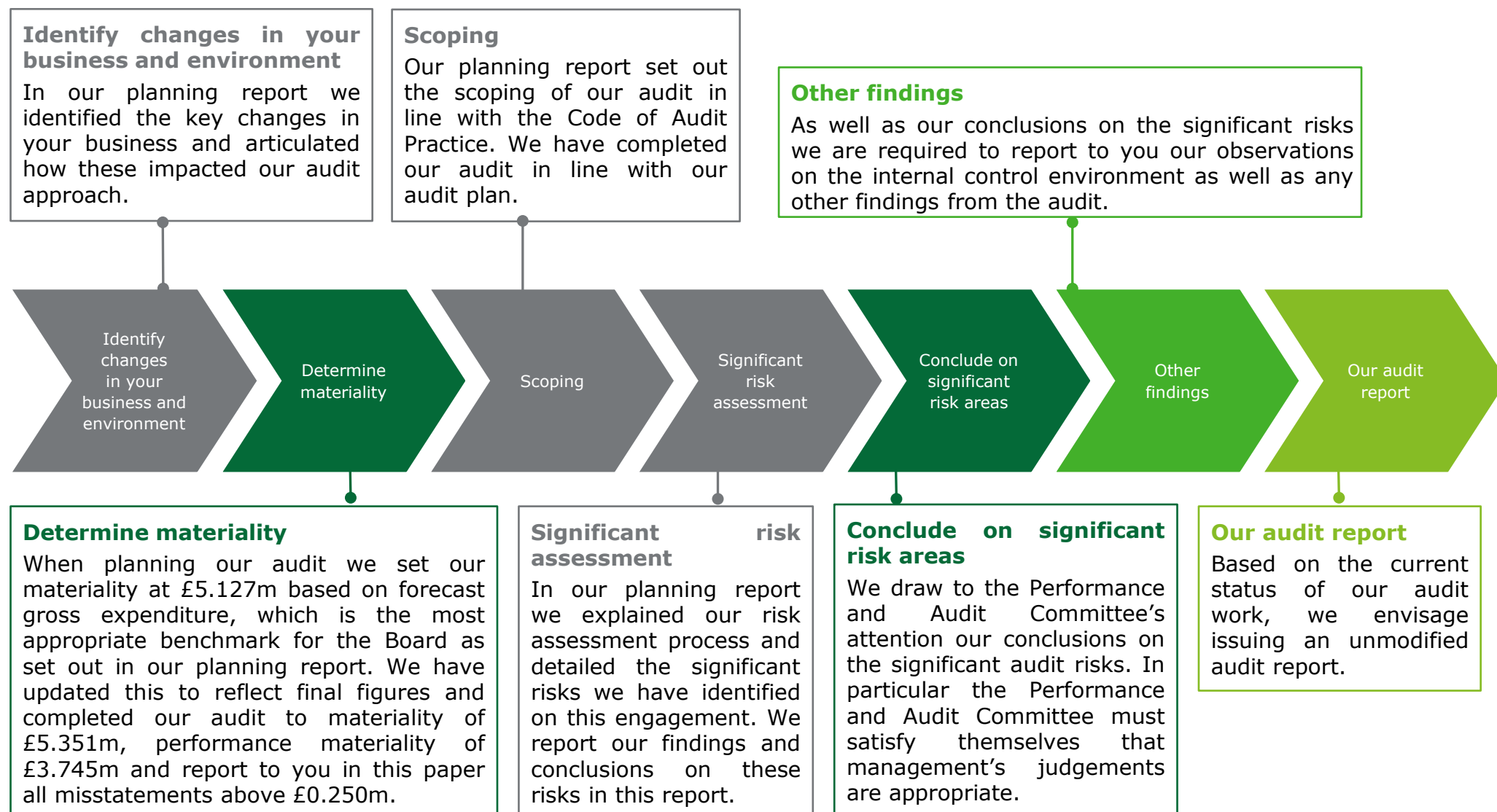
Developing



Mature

# Our audit explained







We tailor our audit to your business and your strategy





# Significant risks

## Dashboard

Risk	Material	Fraud risk	Planned approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Completeness and accuracy of income			D+I	Satisfactory		Satisfactory	10
Management override of controls			D+I	Satisfactory		Satisfactory	11

Overly prudent, likely to lead to future credit



Overly optimistic, likely to lead to future debit.

**D+I:** Testing of the design and implementation of key controls

# Significant risks (continued)

## Completeness and accuracy of income



### Risk identified and key judgements

ISA 240 states that when identifying and assessing the risks of material misstatement due to fraud, the auditor shall, based on a presumption that there are risks of fraud in income recognition, evaluate which types of income, income transactions or assertions give rise to such risks.

The main components of income for the Board are contributions from its funding partners, namely North Ayrshire Council (NAC) and NHS Ayrshire and Arran (NHS A&A). The significant risk is pinpointed to the recognition of this income, being completeness and accuracy of contributions received from the Health Board and the Council. Whilst the Board was projecting a year-end underspend against budget in relation to directly managed services, there remains a risk associated with the additional COVID-19 expenditure and associated funding.

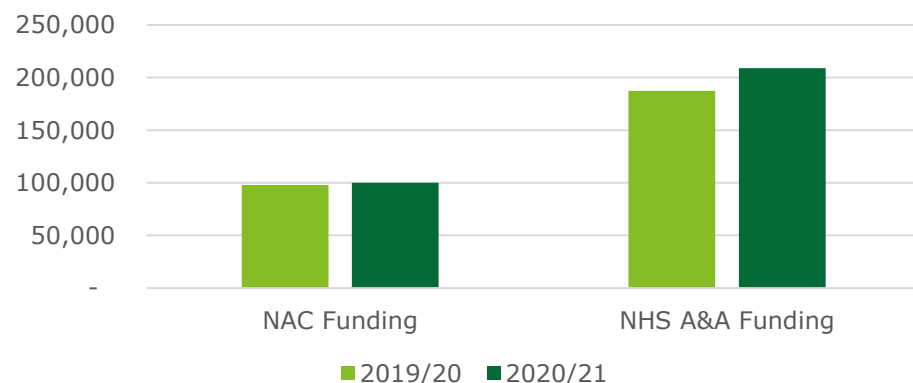


### Deloitte response and challenge

We have performed the following:

- assessed the design and implementation of the controls around recognition of income;
- tested the income to ensure that the correct contributions have been input and received in accordance with that agreed as part of budget process;
- tested the reconciliations performed by the Board at 31 March 2021 to confirm all income is correctly recorded in the ledger; and
- confirmed that the reconciliations performed during 2020/21 have been reviewed on a regular basis.

Funding Contribution (£'000)



### Deloitte view

We have concluded that income has been correctly recognised in accordance with the requirements of the Code of Practice on Local Authority Accounting.

# Significant risks (continued)

## Management override of controls



### Risk identified

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although management is responsible for safeguarding the assets of the entity, we planned our audit so that we had a reasonable expectation of detecting material misstatements to the Annual Accounts and accounting records.



### Deloitte response and challenge

In considering the risk of management override, we have performed the following audit procedures that directly address this risk:

#### Journals

We have tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the Annual Accounts. In designing and performing audit procedures for such tests, we have:

- Tested the design and implementation of controls over journal entry processing;
- Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments;
- Selected journal entries and other adjustments made at the end of a reporting period; and
- Considered the need to test journal entries and other adjustments throughout the period.

### Accounting estimates and judgements

We have reviewed accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud. In performing this review, we have:

- Evaluated whether the judgments and decisions made by management in making the accounting estimates included in the Annual Accounts, even if they are individually reasonable, indicate a possible bias on the part of the entity's management that may represent a risk of material misstatement due to fraud. From our testing we did not identify any indications of bias. We have not identified any significant accounting estimates and judgements from our testing; and
- Performed a retrospective review of management judgements and assumptions related to significant accounting estimates reflected in the Annual Accounts of the prior year.

### Significant and unusual transactions

We did not identify any significant transactions outside the normal course of business or any transactions where the business rationale was not clear.

#### Deloitte view

We have not identified any significant bias in the key judgements made by management.

We have not identified any instances of management override of controls in relation to the specific transactions tested.

# Other significant findings

## Financial reporting findings

Below, we set out the findings from our audit surrounding your financial reporting process.

### **Qualitative aspects of your accounting practices:**

The Board has prepared its Annual Accounts in line with the Code of Practice on Local Authority Accounting. We are satisfied that the Board's accounting practices are appropriate.

### **Other matters relevant to financial reporting:**

We have not identified other matters arising from the audit that, in the auditor's professional judgement, are significant to the oversight of the financial reporting process.

### **Significant matters discussed with management:**

Significant matters discussed with management related primarily to the impact of COVID-19 on the organisation.

The Local Authority (Scotland) Accounts Advisory Committee (LASAAC) guidance on accounting for Personal Protective Equipment (PPE) COVID-19 suggests that the IJB is acting as agent regarding the PPE transactions and therefore does not recognise any income, expenditure, or stocks of PPE. This was discussed with management and confirmed that this guidance has been followed.

We have identified one financial adjustment during our audit relating to disclosure of debt repayment to Council shown as a direct adjustment from the General Fund balance within the Movement in Reserves Statement.

We will obtain written representations from the Board on matters material to the Annual Accounts when other sufficient appropriate audit evidence cannot reasonably be expected to exist. A copy of the draft representations letter has been circulated separately.

# Our audit report

## Other matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



### **Our opinion on the financial statements**

Based on our audit work completed to date, we expect to issue an unmodified audit opinion.



### **Material uncertainty related to going concern**

We have not identified a material uncertainty related to going concern and will report by exception regarding the appropriateness of the use of the going concern basis of accounting.

Practice Note 10 provides guidance on applying ISA (UK) 570 Going Concern to the audit of public sector bodies. The anticipated continued provision of the service is relevant to the assessment of the continued existence of a particular body.



### **Emphasis of matter and other matter paragraphs**

There are no matters we judge to be of fundamental importance in the Annual Accounts that we consider it necessary to draw attention to in an emphasis of matter paragraph.

There are no matters relevant to users' understanding of the audit that we consider necessary to communicate in an other matter paragraph.



### **Other reporting responsibilities**

The narrative parts of the Annual Accounts is reviewed in its entirety for material consistency with the Annual Accounts and the audit work performance and to ensure that they are fair, balanced and reasonable.

Our opinion on matters prescribed by the Controller of Audit as discussed further on page 14.

# Your Annual Report

We are required to provide an opinion on the auditable parts of the Remuneration Report, the Annual Governance Statement and whether the Management Commentary is consistent with the disclosures in the accounts.

	Requirement	Deloitte response
Management Commentary	The Management Commentary comments on financial performance, strategy and performance review and targets. The commentary included both financial and non financial KPIs and made good use of graphs and diagrams. The Board also focuses on the strategic planning context.	<p>We have assessed whether the Management Commentary has been prepared in accordance with the statutory guidance.</p> <p>We have also read the Management Commentary and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p> <p>Pending amendments for minor improvements in the final version of the Annual Accounts, we are satisfied that the Management Commentary has been prepared in accordance with guidance, is consistent with our knowledge and is not otherwise misleading.</p>
Remuneration Report	The remuneration report must be prepared in accordance with the 2014 Regulations, disclosing the remuneration and pension benefits of the Chief Officer and Chief Finance Officer.	We have audited the disclosures of remuneration and pension benefits, pay bands, and exit packages, and we can confirm that apart from a few minor amendments to the senior employees remuneration and exit packages disclosures, they have been properly prepared in accordance with the regulations.
Annual Governance Statement	The Annual Governance Statement reports that the Board governance arrangements provide assurance, are adequate and are operating effectively.	We have assessed whether the information given in the Annual Governance Statement is consistent with the financial statements and has been prepared in accordance with the Delivering Good Governance in Local Government Framework. We have requested management to make minor changes but are satisfied to conclude that the Annual Governance Statement is consistent with the financial statements, our knowledge and the accounts regulations.



# Audit dimensions and best value

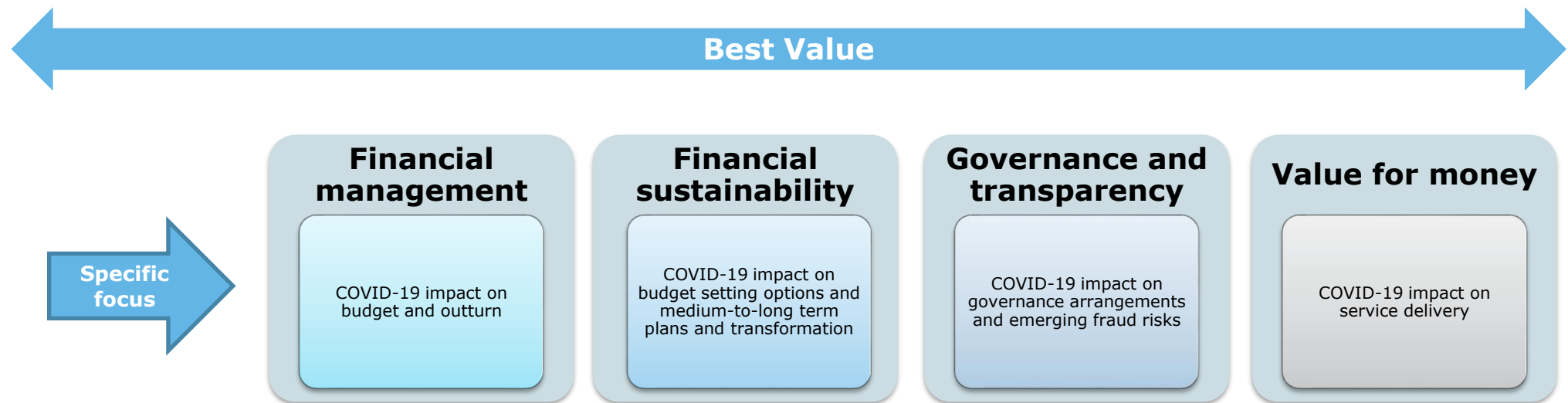


# Audit dimensions and best value

## Overview and conclusions

As set out in our audit plan and separate report on the “Audit Dimensions and Best Value” presented to the Committee in March 2021, public audit in Scotland is wider in scope than financial audits. Our separate report sets out our findings and conclusions on our audit work covering the areas set out below.

The risk profile of public bodies for the 2020/21 audits is significantly affected by the COVID-19 pandemic. Our audit work across each dimension has therefore been specifically focussed on how the Board has responded to these risks.



In accordance with the Code of Audit Practice, our overall conclusions on each audit dimension and best value are summarised on the following pages.

# Audit dimensions and best value (continued)

## Overview and conclusions (continued)

### Financial management

The IJB continues to have effective financial planning and management arrangements in place with a strong and consistent finance team. The underspend reported at the end of March 2021 has been achieved through close monitoring of the projected position throughout the year. This included close monitoring of COVID-19 costs and unachieved savings which have been fully funded. This will allow the IJB to reduce the debt due to the Council in line with the budget and carry forward reserves into 2021/22.

The IJB continues to face challenges in achieving savings required. Whilst unachieved savings have been funded for 2020/21, this is on a non-recurring basis to assist the Board with meeting the challenges of COVID-19. Realistic savings targets need to be set with clear plans in place to achieve service transformation. Management has confirmed that the 2021/22 budget incorporates realistic savings plans taking into account the impact of COVID-19. We will monitor this as part of our 2021/22 audit.

### Financial sustainability

The IJB achieved an underspend of £4.151m for 2020/21 and has set a balanced budget for 2021/22, albeit requiring a draw on reserves. It is also positive that the IJB have ended the year with free general fund reserves of £4.151m, plus additional earmarked reserves of £6.168m from Scottish Government Funding to be carried forward into 2021/22 to cover COVID-19 related costs, transformational change and funding for other specific earmarked projects such as Action 15 and the Alcohol and Drugs Partnership. We are also pleased to note the anticipated reduction in debt due to the Council. However, it is still faced with significant financial challenges in the medium to longer term.

Given that the Medium Term Financial Plan (MTFP) hasn't been updated since 2017/18, the IJB is unable to evidence it is financially sustainable in the medium to longer term. While the uncertainty faced by the IJB is clear, it is critical that future plans are developed based on alternative scenarios to ensure that the IJB is prepared to deliver a financially sustainable service for the future. Management plan to update the MTFP over the summer 2021. This will cover the period 2022-23 onwards, with plans to align the time period to the next iteration of the Strategic Plan.

The IJB is progressing with its transformation programme and is taking an innovative approach to determining future service delivery, which includes ongoing engagement with various stakeholder groups to inform the update to the strategic priorities and future service design, and to also take into consideration lessons learned from the COVID-19 pandemic. Significant work is still required to make the level of lasting long-term transformational change needed to ensure financial sustainability, and therefore it is imperative that these plans are updated by the revised deadline of April 2022 to ensure there is a clear plan in place for how the Board is going to commission health and care services in a significantly changed post-pandemic world. More work is also still required to ensure the long term viability of the workforce through the development of an updated workforce strategy linked with the updated strategic commissioning plan. Management has confirmed that the 2021/22 plan is currently being developed.

It is important that transformation continues at pace into 2021/22 and beyond, including incorporating any lessons learned from the COVID-19 pandemic into service redesign. This should include re-focussing teams on the transformation agenda.

# Audit dimensions and best value (continued)

## Overview and conclusions (continued)

### Governance and transparency

The IJB continues to have strong leadership and the transition of the new Chief Officer and Head of Service for Health & Community Care during the year went smoothly. The decision making process for the departure of the former Chief Officer was robust.

The IJB continues to have robust governance and scrutiny arrangements in place and continues to identify areas for improvement. Appropriate arrangements were put in place in response to the COVID-19 pandemic with normal governance arrangements having now returned. In the interest of continuous improvement, and as recommended in our June 2021 report, the Board has committed to progress for a more structured and tailored programme of training.

The IJB continues to demonstrate a good attitude towards openness and transparency which includes the continued use of webcast recordings available to the public on the website. Improvements have been noted in the quality of papers presented to the IJB and in line with our previous recommendation, all performance reports are now published on the website for public access.

Further work is required to progress with implementing delegated hospital budgets and set aside requirements, in collaboration with the Scottish Government, NHS Ayrshire and Arran and other Ayrshire partnerships. Management has confirmed that following a hiatus due to the COVID-19 pandemic, the national pilot project on 'fair share' commissioning through the use of Directions has recommenced. This national pilot will seek to ensure that delegated hospital budgets and Set Aside budget requirements can be fully implemented.

### Value for money

The IJB continues to have an embedded performance management culture supported by its performance management systems, which analyse data, track progress and identify actions. In addition, there is regular performance information which is provided to the Committee, IJB members, and operational managers, and is publicly reported.

The IJB remains agile in how it responds to changing requirements of transformation and based on the requirements of COVID-19. Performance has continued to be strong throughout this challenging period with clear actions are put in place for addressing areas of performance requiring improvements. As the Board moves into remobilisation and recovery from the pandemic, there will be a need to continuously revisit the performance measures to ensure that they are valid and align with the updated strategic priorities once the strategic commissioning plan has been updated.

Inequalities are one of the IJB's five strategic priorities and therefore central to what they do. As part of updating the strategic commissioning plan, the IJB should look at developing links between budget and outcomes to help demonstrate how the work being done is linked to the planned improvement in outcomes.

### **Best value**

It is the duty of the IJB to secure Best Value as prescribed in Part 1 of the Local Government in Scotland Act 2003. We have a statutory duty to be satisfied that the local government bodies have made proper arrangements for securing BV.

Based on our audit work performed on the four audit dimensions, we are satisfied that the IJB has sufficient arrangements in place to secure best value with a strong focus on continuous improvement. It has a clear understanding of areas which require further development.



# Purpose of our report and responsibility statement

## Our report is designed to help you meet your governance duties

### What we report

Our report is designed to help the Performance and Audit Committee and the Board discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA (UK) 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Accounts;
- Our internal control observations; and
- Other insights we have identified from our audit.

### The scope of our work

Our observations are developed in the context of our audit of the Annual Accounts.

We described the scope of our work in our audit plan.

### Use of this report

This report has been prepared for the Board, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

### What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Performance and Audit Committee.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.



**Pat Kenny, CPFA**

**For and on behalf of Deloitte LLP**

Glasgow | 12 August 2021

# Appendices





# Audit adjustments

## Adjusted misstatements

The following adjusted misstatements have been identified up to the date of this report, which we request that you ask management to correct as required by ISAs (UK). The overall impact on the Comprehensive Income and Expenditure Statement is nil.

	Debit/(Credit) Comprehensive Income and Expenditure Statement (CIES) £k	Debit/(Credit) in Net Assets £k	Debit/(Credit) prior year Reserves £k	Debit/(Credit) in Income £k	If applicable, control deficiency identified
<b>Misstatements identified in current year</b>					
Loan repayment to North Ayrshire Council [1]	-	-	-	-	N/A
<b>Total</b>			-	-	

[1] As discussed on page 7 we have identified one error during our audit relating to disclosure of debt repayment to Council shown as a direct adjustment from the General Fund balance within the Movement in Reserves Statement (MiRS). The net impact of financial statements from this adjustment is nil as it is a presentation point on the face of the MiRS, and management has agreed to amend this error in the final version of Annual Accounts.

There was no disclosure misstatements identified during the year.

# Our other responsibilities explained

## Fraud responsibilities and representations



### **Responsibilities:**

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.

As auditor, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.



### **Audit work performed:**

In our planning we identified the risk of fraud in relation to completeness and accuracy of income and management override of controls as a key audit risk for your organisation.

During course of our audit, we have had discussions with management and those charged with governance.

In addition, we have reviewed management's own documented procedures regarding fraud and error in the financial statements.



### **Required representations:**

We have asked the Board to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you have disclosed to us all information in relation to fraud or suspected fraud that you are aware of and that affects the entity.

We have also asked the Board to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

# Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

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## Independence confirmation

We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of the North Ayrshire IJB and our objectivity is not compromised.

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## Fees

The audit fee for 2020/21, in line with the expected fee range provided by Audit Scotland, is £27,330, as analysed below:

	£
Auditor remuneration	18,850
Audit Scotland fixed charges:	
Pooled costs	1,790
Contribution to PABV	5,650
Audit support costs	1,040
<b>Total fee</b>	<b>27,330</b>

We have still to assess any impact of the additional COVID-19 testing. Once completed, we will discuss any impact on the fee with management.

No non-audit services fees have been charged for the period.

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## Non-audit services

In our opinion there are no inconsistencies between the FRC's Ethical Standard and the company's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.

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## Relationships

We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.

We are not aware of any relationships which are required to be disclosed.

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