



Scott-Moncrieff
business advisers and accountants

North Lanarkshire Integration Joint Board

Annual report on the 2015/16 audit
to the Integration Joint Board and the Controller
of Audit

September 2016

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Executive summary

The North Lanarkshire Integration Joint Board (“the IJB”) was established as a legal entity on 27 June 2015 by the Public Bodies (Joint Working) (Integration Joint board Establishment) (Scotland) Amendment Order 2015. As the IJB was established during the financial year 2015/16 it was required to prepare its first set of annual accounts for that period. However, the IJB did not assume responsibility for directing services until 1 April 2016.

Annual accounts

Our independent auditor’s report for the year ended 31 March 2016 gives an unqualified opinion on the annual accounts and an unqualified opinion on other prescribed matters. There were no matters on which we were required to report by exception.

The draft annual accounts were prepared in line with guidance issued by the Scottish Government’s Integrated Resources Advisory Group. However, a number of presentational adjustments were required to ensure the accounts reflected subsequent guidance from the Local Authority (Scotland) Accounts Advisory Committee and the Code of Practice on Local Authority Accounting in the United Kingdom 2015/16.

Our thanks go to the IJB’s management and supporting officers for their assistance during the audit.

Governance and transparency

The North Lanarkshire Integration Scheme, approved by the Scottish Government in May 2015, committed the IJB to developing a comprehensive governance framework. Significant progress has been made to date in the integration of health and social care in North Lanarkshire. However, not all actions outlined within the integration scheme have yet been achieved.

Conclusion

This report concludes our audit of the North Lanarkshire Integration Joint Board for 2015/16. We have performed our audit in accordance with the Code of Audit Practice published by Audit Scotland, International Standards on Auditing (UK and Ireland) and Ethical Standards.

**Scott-Moncrieff
September 2016**

- An unqualified opinion on the financial statements.
- An unqualified opinion on other prescribed matters.
- No matters to report by exception.
- Gross income in the year of £108,000.
- Gross expenditure in the year of £108,000.
- No net assets or reserves held at 31 March 2016.
- Presentational adjustments made to the annual accounts through the audit process.
- The IJB complied with the Local Authority Accounts (Scotland) Regulations 2014.
- Significant progress made in the integration of health and social care.
- A number of actions outlined within the integration scheme have yet to be achieved.

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Introduction

Introduction

1. This report summarises the findings from our 2015/16 audit of North Lanarkshire Integration Joint Board (“the IJB”). The scope of the audit was set out in our External Audit Annual Plan.
2. The core elements of our work include:
 - an audit of the IJB’s 2015/16 annual accounts; and
 - a review of the IJB’s governance arrangements.
3. The IJB is responsible for preparing annual accounts that show a true and fair view and for implementing appropriate internal control systems. The weaknesses or risks identified are only those that have come to our attention during our normal audit work, and may not be all that exist. Communication in this report of matters arising from the audit of the annual accounts or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.
4. This report contains an action plan with specific recommendations, responsible officers and dates for implementation. Senior management should assess these recommendations and consider their wider implications before deciding appropriate actions. Each recommendation has been given a grading to help the IJB assess their significance and prioritise the actions required.
5. This report is addressed to both the IJB and the Controller of Audit and will be published on Audit Scotland’s website www.audit-scotland.gov.uk.
6. We would like to thank all members of the IJB’s management and the supporting officers who have been involved in our work for their co-operation and assistance.

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Annual accounts

Annual accounts

7. The IJB's annual accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources. This section summarises the issues arising from our 2015/16 audit.

Overall conclusion

An unqualified opinion on the financial statements

8. The financial statements for the year ended 31 March 2016 were approved by the IJB on 13 September 2016. Our independent auditor's report gives:
- An unqualified opinion on the financial statements; and
 - An unqualified opinion on other prescribed matters.

9. There were no matters on which we were required to report by exception

Our assessment of risks of material misstatement

10. The assessed risks of material misstatement in the annual accounts described below are those that had the greatest effect on our audit strategy, the allocation of resources in the audit and directing the efforts of the audit team.
11. Our audit procedures relating to these matters were designed in the context of our audit of the annual accounts as a whole, and not to express an opinion on individual accounts or disclosures. Our opinion on the annual accounts is not modified with respect to any of the risks described below.

Audit risk 1. Annual accounts


The IJB was established as a legal entity on 27 June 2015 by the Public Bodies (Joint Working) (Integration Joint board Establishment) (Scotland) Amendment Order 2015. As the IJB was established during the financial year 2015/16 it is required to prepare its first set of annual accounts for that period. However, the IJB did not assume responsibility for directing services until 1 April 2016. As a result, we expect there will be only a small number of financial transactions in 2015/16, principally related to the payment of senior officers.

It is the responsibility of the Chief Financial Officer, as the appointed "proper officer", to prepare the annual accounts in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 ('the Code').

The Local Authority Accounts (Scotland) Regulations 2014 stipulate that unaudited accounts must be submitted to external audit no later than 30 June and be considered by the IJB by 31 August. The regulations also require the audited accounts be approved by the IJB by 30 September.

There is a risk that the IJB, as a new body, may not yet have the processes and procedures in place to produce or provide the financial information required to produce a set of Code compliant annual accounts and the required deadlines may not be adhered to.

Excerpt from the 2015/16 External Audit Plan

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12. We reviewed the IJB's draft annual accounts to ensure they had been prepared in accordance with the illustrative integration joint board annual accounts released by the Scottish Government's Integrated Resources Advisory Group (IRAG), subsequent additional guidance on accounting for the integration of health and social care released by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and the Code.

13. Our review found that while the draft annual accounts had been prepared in line with the IRAG guidance, a number of presentational adjustments were required to ensure they reflected the subsequent LASAAC guidance and the Code. We are happy to say these adjustments were made by the IJB and that we consider the approved annual accounts compliant with the Code.

Audit differences

14. The following presentational adjustments were made to the draft annual accounts through the audit process:
- The recognition within the remuneration report of the pension benefits accrued by the Chief Accountable Officer.
 - The recognition within the financial statements of our audit fee.
 - The reclassification of the Chief Accountable Officer's pay costs from "Health and social care" service costs to "Corporate and Democratic Core" costs, in line with the Code.
 - The reclassification of partner funding contributions from "Health and social care" service income to "Taxation and non-specific grant income" in line with the Code and LASAAC guidance.
 - Various other minor presentational changes.

The Local Authority Accounts (Scotland) Regulations 2014


15. As part of our audit we reviewed the IJB's compliance with the Local Authority Accounts (Scotland) Regulations 2014, in particular with respect to regulations 8 to 10 as they relate to the annual accounts. Our findings are summarised in the table below.

Aspect of the Regulations	Compliant
The Chief Financial Officer must ensure that the annual accounts give a true and fair view of the body's financial position and transactions.	Yes
The Chief Financial Officer must certify and submit the annual accounts to the appointed external auditor no later than 30 June.	Yes
The IJB must publish the unaudited annual accounts on the website of the authority until the date on which the audited annual accounts are published.	Yes
The IJB (or a committee whose remit includes audit or governance) must consider the unaudited annual accounts at a meeting by 31 August.	Yes
The IJB must give public notice of the right of interested persons to inspect and object to its accounts.	Yes
The IJB (or a committee whose remit includes audit or governance) must aim to approve the audited annual accounts for signature no later 30 September.	Yes

Audit risk 2. Revenue recognition

Under ISA 240 - *The auditor's responsibilities relating to fraud in an audit of financial statements*, there is a presumed risk of fraud in relation to revenue recognition. The presumption is that the IJB could adopt accounting policies or recognise income in such a way as to lead to a material misstatement in the reported financial position.


Excerpt from the 2015/16 External Audit Plan

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16. All income recognised in the IJB's annual accounts relates to the agreed contributions from North Lanarkshire Council and NHS Lanarkshire towards the Chief Accountable Officer's pay costs and the audit fee. We have gained reasonable assurance on the completeness and occurrence of income and we are satisfied that income is fairly stated in the financial statements.

Audit risk 3. Management override

In any organisation, there exists a risk that management have the ability to process transactions or make adjustments to the financial records outside the normal financial control processes. Such issues could lead to a material misstatement in the annual accounts. This is treated as a presumed risk area in accordance with ISA 240

Excerpt from the 2015/16 External Audit Plan

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17. We have not identified any indications of management override in the year. We have reviewed the IJB's accounting records and obtained evidence to ensure that all significant transactions were valid and accounted for correctly.

An overview of the scope of our audit

18. The scope of our audit was detailed in our External Audit Plan. The plan explained that we follow a risk-based approach to audit planning that reflects our overall assessment of the relevant risks that apply to the IJB. This ensures that our audit focuses on the areas of highest risk.
19. At the planning stage we identified the significant risks that had the greatest effect on our audit. Audit procedures were then designed to mitigate those risks. No further significant risks were identified during our audit.
20. Tailored audit procedures, including those designed to address significant risks, were completed by the audit fieldwork team and the results were reviewed by the audit manager and audit partner. In performing our work we have applied the concept of materiality.

Our application of materiality

21. The assessment of what is material is a matter of professional judgement and involves considering both the amount and the nature of the misstatement. This means that different materiality levels will be applied to different elements of the annual accounts.
22. Our initial assessment of materiality for the annual accounts was £2,000. Our assessment was set with reference to gross income and gross expenditure. We consider these to be the principal considerations for the users of the accounts.
23. We set a performance materiality for each area of work which was based on a risk assessment for the area. We have performed audit procedures on all transactions, or groups of transactions, and balances that exceeded our performance materiality. This means that we performed a greater level of testing on the areas deemed to be of higher risk:

Area risk assessment	Weighting	Performance materiality
High	40%	£800
Medium	55%	£1,100
Low	75%	£1,400

24. As set out in our external audit plan, we report all material corrected misstatements; uncorrected misstatements with a value in excess of 5% of overall materiality; and other misstatements below the 5% threshold that we believe warrant reporting on qualitative grounds.

25. Material adjustments required to the draft annual accounts are reported above in our response to “*Audit risk 1. Annual accounts*”. No other misstatements were identified during our audit that require reporting.

IJB representations

26. As is standard practice, we have requested that a signed representation letter, covering a number of issues, be presented to us at the date of signing the annual accounts.

Qualitative aspects of accounting practices and financial reporting

27. During the course of our audit, we consider the qualitative aspects of the financial reporting process. Our findings are reported below:

Qualitative aspect considered	Audit conclusion
The appropriateness of the accounting policies used.	We have reviewed the significant accounting policies, which are disclosed in the annual accounts, and we consider these to be appropriate to the IJB.
The timing of the transactions and the period in which they are recorded.	We did not identify any significant transactions where we had concerns over the timing or the period in which they were recognised.
The appropriateness of the accounting estimates and judgements used.	We are satisfied with the appropriateness of the accounting estimates and judgements used in the preparation of the annual accounts.
The potential effect on the annual accounts of any uncertainties, including significant risks and disclosures such as pending litigation that are required to be disclosed in the annual accounts.	We did not identify any uncertainties, including any significant risk or required disclosures that should be included in the annual accounts.
The extent to which the annual accounts have been affected by unusual transactions during the period and the extent that these transactions are separately disclosed in the annual accounts.	From our testing performed, we identified no unusual transactions in the period.
Apparent misstatements in the Management Commentary or material inconsistencies with the annual accounts.	There are no misstatement or material inconsistencies with the annual accounts in the Management Commentary.

Qualitative aspect considered	Audit conclusion
Any significant financial statement disclosures to bring to your attention.	There is no significant financial statement disclosures that we consider should be brought to your attention. All disclosures made are required by relevant legislation and applicable accounting standards.
Disagreement over any accounting treatment or financial statement disclosure.	There was no disagreement during the course of the audit over any accounting treatment or disclosure.
Difficulties encountered in the audit.	There were no difficulties encountered in the audit.



Governance and transparency

Governance and transparency

28. Through the Chief Accountable Officer and Chief Finance Officer, the IJB is responsible for ensuring the proper conduct of its affairs and for monitoring the adequacy and effectiveness of the related arrangements. Audited bodies usually involve those charged with governance in monitoring these arrangements.

Key audit risk

29. In addition to the risks of material misstatement in the annual accounts identified in section 2 we also considered there to be one key risk to the wider scope of our audit in relation to the IJB's governance arrangements:

Audit risk 4. Governance arrangements

In December 2015 Audit Scotland released the report *Health and social care integration*. The report highlighted a number of recommendations for Integration Authorities in their first year, in particular:

- Partners need to set out clearly how governance arrangements will work in practice, particularly when disagreements arise.
- Integration Authorities must have strategic plans that do more than set out the local context for the reforms.
- All NHS boards and councils must work with Integration Authorities to agree budgets for the new Integration Authorities. Integration Authorities should be clear about how they will use resources to integrate services and improve outcomes.

The North Lanarkshire Integration Scheme, approved by the Scottish Government in May 2015, outlined the range of services that would be delegated to the IJB and committed the IJB to developing a comprehensive governance framework in relation to the direction of those services.

During 2016, all parties agreed that Children and Families Social Work, Criminal Justice Social Work and Forensic Mental Health services should also be delegated to the IJB. This led to an updated integration scheme being approved by the Scottish Government.

There is a risk that the IJB has not been able to implement the required governance framework during 2015/16. The IJBs overall governance arrangements may not be fit for purpose.

Excerpt from the 2015/16 External Audit Plan



30. The IJB was formally constituted on 27 June 2015 and since that time significant progress has been made in the integration of health and social care in North Lanarkshire. The North Lanarkshire Integration Scheme, approved by the Scottish Government in May 2015 outlined the high level governance arrangements for the IJB and the relationship between the IJB, North Lanarkshire council and NHS Lanarkshire. However, not all actions outlined within the integration scheme have been achieved to date.

31. We reviewed the IJB's progress against the key requirements set out within the integration scheme and our findings are summarised in the table below:

Action plan points 1-2

Scheme requirement	Achieved?	Comments
Develop a Strategic Plan.	Yes	The strategic plan was approved by the Shadow Integration Board (SIB) on 8 March 2016.
Establish an audit committee.	Partially	The terms of reference for the Finance and Audit Committee have been agreed and members appointed. However the committee has not met to date.
Establish detailed protocols and reporting arrangements to ensure partners have free access to all relevant information for planning and decision making.	Yes	The Flow of business was approved by the SIB on 12 January 2016. The Information Sharing Protocol was approved by the SIB on 15 September 2015. The performance management framework was approved by the SIB on 18 March 2016.
Establish a working group to develop a list of targets and measures that relate to health and social care.	Yes	The first quarterly performance report was presented to the SIB on 15 September 2015 and measures will be reviewed and updated as the operations of Board continue.
Workforce Development and Support Plan	Yes	A workforce planning strategy was presented to the IJB on 12 January 2016. Progress on integrated workforce arrangements is being taken forward through an HR action plan 2016-19.
Organisational Development Strategy	Yes	An organisational development plan has been prepared and forms part of the Strategic Plan. Progress on organisational development is being taken forward through organisational development sessions.
Develop a resource plan and budget and subsequently prepare a financial plan to support the Strategic Plan	Partially	The initial budget offer for 2016/17 was only formally presented to the IJB on 10 May 2016 and was subject to change. A high level financial plan has been produced and work is currently progressing to further develop comprehensive integrated financial plans to fully support the delivery of the strategic commissioning intentions.
Produce detailed Financial Regulations	Yes	Financial Regulations were approved by the SIB on 8 March 2016.
Produce a Participation and Engagement Plan	Partially	While a number of papers relating to participation have been presented to the IJB, a Participation and Engagement Plan has not been finalised to date.
The Lanarkshire Information Sharing Protocol will be reviewed	Yes	The Lanarkshire Information Sharing Protocol was approved by the SIB on 15 September 2015.
Develop a shared risk management strategy and methodology	Yes	The risk management strategy was approved by the SIB on 15 September 2015. Additionally, an updated strategy was presented to the SIB on 12 January 2016.
Produce a risk register	Yes	The risk register was presented to the IJB on 12 July 2016.

32. As part of our work this year we have also considered the IJB’s progress to date against the recommendations within the Audit Scotland national report [Health and social care integration](#). A position statement on the IJB’s progress is given in the table below:

National report recommendation	Progress to date
<p>The IJB should Provide clear and strategic leadership to take forward the integration agenda.</p> <p>It should develop strategic plans that do more than set out the local context for the reforms</p> <p>Plans should consider shifting resources, including the workforce, towards a more preventative and community-based approach.</p>	<p>The purpose and vision of the IJB are communicated through the Strategic Plan 2016-2026 “<i>Safer, healthier, independent lives: Integrating health and social care in North Lanarkshire</i>”.</p> <p>To help support high standards of conduct and effective governance, and establish a culture of openness, support and respect, the IJB has adopted the model code of conduct for members of devolved public bodies.</p> <p>The development of the commissioning plan is being progressed.</p>
<p>Set out clearly how governance arrangements will work in practice, particularly when disagreements arise, to minimise the risk of confusing lines of accountability, potential conflicts of interests and any lack of clarity about who is ultimately responsible for the quality of care and scrutiny.</p>	<p>The North Lanarkshire Integration Scheme, approved by the Scottish Government in May 2015 outlines the high level governance arrangements for the IJB and the relationship between the IJB, North Lanarkshire Council and NHS Lanarkshire. Further detail is set out in the Financial Regulations which include an understanding of how emerging financial issues will be progressed between the partners. This includes, for example, the sharing of information and the requirement to provide recovery proposals for consideration if required.</p>
<p>Ensure that a constructive working relationship exists between IJB members and the chief officer and finance officer and the public.</p>	<p>The IJB has adopted the model code of conduct for members of devolved public bodies. A well-developed Organisational Development Programme is in place which established during the shadow year and continues to support IJB members with their new responsibilities.</p>
<p>Be rigorous and transparent about how decisions are taken and listening and acting on the outcome of constructive scrutiny.</p>	<p>IJB minutes and papers are made available online through the North Lanarkshire Council minutes, agendas and reports system. The IJB has defined a committee structure to support its work including the establishment of a Finance and Audit Sub-Committee. A complaints procedure has been approved and a risk management strategy is in place.</p>
<p>Urgently agree budgets and develop financial plans that clearly show how Integration Authorities will use resources such as money and staff to provide more community-based and preventative services.</p>	<p>While the 2016/17 in-scope budgets have now been confirmed, the initial budget offer for 2016/17 was only formally presented to the IJB on 10 May 2016. The budget was subject to change depending on the final budget allocations to the health board from the Scottish Government.</p> <p>The IJB is developing a framework for managing locality budgets. It reports that a locality needs analysis has been undertaken and locality budgets are now in place. The commissioning intentions of the partnership are being developed and include consideration of resource implications. Performance monitoring arrangements are in place and are being further strengthened.</p>

National report recommendation	Progress to date
Recognise and address the practical risks associated with the complex accountability arrangements.	<p>A partnership approach has been taken to integration.</p> <p>Additionally a well-developed Organisational Development Programme is in place to support IJB members with their new responsibilities.</p>
Work with councils and NHS Boards to Review clinical and care governance arrangements.	Clinical and care governance arrangements have been considered in depth by the IJB, North Lanarkshire Council and NHS Lanarkshire.
Establish effective scrutiny arrangements to ensure that councillors and NHS non-executives, who are not members of the IJB board, are kept fully informed of the impact of integration for people who use local health and care services	<p>IJB minutes and papers are made available online through the North Lanarkshire Council minutes, agendas and reports system. A defined committee structure is in place to support the IJB's work including the establishment of a Finance and Audit Sub-Committee. Arrangements are in place through organisational development sessions to ensure all members are kept fully informed of emerging issues and progress made.</p> <p>The IJB plans to continue to work with its partners to ensure that councillors and NHS non-executives, who are not members of the IJB board, are kept fully informed of the impact of integration for people who use local health and care services.</p>
Put in place data-sharing agreements.	The IJB reports that an agreed data sharing protocol is in place.

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Appendices

Appendix 1: Respective responsibilities of the IJB and the Auditor

Responsibility for the preparation of the annual accounts

The IJB is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. The Chief Financial Officer has been designated as that officer by the IJB. The Chief Financial Officer is responsible for the preparation of the IJB's annual accounts in accordance with proper practices as set out in the Code.

In preparing the annual accounts, the Chief Financial Officer is responsible for:

- selecting suitable accounting policies and applying them consistently;
- making judgements and estimates that are reasonable and prudent;
- complying with the Code;
- keeping proper accounting records which are up to date; and
- taking reasonable steps to ensure the propriety and regularity of the finances of the Integration Joint Board.

Auditor responsibilities

We audit the annual accounts and give an opinion on whether:

- they give a true and fair view in accordance with applicable law and the Code of the state of the affairs of the body as at 31 March 2016 and of the income and expenditure of the body for the period then ended;
- they have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the Code;
- they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003;
- the part of the Remuneration Report to be audited has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

We are also required to report, if in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit; or
- the Annual Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- there has been a failure to achieve a prescribed financial objective.

Independence

We are required by International Standards on Auditing to communicate on a timely basis all facts and matters that may have a bearing on our independence. We can confirm that we have complied with the Auditing Practices Board's (APB) Ethical Standard 1: Integrity, Objectivity and Independence. In our professional judgement the audit process has been independent and our objectivity has not been compromised.

Appendix 2: Action plan

Our action plan details the control weaknesses and opportunities for improvement that we have identified during our audit.

It should be noted that the weaknesses identified in this report are only those that have come to our attention during the course of our normal audit work. The audit cannot be expected to detect all errors, weaknesses or opportunities for improvements in management arrangements that may exist. The weaknesses or risks identified are only those which have come to our attention during our normal audit work, and may not be all that exist. Communication of the matters arising from the audit of the annual accounts or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Action plan grading structure

To assist the IJB in assessing the significance of the issues raised and prioritising the action required to address them, the recommendations have been rated. The rating structure is summarised as follows:

Red	Important weaknesses and/or significant deficiencies which management needs to address and resolve urgently
Amber	Weaknesses which require prompt but not immediate action by management.
Green	Less significant issues and/or areas for improvement which do not require immediate management action.

Action plan point	Issue & Recommendation	Management Comments
1	Resource plan, budget and financial plan to support the Strategic Plan	Agreed In Principle
Rating		
Amber	The initial budget offer for 2016/17 was only formally presented to the IJB on 10 May 2016 and was subject to change depending on the final budget allocations at partner bodies.	The achievement of this action will be dependent on confirmation of the 2017/2018 financial settlements for both partners. A final budget can only be agreed once this is known.
Paragraph ref		
31	A high level financial plan has been produced and work is currently progressing to further develop comprehensive integrated financial plans to fully support the delivery of the strategic commissioning intentions. The IJB should continue to work with its partners with a view to developing a budget setting framework that will allow budgets to be formally agreed by all parties before the beginning of each financial year. Comprehensive financial plans should be developed to fully support the strategic plan, including the consideration of financial planning over the medium and long term.	A budget setting framework will be established to progress financial planning as early as possible however indicative budgets may only be available by 31 March 2017 on the understanding that these will be updated once final allocations are confirmed for each partner. Responsible Officers: Chief Financial Officer Completion Date: 31 March 2017

Action plan point	Issue & Recommendation	Management Comments
2	Participation and Engagement Plan	Agreed
Rating		
Green	The integration scheme states that the IJB will develop a Participation and Engagement Plan. While a number of papers relating to participation have been presented to the IJB, a Participation and Engagement Plan has not been finalised to date.	A number of papers that speak to participation and engagement have been presented to the IJB. There is also a strategic planning framework, a locality modelling framework, Partnership for Change and merged Partnership Boards, all of which will further strengthen participation and engagement at a locality level. A Participation and Engagement Plan will be finalised consolidating all of the above elements.
Paragraph ref		
31	The IJB should ensure that a Participation and Engagement Plan is developed as required by the scheme.	Responsible Officers: Chief Accountable Officer Completion Date: 31 March 2017



Scott-Moncrieff
business advisers and accountants

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