Item No: 15

Meeting Date: **Wednesday 22nd March 2023**

Glasgow City Integration Joint Board

Report By: **Sharon Wearing, Chief Officer, Finance and Resources**

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Glasgow City Integration Joint Board Budget Monitoring for Month 10 and Period 11 2022/23

Purpose of Report:	This report is an update on financial reporting for the Glasgow City Integration Joint Board as of 31st December (Health) and 13th January (Council).
Background/Engagement:	The financial position of Glasgow City Integration Joint Board is monitored on an ongoing basis throughout the financial year and reported to each meeting of the Board.
Governance Route:	The matters contained within this paper have been previously considered by the following group(s) as part of its development. HSCP Senior Management Team ☒ Council Corporate Management Team ☐ Health Board Corporate Management Team ☐ Council Committee ☐ Update requested by IJB ☐ Other ☐ Not Applicable ☐
Recommendations:	The Integration Joint Board is asked to: a) note the contents of this report.

Relevance to Integration Joint Board Strategic Plan:

This report outlines expenditure against budget in delivery of the range of Health and Social Care services described within the Integration Joint Board Strategic Plan 2019-22.

Implications for Health and Social Care Partnership:	
Reference to National Health & Wellbeing Outcome(s):	Not applicable at this time.
Personnel:	Not applicable at this time.
Carers:	Expenditure in relation to Carers' services is included within this report.
Provider Organisations:	Expenditure on services delivered to clients by provider organisations is included within this report.
Equalities:	Not applicable at this time.
Fairer Scotland Compliance:	The expenditure on services supports the delivery of a Fairer Scotland.
Financial:	Actions required to ensure expenditure is contained within budget.
Legal:	Not applicable at this time.
Economic Impact:	Not applicable at this time.
Sustainability:	Not applicable at this time.
Sustainable Procurement and Article 19:	Not applicable at this time.
Risk Implications:	None at this time.
Implications for Glasgow City Council:	None at this time.
Implications for NHS Greater Glasgow & Clyde:	None at this time.

Direction Required to Council, Health Board or Both	
Direction to:	
1. No Direction Required	☒
2. Glasgow City Council	☐
3. NHS Greater Glasgow & Clyde	☐
4. Glasgow City Council and NHS Greater Glasgow & Clyde	☐

1. Purpose

1.1 This report is an update on financial reporting for the Glasgow City Integration Joint Board as of 31st December (Health) and 13th January (Council).

1.2 It is based on information contained in the respective financial systems and includes accruals and adjustments in line with its financial policies.

2. Financial Reporting Issues

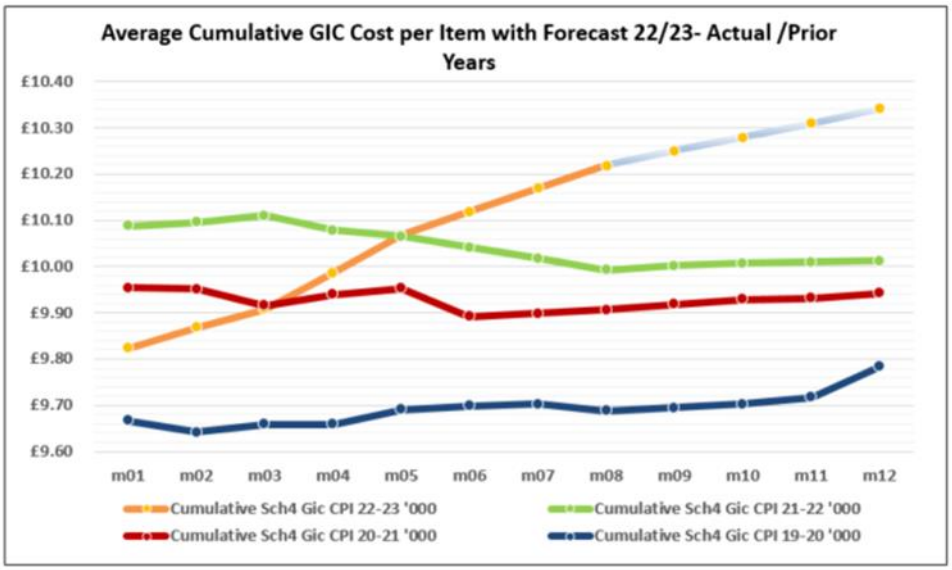
2.1. The financial reporting for Glasgow City Integration Joint Board is based on information contained in the respective financial systems of both partner bodies. Glasgow City Council is experiencing technical issues with its financial ledger system and this has impacted on our ability to access financial reporting information to support the preparation of financial reporting to the IJB.

2.2. As part of the Council's business continuity processes priority has been given to the ensuring payments are maintained to individuals and organisations and we have worked with the Council to ensure this continuity for our services. Work has only recently concluded on resolving the technical issues related to financial reporting. This will enable future reporting on financial reporting to the IJB as well as the closure of the IJBs annual accounts.

3. Financial Performance

3.1. As a result of the technical issues experienced with the Council's financial ledger system, we are not in a position to report on the financial performance of the IJB for this period. However, we have undertaken a review of major spending areas using internal commitment systems which are available to identify if there has been any significant change to the probable outturn last reported. I can confirm that based on this high level review our projection remains in line with the probable outturn last reported, which was an overspend of £5m.

3.2 Prescribing remains volatile with prices continuing to be volatile due to fluctuations due to global prices (increase of 8%). The graph below illustrates the continued increased movement in price which has been experienced in 2022-23 compared to previous years. This continues to be closely monitored and represents a significant financial risk for the IJB.



4. Recommendations

4.1. The Integration Joint Board is asked to:

a) note the contents of this report.