

Please note any items relating to Committee business are embargoed and should not be made public until after the meeting



Tayside NHS Board

A meeting of Tayside NHS Board **Finance and Resources Committee** will be held at **9:30am on Thursday 19 January 2017 in the Board Room, Kings Cross Hospital, Dundee** Apologies/enquiries to: Lisa Green, 01382 496680, ext 36680 or email lisa.green7@nhs.net

	AGENDA	LEAD OFFICER	REPORT NUMBER	
1.	Chairman's Welcome and Introduction	D Cross		
2.	Apologies	D Cross		
3.	Declaration of Interests	D Cross		
4.	Minute of Previous Meeting			
4.1	Minute of the Finance and Resources Committee Meeting held on 17 November 2016	L Bedford		Attached – for approval
4.2	Action Points Update	L Bedford		Attached – to note update
4.3	Work Plan 2016/17	L Bedford		Attached – to note for information
5.	Matters Arising	D Cross		For discussion
6.	GOVERNANCE ISSUES			
6.1	Capital Report for Period Ended 30 November 2016	L Lyall	FRC02/2017	Attached – to note report
6.2	Corporate Financial Report for Period Ended 30 November 2016	L Bedford	FRC06/2017	Attached – to note report
6.3	Reporting Requirement – Code of Corporate Governance	L Bedford	FRC01/2017	Attached – to note report
7.	ASSURANCE			
	Strategic Risks Aligned to the Finance and Resources Committee			
7.1	Assurance Report on Strategic Financial Plan Risk	L Bedford	FRC07/2017	Attached – to note report
7.2	Assurance Report on Reduction in Capital Risk	L Bedford	FRC08/2017	Attached – to note report
7.3	Assurance Report on Implementation of TrakCare	A Graham	FRC03/2017	Attached – to note report
8.	Items for Information			
8.1	Record of Attendance	D Cross		Attached - for information

8.2	Information Governance Committee Minute – 25 October 2016 (unapproved)	M Dunning	Attached – for information
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For Governance reasons, it is proposed that the following items be taken in reserved business.

9. GOVERNANCE ISSUES

In Accordance with the Freedom of Information (Scotland) Act Exemption 30

9.1	Minute of the Finance and Resources Committee Meeting held on 17 November 2016	L Bedford	Attached – for approval
9.2	Action Points Update	L Bedford	Attached – to note update
9.3	Forward Planning 2017/18	L Bedford	Presentation
9.4	Forecast Outturn and Further Actions	L Bedford	Presentation
9.5	Capital Scrutiny Group Minute – 7 December 2016 (unapproved)	L Lyall	Attached - for information

10. GOVERNANCE ISSUES

In Accordance with the Freedom of Information (Scotland) Act Exemption 33(1)

10.1	Property Disposals Update	L Bedford	FRC04/2017	Attached - to note report
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In Accordance with the Freedom of Information (Scotland) Act Exemption 33(1)

10.2	NHS Scotland Pharmaceutical 'Specials' Service Project Board (NHSS PSS)	L Bedford	FRC05/2017	Attached - to note report
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11.	Any Other Competent Business	D Cross	For discussion
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12. Date of Next Meeting

The next meeting of the Finance and Resources Committee will take place at **10.15 on Thursday 16 February 2017** in **Committee Room 1, Level 10, Ninewells Hospital**.

Mr Doug Cross OBE
Chair
Finance and Resources Committee
January 2017

MEMBERS**Dr A Cowie****Mr D Cross, OBE, Chair F&R****Cllr D Doogan****Mrs L Dunion****Mrs J Golden, Vice Chair F&R****Cllr K Lynn****REGULAR ATTENDEES****Mr M Anderson****Mr L Bedford****Prof J Connell, Chair, NHST****Mr N Deuchar****Mr G Doherty****Mrs L Lyall****Mr S Lyall****Mr R MacKinnon****Ms L McLay****Representative Communications Team****FOR INFORMATION****Mr K Armstrong****Mrs J Bodie****Mrs G Costello****Ms M Dunning****Mr A Gall****Mrs F Gibson****Mr S Hay****Mr M Hussain****Mr R Marshall (APF)****Cllr G Middleton****Miss D Robertson (rep ACF)****Mr H Robertson****Mrs A Rogers****Professor A Russell****Professor M C Smith****Mrs S Tunstall-James****Dr D Walker****Audit Scotland****FTF Internal Audit – Mr B Hudson**

Minute

NHS Tayside

TAYSIDE NHS BOARD

FINANCE AND RESOURCES COMMITTEE - OPEN BUSINESS

Minute of the meeting of Tayside NHS Board Finance and Resources Committee held at 10:46 am on **Thursday 17 November 2016** in the Board Room, Kings Cross, Dundee

Present:

Prof J Connell, Chair, Tayside NHS Board

Dr A Cowie, Non Executive Member & Chair of Area Clinical Forum, NHS Tayside

Mr D Cross, OBE, Non Executive Member, Tayside NHS Board

Mrs L Dunion, Non Executive Member, Tayside NHS Board

Mrs J Golden, Non Executive Member, Tayside NHS Board

Cllr K Lynn, Non Executive Member, Tayside NHS Board

Attending – Executive Directors

Mr L Bedford, Director of Finance, NHS Tayside

Ms L McLay, Chief Executive, NHS Tayside

Prof A Russell, Medical Director, NHS Tayside

Regular and Other Attendees

Mr M Anderson, Head of Property, NHS Tayside

Mrs A Dailly, Information Governance Manager, NHS Tayside (for items 6.6 & 8.3)

Mr N Deuchar, Senior Property Manager, NHS Tayside

Mrs J Duncan, Head of Communications, NHS Tayside

Ms M Dunning, Board Secretary, NHS Tayside

Miss A Elder, Facilitator, Clinical Governance & Risk Management, NHS Tayside

Mrs F Gibson, Head of Financial Services, NHS Tayside

Mrs L Green, Committee Support Officer, NHS Tayside

Miss D Howey, Head of Committee Administration, NHS Tayside

Mrs L Lyall, Capital Finance Manager, NHS Tayside

Mr S Lyall, Head of Finance, Operational Unit, NHS Tayside

Mr R Marshall, Representative Area Partnership Forum

Mr J Ruddy, Energy Officer, NHS Tayside (for item 6.4)

Mr M Valentine, Property Asset Manager, NHS Tayside (for item 6.7)

Mrs H Walker, Risk Manager, Clinical Governance & Risk Management, NHS Tayside

Mr P Wilde, Head of Environmental Management, NHS Tayside (for item 6.4)

Apologies

Mr G Doherty, Director of Human Resources, NHS Tayside

Councillor D Doogan, Non Executive Member, Tayside NHS Board

Mr R MacKinnon, Associate Director of Finance - Financial Services & Governance/FLO, NHS Tayside

Miss D Robertson, Representative Area Clinical Forum

Mr D Cross in the Chair

1. CHAIRMAN'S WELCOME AND INTRODUCTION

ACTION

Mr Cross welcomed all to the meeting.

Mr Cross introduced Mrs Hilary Walker, Risk Manager and Miss Adele Elder Facilitator, Clinical Governance and Risk Management, Mr Mark Valentine, Property Asset Manager, in attendance for Item 6.7 on the Agenda alongside Mr Mark Anderson and Mr Niall Deuchar and Mr Philip Wilde, Head of Environmental Management and Mr John Ruddy, Energy Officer, in attendance for Item 6.4 on the Agenda.

It was noted Mrs Linda Dunion was joining the meeting by teleconference.

2. APOLOGIES

The apologies were noted as above.

3. DECLARATION OF INTERESTS

There were no declarations of interests.

4. MINUTE OF PREVIOUS MEETING

4.1 Minute of the Finance and Resources Committee Minute – 18 August 2016

The Finance and Resources Committee Minute of the meeting held on 18 August 2016 was approved on the motion of Mrs Judith Golden and seconded by Mrs Linda Dunion.

4.2 Action Points Update

Mr Bedford spoke to the Action Points Update.

It was noted that both actions were items on the Agenda for this meeting.

4.3 Work Plan 2016/17

The Committee was asked to note the Work Plan 2016/17.

Mr Cross advised the Committee that the Work Plan 2016/17 was a working document and any suggestions or amendments from Members would be welcomed.

5. Matters Arising

There were no matters arising

6. GOVERNANCE ISSUES

6.1 Capital Report for the Period Ended 30 September 2016 (FRC61/2016)

Mrs Lyall advised the Committee of the report detailing the capital position of NHS Tayside for the period ended 30 September 2016.

Mrs Lyall referred to Table 1 of the report which compared the current capital forecast for 2016/17 with the Capital Plan which had been approved by Tayside NHS Board in May 2016. The approved Capital Plan had subsequently been included in the Local Delivery Plan (LDP) which was submitted to Scottish Government Health and Social Care Directorate (SGHSCD) in May 2016.

Mrs Lyall noted the shift of £912k between the approved and forecast Capital Plan and advised the confirmed capital funding for 2016/17 from Capital Resource Limit (CRL) was £12.258m, which included £0.468m capital grants. The September SGHSCD allocation letter had confirmed CRL of £15.099m with further allocations and adjustments anticipated.

It was noted Table 2 of the report highlighted a reconciliation of the CRL at 30 September 2016 with the September allocation letter.

Mrs Lyall advised the anticipated outturn for 2016/17 was a breakeven position and the Capital Scrutiny Group (CSG) would continue to monitor progress to ensure this target was met. The Non Added Value (NAV) revenue element of funding to support the Capital Plan was estimated at £2m for the year and would continue to be monitored throughout this financial year. Annually Managed Expenditure (AME) impairment was currently estimated at £2.3m, comprising of current year completions at £2.115m and assets under construction completions at £0.185m.

It was noted the May LDP forecasted the disposal of 16 properties with a Net Book Value (NBV) of £2.941m, with a further NBV of £0.006m identified in respect of equipment disposals. The current forecast NBV of £2.878m would be returned to SGHSCD, however, discussions would continue with SGHSCD regarding the use of asset receipts, inclusive of NBV, to assist NHS Tayside's revenue position being retained by NHS Tayside.

There was a non core CRL of £5.253m anticipated in 2016/17 in relation to asset additions from the hub investment programme to recognise the value of Assets Under Construction of revenue financed projects. It was noted this addition was in relation to the NHS Scotland Pharmaceuticals 'Specials' Service project.

Mrs Lyall highlighted the gross capital expenditure to 30 September 2016 was reported at £3.741m, comprising CRL of £3.154m and NAV revenue of £0.588m. This was comparable with the gross expenditure of £3.059m for 2015/16. The graph on page 3 of the report detailed the profile of capital spend compared to 2015/16 and the 2016/17 expenditure profile as per the approved LDP Capital Plan allowing for comparison with the actual expenditure. It was noted the 2016/17 forecast expenditure was currently in line with the 2016/17 LDP forecast spend profile and with progression of projects resulting in changes to the capital forecast, comparisons between the 2016/17 forecast and LDP forecast would become more apparent.

The gross forecast capital expenditure of £18.817m was detailed within a chart on page 3 of the report with the highest proportion of forecast gross expenditure expected on EAMS (including infrastructure projects) at 20.2% and ring fenced Radiotherapy Equipment Replacement at 20.1%. It was noted EAMS funding had been allocated to tackle infrastructure, statutory compliance and backlog maintenance issues.

The overall budget increase at 30 September 2016 was £0.875m and the net budget changes across the main expenditure headings were detailed in Table 3 with a detailed breakdown of the budget changes by project included in Appendix 3 of the report.

Mrs Lyall advised that due to other sources of funding becoming available there had been a budget increase in medical equipment. This would be managed within the overall 2016/17 CRL. It was noted other budget increases were in relation to IM&T and the recognition of the requirement for the eHealth Investment Programme in 2016/17 and Radiotherapy Replacement receiving an additional allocation from SGHSCD.

It was noted the slippage of £1.226m which had been returned to SGHSCD in 2015/16 had now been returned to NHS Tayside through allocation letters. There had been slippage of £0.45m identified in relation to the Critical Care Unit project in 2016/17 due to delays in the progression of an Initial Agreement. This slippage had been managed locally and would continue to be monitored in order to achieve a breakeven position.

Mrs Lyall advised the report identified a number of continuing issues which had had an impact on the Capital Plan for 2016/17 and would continue to impact in future years.

Mrs Lyall advised the Committee that the current national contract of telephony services was due to end in November 2017 and as a result NHS Tayside was required to replace telephony facilities throughout Tayside. It was noted tenders had initially been sent out under the assumption that the replacement would be carried out as a full managed service contract, to include equipment, and therefore be a revenue solution, however, tender returns have indicated that companies would not include equipment as part of the managed service and as a result equipment would be required to be funded through capital. A review of the tender returns and NHS Tayside requirements had resulted in re-tendering with Invitation to Tender issued to bidders on 25 October 2016, with responses due back 25 November 2016. It was noted that confirmation of capital costs was awaited and had not been included within the Five Year Capital Plan.

It was noted that work was ongoing between all parties in relation to the NHS Scotland Pharmaceuticals 'Specials' Service project to ensure financial close on the revised target date of mid November 2016 was achieved and discussions continued in relation to Bridge of Earn Surgery with project team and Integrated Joint Boards (IJBs).

Professor Connell sought clarification regarding the suggestion in Appendix 3 of the report that there was no allocation of funds in relation to Bridge of Earn. Mrs Lyall advised that in terms of work slipped into following year this would reflect in that budget.

Mrs Lyall noted the request from Mr Cross that future reporting included more information in relation to the reference "other funding" as in Table 1 of the report and more narrative around risk.

The Committee

- **Noted the content of the report**

6.2 Corporate Financial Report for the Period Ended 30 September 2016 (FRC51/2016)

Mr Bedford advised the Committee this report had been submitted to Tayside NHS Board at its meeting on 27 October 2016 and was presented to the Committee to note the position as at 30 September 2016. An update on the current position would be provided further on the Agenda.

11:00 Mrs Alison Dailly arrived.

The September position showed an overspend of £7.751m, this was noted as being £6.165m as at August 2016. The unbalanced Local Delivery Plan (LDP) was represented through proportion to date of £5.825m showing in both Integrated Joint Board (IJB) and Core Operational Unit revenue positions.

It was noted efficiency savings remained below the initial expectations at close to £1.9m. A proportionate share of the Board Contingency had been released to reflect the impact of surge beds, hard to recruit to medical posts and non compliant rotas. The sum released totalled £1.5m.

Mr Bedford advised Table 2 of the report highlighted an overspend in relation to pay of c£1.3m, this was detailed within Table 3 of the report. It was noted Whole Time Equivalent (WTE) had again fallen in the month by 22 and again mainly within Nursing and Midwifery. The appointment of a significant cohort of Newly Qualified Practitioners had commenced. This was expected to fill a substantial element of vacancies and impact positively on the external agency and bank shift requests in the second half of the year, however their deployment required to be carefully managed in order to mitigate both agency costs and reducing the level of requests for bank cover.

It was noted that Table 5 of the report highlighted supplementary costs at £10.624m as at September 2016, a graphical format was contained within Appendix 1 of the report, this showed a reduction of £110k on the same period in the previous financial year. Nursing external agency costs also reflected a 10% reduction on the same period. Tayside NHS Board had benefitted financially from the reduction in WTE employed of 220 WTE since March 2016 and an average over six months of around 175 had contributed to a reduction of c£3.2m in spend patterns.

A level of winter surge beds had remained open with a number previously closed being reopened on the Perth Royal Infirmary site due to capacity and flow issues. This had added £0.6m to the financial position at the half year period.

Mr Bedford advised prescribing within the month saw an increase on the previous pattern of spend, particularly in relation to Hepatitis C and Rheumatology. The team responsible would remain within the patient numbers agreed at the beginning of the year and in line with targets set by Scottish Government Health and Social Care Directorate (SGHSCD). It was noted Tayside NHS Board had derived efficiencies in the year through the adoption of bio similar medicines with a forecast that it would deliver in excess of £1.0m by year end and with a greater Full Year Effect impact.

The FHS Prescribing position was noted as £3.161m and included £0.205m from 2015/16. It was noted that growth continued to exceed the Scottish average and continued to extend the variation from the Scottish average.

Mr Bedford advised work had commenced around knowledge sharing in collaboration with NHS Ayrshire and Arran and NHS Fife. It was noted a range of actions were being actively pursued and was expected to impact on the current spend pattern over the remaining four months of the financial year.

Mr Bedford highlighted the new style of reporting provided individual group positions contained within Section 3.7 of the report. The intention was to provide a greater level of understanding on each aspect of the organisation in terms of trends, particular areas of traction in containing costs and pressures faced. It was anticipated reporting would be enhanced further in future months to recognise forecast outturn position.

There was the intention to invite representation from specific areas to future Committee meetings to provide Members with a greater understanding of challenges faced.

Mr Bedford referred to pages 11 and 12 of the report under the heading Facilities and Operations. It was noted Property Services had commissioned an external consultant to review waste and variation within utility charges across Tayside. There was an indication that a claw back of c£0.5m would be obtained, along with a small recurring benefit.

The Efficiency Savings workstream programme position was detailed within Table 20 of the report and included the position of the IJBs. The current overall efficiency saving position was a shortfall of c£1.9m against the plan, of which £732k related to the IJBs.

Mr Bedford advised a review had taken place to assess the deliverability within the current year linked with group forecasts. There was also a range of accelerated proposals which were currently being considered and assessed. These would be addressed further on the Agenda for this meeting.

The Committee noted the importance of delivering a position that minimised the shortfall on resources at year end and should not exceed the unbalanced LDP submitted to SGHSCD in May 2016. It was noted activities over the remaining months of the financial year were critical in achieving this.

Ms McLay queried, from a governance perspective, financial recovery plans in relation to IJB overspends and the mechanism for requesting these from the IJBs. It was noted this would be a formal process in terms of integration schemes, with requests for recovery plans being sought by the Chief Executive and Chief Officers. This was not the responsibility of the Finance and Resources Committee.

Mr Cross advised he had met with the Board Secretary, Chief Internal Auditor and Team and the Interim Director of Performance with regards to Risk Management and the requirement to address risk and governance elements within IJBs. It was noted a session would be arranged to include the Chief Executive and Chief Officers. The Committee agreed there was a lack of clarity and assurance was required as a result of these discussions.

Mr Cross queried the significant overspend within clinical supplies, highlighted within Table 8 of the report, and whether the overspend was due to volume over cost. It was noted work was ongoing to highlight particular demand pressures, recovery of costs from other Health Boards and address the profile of clinical supply spends through the Procurement Workstream.

The Committee

- **Noted the current position and supported the actions being taken to contain spend**
- **Noted the decision taken by Tayside NHS Board on 27 September 2016 to approve the non recurring release of the Board Contingency on a proportionate basis each month, to recognise the range of cost pressures that were evident across the system**

6.3 Reporting Requirement – Code of Corporate Governance (FRC52/2016)

Mr Bedford advised the purpose of the report was to advise the Committee of the exercise of delegated authority and of waiver of competitive tendering. The Committee was asked to note the content of the report.

Mr Bedford advised there were two awards of contracts in excess of £150k. Cair Scotland had been awarded the contract in respect of Sexual Health and BBV. This was a three year contract with the option to extend for one further year and was funded by the Sexual Health and BBV allocation of the Outcomes Framework.

Menarini Diagnostics had been awarded the contract in respect of the provision of analytical systems for the measurement of HbA1c and Haemoglobinopathy screening. It was noted funding was through the existing revenue scheme. Mr Cross noted that Menarini Diagnostics scored higher than other tenders, albeit was not the lowest quote, therefore the report was unclear as to why this tender had been accepted. Mr Cross requested future reports provided more clarity around the decision in awarding of contracts.

It was noted there were a number of Single Tender Approvals which all recognised the specific circumstances noted with regard to the single tender status.

The Committee

- **Noted the content of the report**

6.4 Sustainability and Environmental Management Update (FRC55/2016)

Mr Wilde and Mr Ruddy were in attendance to present the report.

Mr Wilde advised the Committee the purpose of the report was to provide an annual update on NHS Tayside's Sustainability and Environmental Agenda. The Committee was asked to note the significant sustainability and environmental challenges faced by NHS Tayside and the progress made to date and future planned schemes.

It was noted the Sustainability and Environmental Agenda was designed to support the reduction of carbon emissions and included the following targets and initiatives:

- Carbon Reduction Commitment Scheme (CRC)
- Statutory Compliance Audit and Reporting Tool (SCART)
- Sustainable Development Strategy Policy for Scotland
- NHS Scotland CO2 Reduction Grant Scheme
- Carbon Energy Fund (CEF)

Mr Wilde advised that the CEF project was more than halfway through the construction phase of works. This was a 25 year partnership between NHS Tayside and Vital Energi. There was the expectation that works, upon completion, would significantly reduce energy consumption across the three acute sites resulting in considerable savings to NHS Tayside. It was noted that this work was also expected to significantly reduce NHS Tayside's carbon energy emissions and this would assist in meeting national environmental targets set by Scottish Government (SG).

Mr Wilde informed the Committee that a new non-clinical waste contractor, Biffa had been appointed through the national framework with effect from 1 October 2016. It was noted that food waste recycling was taking place at catering sites covered by Waste Regulations and included the installation of food waste dryers in Ninewells, Perth Royal Infirmary (PRI) and Royal Victoria Hospital (RVH). The funding for the food waste dryers had been approved by the Capital Scrutiny Group (CSG). It was noted three new waste compactors had also been installed at the Ninewells waste yard.

The Committee noted that Electric Vehicle dual and rapid chargers had been operational at Ninewells since August 2016 with a further six dual chargers, at no cost to NHS Tayside, to be installed by December 2016 at a number of sites as part of Dundee City Councils winning Office for Low Emission Vehicle (OLEV) bid. Mr Wilde advised that a report would be submitted to Tayside NHS Board to approve the transfer of 200 capital vehicles to leased vehicles over a five year period. It was noted subject to approval 2017/18 would see the replacement of 12 diesel vehicles with electric vehicle and 48 old/inefficient/not fit for purpose vehicles being replaced with 48 leased vehicles fit for purpose , fuel efficient and low in CO2 emissions.

The Committee noted a number of further planned schemes detailed within the report.

Mr Wilde highlighted Table 1 of the report detailed the impact of the cost of the Carbon Reduction Commitment (Energy Efficiency Scheme) (CRC). The scheme required NHS Tayside to participate by purchasing allowances for CO2 caused by the use of electricity and gas in NHS Tayside buildings. It was noted there was reduction in CRC allowances in 2015/16 due to NHS Tayside now being a permit holder under the EU Emissions Trading Scheme (ETS) and CO2 relating to electricity and gas use at the Ninewells site not be included under the CRC scheme.

Mr Cross queried the purpose and benefits of the food waste dryers and, in regards to future schemes which would make the most impact on savings. Mr Wilde advised the dryers enabled food waste to be captured and recycled. Mr Wilde further explained that food waste collected in the dryers was broken down, dried out and collected in bins. It was then uplifted by a waste contractor for disposal where it was used to produce heat or electricity. It was noted food waste dryers had been implemented in the three larger sites, Ninewells, PRI and RVH with smaller sites using food waste bins.

Mr Ruddy advised in relation to future schemes, the installation of software to reduce energy consumption from IT equipment and Heat Recovery for Laundry waste water in Ninewells would impact greatly on the savings

Mr Cross sought further information around the information contained in Table 1 of the report. Mr Ruddy advised that the Ninewells site was included in an EU wide scheme, as opposed to CRC, which is a UK wide scheme for smaller businesses. There was an increase in the emissions in the EU scheme and as a result allowances were accounted for differently.

The Committee

- **Noted the significant agenda associated with the sustainability and environmental issues faced by NHS Tayside, the progress to date and further planned schemes**

11:45 Mr Philip Wilde and Mr John Ruddy left the meeting

6.5 Forward Planning 2017/18

Mr Bedford provided a verbal update to the Committee.

Mr Bedford advised that the Chancellor of the Exchequer Autumn Budget Statement was expected on 23 November 2016 followed by the initial announcement of the Draft Scottish Budget Statement by the Cabinet Secretary for Finance and the Constitution to the Holyrood Parliament around 15 December 2016. It was understood this would be a one year budget.

It was noted that Scottish Government (SG) provided a forecast uplift of 1.8% when developing the five year financial framework in 2015/16, however there was cognisance that in 2015/16 a number of further challenges, particularly in relation to funding towards alcohol and drugs, were made to NHS Boards as part of the settlement last year.

It was unclear at this stage if any further resource would be allocated towards the Health and Social Care Partnerships (HSCPs).

It was noted the existing Financial Framework set out a financial challenge for Tayside NHS Board for 2017/18 of c£42m. Tayside NHS Board would be further impacted in 2017/18 through the adoption of an Apprenticeship Levy with employers contributing 0.5% of their annual payroll. This was assessed as being c£1.8m for NHS Tayside. A rates revaluation was also expected to impact NHS Tayside by c£1.0m resulting in further challenges to the efficiency agenda.

11:45 Professor John Connell left the meeting.

The Committee noted a review of the Business Planning and Budget Process was considered at a Development Event in September 2016 with the intention for this to be extended at a future Board Development Event. It was noted a number of key dates were scheduled where further clarity would be sought.

Ms McLay advised the mid-year review letter confirming brokerage was awaited, however there was a commitment to focus on the in year balance and the repayment plan into 2017/18. It was noted there was the expectation that 5% would be the minimum, cognisance of pressures within local authorities and the need to focus on regional working and greater information sharing.

Mr Cross highlighted the importance of the brokerage repayment plan and the critical requirement for clarity around the governance of the Integrated Joint Boards (IJBs), noted as being referenced in Item 8.3 on the Agenda.

The Committee

- **Noted the verbal update**

6.6 Information Governance Mid Year Update (FRC53/2016)

Ms Dunning advised the Committee that Mrs Alison Dailly, Information Governance Manager and the Information Governance (IG) Team were currently working to address various areas to comply with policy frameworks and legislation received from Scottish Government (SG).

Mrs Dailly advised that the purpose of the report was to provide an update on NHS Tayside's performance in achieving and complying with national Information Governance Standards and the Committee was asked to note the recommendations set out in the report.

It was noted a benchmarking exercise had been carried out which identified issues around the lack of documentation, which was required for the purpose of audits. It found eHealth had identified controls and measures which were in place but had not been documented.

It was noted the recommendations from the Internal Audit Report T32/15 the Public Records (Scotland) Act 2011 – Preparation of the Records Management Plan formed the basis of NHS Tayside's PRSA Records Management Action Plan. Mrs Lynda Petrie, Corporate Web Manager, was leading on the Public Records (Scotland) Act 2011 – NHS Tayside Compliance Update and this would be presented to the next Committee meeting.

Mrs Dailly advised that other ongoing work within IG includes Freedom of Information (FOISA) requests, Caldicott applications, and general data protection queries.

Mrs Golden raised a query in relation to FairWarning, she advised that there had not been any recent discussions around FairWarning and there was the need for an update and discussions in regard to the implications for staff.

Mrs Dailly briefly explained to the Committee that the FairWarning system should automatically provide a functioning audit system and notifications of inappropriate access or breaches of confidentiality within NHS Tayside. It was noted that the process was currently dependant on manual input and output with no pro-active way of identifying incidents.

It was noted that investigations into FairWarning working alongside Trakcare were ongoing, however it was noted that as FairWarning was an 'off the shelf' system and was not part of the current contractual agreement, and that there may be a cost for InterSystems to be implemented.

The Committee agreed the FairWarning system was central to Information Governance and support was required in this being implemented along with further exploration of linking FairWarning with Trakcare.

Ms Dunning advised all issues regarding the FairWarning system had been discussed at the last IG meeting and offered assurance further discussions would continue with the eHealth with possible involvement from the Caldicott Guardian.

Mrs Dailly advised the Committee that NHS Tayside was not an outlier and other Health Boards were experiencing the same issues.

Ms Dunning advised that the Information Governance Information Security Policy Maturity Assessment 2015, included as Item 8.3 on the Agenda was submitted to the Committee for information. It was noted this was a status report which was continually updated. There were plans were in place to create a Short Life Working Group and the Committee would be further updated in due course.

The Committee

- **Noted progress reported on the NHS Tayside Information Governance and Security Improvement Plan 2015 – 17**
- **Noted the steps being taken to comply with Public Records (Scotland) Act 2011**
- **Noted the steps being taken to address strategic Data Quality policy and measurement**
- **Noted the outcome of Internal Audit T32/15 the Public Records (Scotland) Act 2011 – Preparation of the Records Management Plan with recommendations forming the basis of NHS Tayside's PRSA Records Management Plan**
- **Noted the IG contribution and commitment to national Public Benefit and Privacy Panel**

6.7 Risk Assessment Methodology for Backlog Maintenance (FRC62/2016)

Mr Anderson advised this report was in response to the request from the Committee at its last meeting for an update to the Property Asset Management Strategy Update 2016 regarding the risk assessment methodology for backlog maintenance.

Mr Anderson advised the process of risk assessment was straightforward, factual and technical and followed the processes identified within guidance from Health Facilities Scotland and gave assurance that there was a series of checks and balances carried out both locally and nationally with a system for continual reviews and assessments.

Mr Cross noted the processes in place were encouraging and the importance of the Committee being advised of any areas with an assessed risk score of major or catastrophic. Mr Anderson confirmed any areas which fell into these categories would be reported through the Committee.

The Committee

- **Noted the content of the report**

6.8 Review of Finance and Resources Committee Updated Terms of Reference and Work Plan 2016/17 (FRC57/2016)

Mr Bedford advised the Committee that a review of the Terms of Reference and Work Plan had been undertaken following recommendations included within the Interim Evaluation of the Internal Control Framework.

The Committee was asked to consider and approve the updated Terms of Reference and Work Plan with specific regard to the refreshed remit under Section 8 of the revised report.

Mr Bedford advised the remit provided greater detail and the Chairs of the Finance and Resources and Audit Committee and the Chief Internal Auditor had been consulted.

Mr Bedford informed the Committee the Corporate Finance Report had been re-developed and would continue to be developed at the request of Members and noted the Finance and Resources Committee. It was noted the Chairs Assurance Report was also a standing item on the Tayside NHS Board Agenda.

Mr Cross noted the importance of the remit properly reflecting the aims of the Committee.

Mrs Golden welcomed the broader remit, however, requested that the Membership be updated to include Mr Raymond Marshall as a regular attendee in his capacity as a representative of the Area Partnership Forum.

LG

The Committee

- **Considered and approved the updated Terms of Reference and Work Plan 2016/17**
- **Requested that the Membership be updated to include Mr Raymond Marshall as a regular attendee in his capacity as a representative of the Area Partnership Forum**

6.9 Annual State of the Estate Report 2015 (FRC64/2016)

Mrs Lyall advised the Committee that the Annual State of NHSScotland Assets and Facilities Report (SAFR) for 2015 was published on 5 August 2016. The report was available on the Scottish Government (SG) website and a link was also provided within the report.

It was noted there were no major issues identified in respect of NHS Tayside specific information contained within the 2015 SAFR report. The Property and Asset Management Strategy (PAMS) was a key strategic document in demonstrating NHS Tayside's performance in meeting requirements and work was ongoing in updating and verifying records on the Estate Asset Management System (EAMS). There was a requirement for the information contained within the EAMS to be accurate as this informed the national Capital Planning System used by SG to inform decision making.

It was noted that NHS Boards were provided with asset pro-forma returns to be completed and submitted to Scottish Government Health and Social Care Directorate (SGHSCD) on an annual basis. The information provided from NHS Boards was used to inform the SAFR.

Mrs Lyall advised that 2015 was the fifth year the SAFR had been published and was widely recognised as a key reference document used to inform decisions on the continuing investment in assets and facilities services to deliver the Scottish Government's "2020 Vision" for sustainable high quality in health.

The SAFR report provided a range of information to assist NHS Boards target limited resources on achieving maximum benefit and value for money and the following was highlighted:

- the quality of NHS Tayside properties was significantly higher than the NHS Scotland Board average - 92% of NHS Tayside properties were classified as Excellent or Satisfactory compared to 70% of NHS Scotland properties;
- 82% of NHS Tayside properties were classified as Excellent or Satisfactory in terms of Functional Suitability, compared to 72% of NHS Scotland properties;
- property maintenance costs for NHS Tayside properties were one of the lowest in NHS Scotland, and 17.5% lower than the NHS Scotland Board average;
- other operational costs that highlight good performance of NHS Tayside were energy costs, catering costs and waste costs, and
- space allocated for office accommodation in NHS Tayside is better than the NHS Scotland Board average, however, there was an opportunity to improve even further by implementing Smarter Offices initiative where appropriate

Mrs Lyall advised the SAFR highlights areas of improvements to NHS Scotland's property asset performance in the last five years. This included reduction of backlog maintenance, utilisation of accommodation and provision of facilities that were functionally suitable to support effective health and care service delivery.

The key messages identified within the SAFR report for NHS Boards in terms of developing their future PAMS were noted as being:

- NHS Boards should continue to focus their investment strategies towards reducing high and significant backlog maintenance;
- estate rationalisation leading to disposal of surplus properties had the potential to reduce currently identified and future backlog, lower future operational running costs and reduce future investment requirements for estate replacement;
- 70% of annual recurring expenditure on assets was associated with the day to day operation and maintenance of the estate and the delivery of associated facilities services, therefore it was essential to focus on improving the performance on these services;
- estate replacement projects had the potential to bring about significant change to the way in which the existing estate is configured, and how it might continue to support the delivery of healthcare services, and
- investment plans should not ignore the requirements of the other assets, which need to be sufficient to ensure adequate replacement, but also for further investment in new medical equipment and technology that might introduce innovative solutions towards the 2020 vision for quality healthcare provision, and potentially reduce reliance on continued investment in property replacement.

The NHS Tayside Capital Forecast 2016/17 – 2020/21 had been developed taking cognisance of clinical strategies and risks. There was the expectation from SGHSCD that a proportion of the formula capital allocation should be spent addressing statutory compliance and backlog maintenance identified through the EAMS and PAMS.

Mrs Lyall advised ring fenced earmarks had been maintained within the Capital Plan to deliver projects identified under EAMS, Medical Equipment, Information Management and Technology and Primary Care premises. It was noted the draft Capital Forecast for 2017/18 – 2021/22 was currently under development.

It was noted NHS Boards were expected to submit a full PAMS in 2017 and correspondence from SGHSCD was expected in due course detailing requirements and timelines.

The Committee discussed difficulties in Tayside NHS Board fully understanding the risk element within the EAMS and as a result not being fully aware of the condition of the estate and the position of essential and non essential properties as well as their functionality. Mr Anderson advised that whilst the EAMS method and narrative could perhaps create confusion, the Ninewells Hospital Site for example was a functional site. It was noted that although there were issues around car parking and infrastructure, these issues could be identified within EAMS for investment or replacement, the site remains functional. It was noted that a non

essential property did not mean a surplus property and all sites were functional until declared surplus to requirements and would continue to receive the level of attention and investment required until then.

The Committee noted there was increasing recognition of the challenges around the NHS Tayside estate and recognised the work of the property department in achieving scores contained within the report.

The Committee

- **Noted the recommendations contained within the report**

12:30 Mrs Judith Golden and Mr Raymond Marshall left the meeting.

7. ASSURANCE – Strategic Risks Aligned to the Finance and Resources Committee

7.1 Assurance Report on Strategic Financial Plan Risk (FRC58/2016)

Mr Bedford advised this report had been prepared in line with the agreed reporting arrangements to Committees in support of the Board Assurance Framework in relation to the Strategic Risks on the register.

Mr Bedford advised the Committee that this report and Item 7.2 Assurance Report on Reduction in Capital were both similar to reports which had been presented at the August 2016 Committee meeting.

It was noted this report had been enhanced with the inclusion of Operational Risks which support the Strategic Risk. It was noted the Strategic Financial Plan inherent risk exposure remained unchanged and was unlikely to change in the near future.

Mrs Walker advised the Committee of the recommendations from Internal Audit to ensure robust systems were in place and welcomed the inclusion of Operational Risks.

The Committee were advised comments on further control measures would be welcomed.

The Committee

- **Noted the content of the report**

7.2 Assurance Report on Reduction in Capital Risk (FRC59/2016)

Mr Bedford advised the Committee this report was in similar vein to Item 7.1 and was included in discussions under Item 7.1.

The Committee

- **Noted the content of the report**

7.3 Assurance Report on Information Governance Risk (FRC54/2016)

Ms Dunning presented the report to the Committee for noting.

Mrs Dailly advised the current risk exposure was due to ongoing work to comply with DL (2015) 17 Information Governance and Security Improvement Measures 2015-2017, including the new NHSS Information Security Policy Framework.

Mrs Walker advised the Committee that Mr Bedford and Ms Dunning had robust processes in place and risks were reviewed on a regular basis.

Dr Cowie disagreed with the current risk exposure score of (4x3) and suggested this should be amended to be (4x4). Ms Dunning agreed Dr Cowie's comments would be addressed at the next Information Governance Committee and reported in the next update to the Committee.

The Committee

- **Noted the content of the report**
- **Noted the current risk exposure score would be discussed at the next Information Governance Committee meeting and reported in the next update to the Committee**

8. ITEMS FOR INFORMATION

8.1 Record of Attendance

The Committee

- **Noted the Attendance Record**

8.2 Finance and Resources Committee Schedule of Meetings 2017/18

The Committee

- **Noted the Finance and Resources Committee Schedule of Meetings 2017/18**

8.3 Information Governance Information Security Policy Maturity Assessment 2015

The Committee

- **Noted the Information Governance Security Policy Maturity Assessment 2015**

8.4 Information Governance Committee Minute – 27 July 2016

The Committee

- **Noted the Information Governance Committee Minute – 27 July 2016**

DATE OF NEXT MEETING

The next meeting of the Finance and Resources Committee will take place on Thursday 19 January 2017 at 9:30am in the Board Room, Kings Cross Hospital, Dundee

Subject to any amendments recorded in the Minute of the subsequent meeting of the Committee, the foregoing Minute is a correct record of the business proceedings of the meeting of Tayside NHS Board Finance and Resources Committee held on 17 November 2016, and approved by the Committee at its meeting held on 19 January 2017.

.....
CHAIR

.....
DATE

Action Points Update
Finance and Resources Committee – Open Business – 19 January 2017

NHS Tayside

MEETING	MINUTE REF	HEADING	ACTION POINT	RESPONSIBILITY	STATUS

Completed Actions

MEETING	MINUTE REF	HEADING	ACTION POINT	RESPONSIBILITY	STATUS
17 November 2016	6.8	Review of Finance and Resources Committee Updated Terms of Reference and Work Plan 2016/17	Mrs Golden requested the Membership be updated to include Mr Raymond Marshall as a regular attending in his capacity as a representative of the Area Partnership Forum	Lisa Green	Completed



FINANCE AND RESOURCES COMMITTEE

Best Value Workplan 2016/17

This workplan outlines the major items the Finance and Resources Committee has to consider as part of its schedule of work and the corresponding Best Value Characteristics under the headings of regular reports, annual reports, corporate risk reporting, minutes for information and policies

FINANCE AND RESOURCES COMMITTEE 2016/17

	Responsible Officer	Reporting Arrangements	Date of Meeting 12 May 2016	Date of Meeting 18 August 2016	Date of Meeting 17 November 2016	Date of Meeting 19 January 2017	Date of Meeting 16 February 2017	Date of Meeting 9 March 2017
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Regular reports submitted to the Finance & Resources Committee								
Corporate Financial Report	Mr L Bedford	Each meeting	6.2 11.2	6.2	6.1	X	X	X
Capital Report	Mrs L Lyall	Each meeting	6.1 11.1	6.1	6.2	X	X	X
Reporting Requirement – Code of Corporate Governance	Mr S Lyall	Each meeting	6.3	6.3	6.3	X	X	X
Strategic Financial Plan 2016/17 – 2021/22	Mr L Bedford	Annually						X
Property and Asset Management Strategy (PAMS)	M Anderson	Annually		6.4				
eHealth Delivery Plan (R)	Mrs J Bodie	Annually					X	
Post Occupancy Evaluation and Post Project Evaluation Progress Update (R)	Mr M Anderson	Six monthly					X	
Property Strategy Progress Update incl Disposal of Surplus Property (R)	Mr L Bedford	Each meeting		12.3	10.1	X	X	X
Sustainability and Environmental Strategy, Implementation and Monitoring	Mr P Wilde	Annually			6.4			
Information Governance Mid Year Review	Ms M Dunning	Annually			6.6			
Forward Planning for 2017/18	Mr L Bedford		-	-	6.5	X		

FINANCE AND RESOURCES COMMITTEE 2016/17

	Responsible Officer	Reporting Arrangements	Date of Meeting 12 May 2016	Date of Meeting 18 August 2016	Date of Meeting 17 November 2016	Date of Meeting 19 January 2017	Date of Meeting 16 February 2017	Date of Meeting 9 March 2017
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Annual Reports								
Annual Reports that are reported to the Committee								
Finance and Resources Committee Annual Report	Mr L Bedford	Annually	8.1					
Capital Scrutiny Group Annual Report	Mrs L Lyall	Annually	8.3					
Area Business IM&T Annual Report	Mr G Doherty	Annually	8.4					
Information Governance Annual Report	Ms M Dunning	Annually	8.5					
Procurement Annual Report including Public Procurement Reform Programme for NHS Tayside	Mr M Cambridge	Annually						
Additional Cost of Teaching (ACT) Annual Report	Mr L Bedford	Annually		8.1				

Corporate Risk reporting – risks aligned to the Committee								
Strategic Financial Plan Risk (Risk ref 36)	Mr L Bedford	Each meeting	7.1	7.1	7.1	X	X	X
Reduction in Capital Risk (Risk ref 37)	Mr L Bedford	Each meeting	7.2	7.2	7.2	X	X	X
Information Governance Risk (Risk ref 38)	Ms M Dunning	Quarterly	7.3	7.3	7.3		X	
TrakCare Risk	Mrs J Bodie					X		

FINANCE AND RESOURCES COMMITTEE 2016/17

	Responsible Officer	Reporting Arrangements	Date of Meeting 12 May 2016	Date of Meeting 18 August 2016	Date of Meeting 17 November 2016	Date of Meeting 19 January 2017	Date of Meeting 16 February 2017	Date of Meeting 9 March 2017
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Minutes for Information								
Capital Scrutiny Group Minutes (R)	Mrs L Lyall	Quarterly	10.4	11.4	9.5	7/12/16 X	X	
Area Business IM&T Group (R)	Mr G Doherty	Quarterly	10.3	11.3	9.4	9/11/16 (cancelled)	X	
Information Governance Committee (R)	Ms M Dunning	Quarterly		11.5 11.6	8.4	26/10/16 X	07/12/16 X	
NHS Scotland Pharmaceutical Specials Programme Board (R)	Mr L Bedford	Quarterly		12.1	10.3			

Policies to be endorsed by the Committee as and when required								
Finance and Governance Policies		As & when available						
System Access Policy	Mrs A Dailly			10.1				
Information Security Policy	Mrs A Dailly			10.2				

Please note any items relating to Board business are embargoed and should not be made public until after the meeting



FRC02/2017
Finance and Resources Committee
19 January 2017

CAPITAL REPORT FOR PERIOD ENDED 30 NOVEMBER, 2016

1. PURPOSE

The purpose of the report is to advise the Committee with regard to the capital position of NHS Tayside for the period ending 30 November, 2016, and the forecast position anticipated at year end.

2. RECOMMENDATIONS

The Committee is requested to note the content of the report.

3. EXECUTIVE SUMMARY

3.1 Capital Expenditure

Table 1 compares the current capital forecast for 2016/17 with the Capital Plan approved by the Board in May 2016. The approved Capital Plan was subsequently included in the Local Delivery Plan (LDP) submitted to Scottish Government Health and Social Care Directorate (SGHSCD) in May 2016.

Table 1

	CAPITAL PLAN 2016/17 £000s		
	APPROVED	FORECAST	CHANGE
Exchequer Expenditure	17,224	16,584	(640)
Donated Expenditure	0	592	592
NET EXCHEQUER EXPENDITURE	17,224	17,176	(48)
Capital Grants	717	466	(251)
GROSS EXPENDITURE	17,941	17,642	(299)
Non Added Value	(2,000)	(1,000)	1,000
Donated Funding	(598)	(592)	6
Other Funding	(1,050)	(1,086)	(36)
Disposals – net book value	(2,947)	(2,568)	379
NET CAPITAL EXPENDITURE	11,346	12,397	1051
SG FUNDING	11,346	12,397	1051
NET OVER / (UNDER) SPEND	0	0	0

3.2 Funding and Outturn

The capital funding confirmed for 2016/17 from Capital Resource Limit (CRL) is £12.397 million, including £0.466 million capital grants.

NHS Tayside is working in partnership with MacMillan Cancer Support on a number of jointly funded capital projects in 2016/17. The donated funding element of £0.592 million has been incorporated into the capital programme to highlight the full cost of the projects.

NHS Tayside entered into an agreement with East Central Territory hub Ltd in respect of payment of early payment of Stage 1 and interim Stage 2 design fees for the NHS Scotland Pharmaceutical Specials Service (NHSSPSS) project in line with guidance issued by Scottish Futures Trust in May 2014. The advanced payment of £0.741 million is re-payable to NHS Tayside at financial close and is included in other funding in Table 1. Also included under other funding is a £0.288 million anticipated transfer from revenue to capital in respect of NHSSPSS sub-debt funding to reverse the capital to revenue transfer that was actioned in 2015/16. The subordinated debt investment was made at NHSSPSS financial close as detailed in the approved NHSSPSS Full Business Case. The remaining balance of other funding is in respect of specific items of equipment where funding came through revenue.

CRL of £15.162 million has been confirmed in the November SGHSCD allocation letter, with further allocations and adjustments anticipated.

A reconciliation of the CRL at 30 November, 2016, with the November allocation letter is highlighted in Table 2.

Table 2

DESCRIPTION	£000	£000
November 2016 Capital allocation letter		15,162
ADD: Anticipated Additional Allocations		
Hamo Instrument Washer Equipping Services	2	
HUB NHSS PSS Equipping Services	35	
LESS: Anticipated Adjustments		
Receipts Returned to SG (NBV of disposals)	(2,568)	
Energy Initiatives Funding returned to SG	(234)	
TOTAL Anticipated Allocations and Adjustments		(2,765)
Anticipated Forecast CRL including Capital Grants		12,397

The anticipated outturn for 2016/17 is a breakeven position. Capital Scrutiny Group (CSG) will continue to monitor progress to ensure this target is met.

The non added value (NAV) revenue element of funding to support the capital plan is estimated at £1 million for the year. This is a decrease of £1.0 million from the approved capital plan and reflects the anticipated transfer of £1.0 million back to revenue.

Annually Managed Expenditure (AME) impairment is currently estimated at £2.452 million, comprising current year completions at £2.271 million, assets under construction completions at £0.243 million, and £0.04 million in impairment on disposals and assets held for sale. A number of properties have been removed from assets held for sale which has resulted in a reversal of impairment of £0.102 million.

The May LDP forecasted the disposal of 16 properties with a net book value (NBV) of £2.941 million plus equipment disposals with a NBV of £0.003 million. The current forecast NBV of £2.568 million will be returned to SGHSCD, and agreement has been reached with SGHSCD colleagues to transfer this to revenue in order to assist the overall NHS Tayside revenue position.

During 2016/17 sales have concluded for Dundonnachie House and Sunnyside Royal Hospital. The recommendations to accept the preferred offers for the Murray Royal and Little Cairnie site were approved by Tayside NHS Board on 25 August, 2016, and work is on-going to conclude the missives. There are a number of smaller properties that have been marketed for which offers have been received and are being considered. Further properties, which have been identified as surplus to requirements and available for sale, are currently being marketed or being prepared for market. There is on-going review of the NHS Tayside Disposal Strategy through the Property Workstream established under the NHS Tayside Transformation Programme.

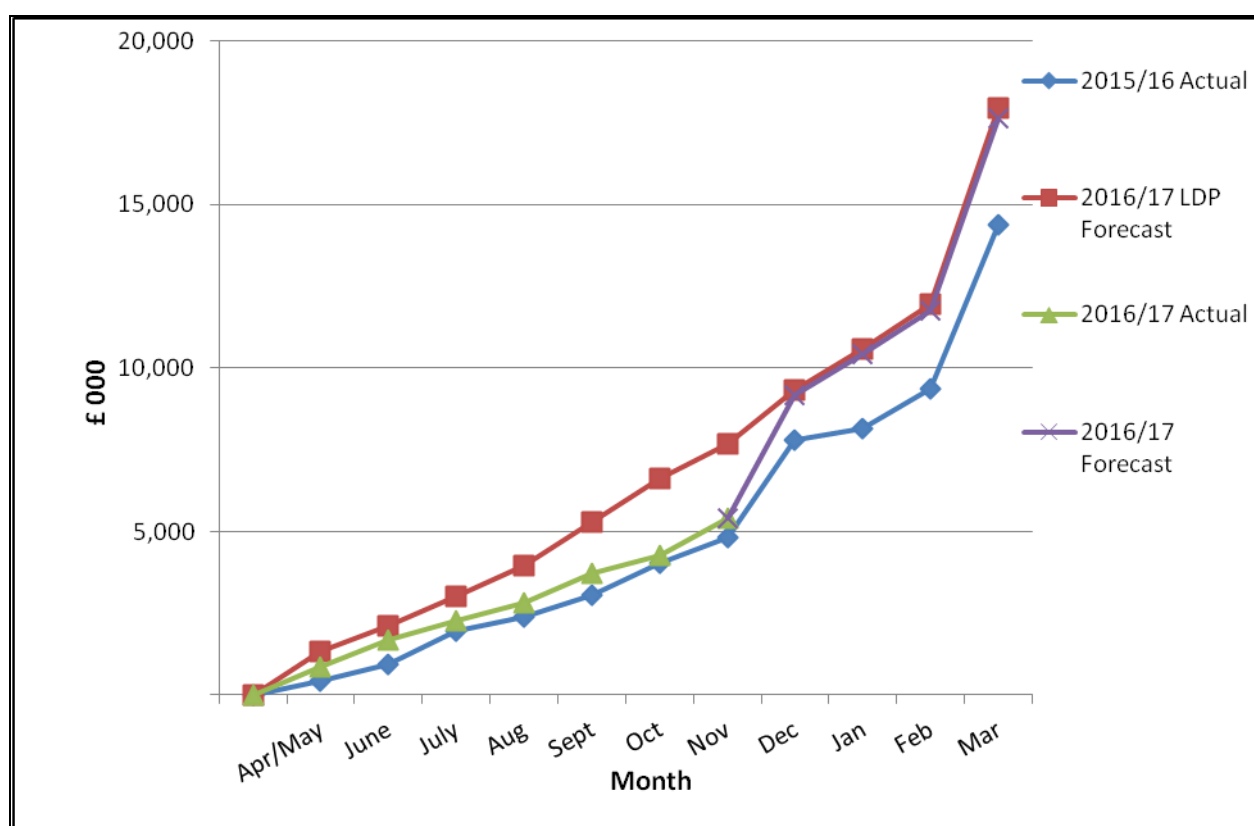
Non Core CRL

Non core CRL of £4.909 million is anticipated in 2016/17 in relation to asset additions from the hub investment programme to recognise the value of Assets Under Construction of revenue financed projects. This addition is in relation to the NHS Scotland Pharmaceuticals Specials Service project.

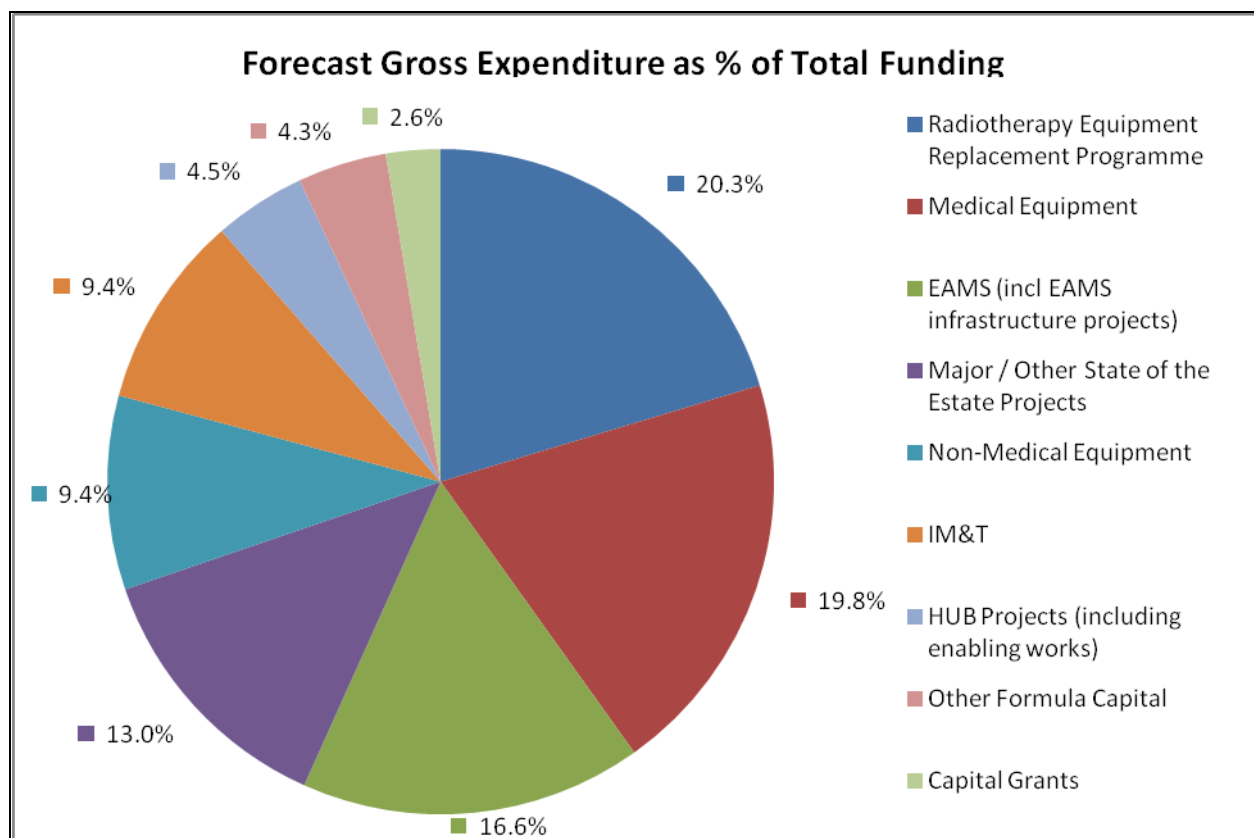
3.3 Expenditure to 30 November, 2016

The gross capital expenditure to 30 November, 2016, is reported at £5.395 million, comprising CRL of £5.077 million and NAV revenue of £0.319 million. Comparable gross expenditure for 2015/16 was £4.837 million.

The profile of capital spend compared to 2015/16 can be seen in the graph below. The graph also shows the 2016/17 expenditure profile as per the approved LDP Capital Plan. This will allow comparison with the actual expenditure. The 2016/17 forecast expenditure remains in line with the 2016/17 LDP forecast spend profile.



The following chart highlights the gross forecast capital expenditure of £17.642 million split across the various expenditure headings within the capital plan by percentage.



The highest proportion of forecast gross expenditure is expected on ring-fenced Radiotherapy Equipment Replacement at 20.3% and Medical Equipment at 19.8%. EAMS funding at 16.6% has been allocated to tackle infrastructure, statutory compliance and backlog maintenance issues.

3.4 Major Project Analysis

The overall budget decrease at 30 November, 2016, is £0.3 million. The net budget changes across the main expenditure headings are shown in Table 3. A detailed breakdown of the budget changes by project is attached in Appendix 3.

Table 3

DESCRIPTION	£000	£000
Approved Capital Plan – May 2016		17,942
Net Budget Reductions:		
Capital Grants	(250)	
EAMS (including infrastructure projects)	(939)	
Radiotherapy Replacement Programme	(138)	
	(1,327)	
Net Budget Increases:		
Major / Other State of the Estate Projects	118	
Medical Equipment	218	
Non Medical Equipment	29	
IM&T	634	
Other Formula Capital	28	
	1,027	
Overall budget decrease as at 30 November, 2016		(300)
Total Revised budget as at 30 November, 2016		17,642

The decrease in EAMS is mainly in relation to slippage on the Polyclinic Switchroom enabling works and the main polyclinic infrastructure project. The decrease in the Radiotherapy Replacement Programme is due to an anticipated under spend on the PET/CT scanner.

The budget increase in medical equipment has arisen due to other sources of funding becoming available and will be managed within the overall 2016/17 CRL. The budget increase in IM&T is to recognise the requirement for the eHealth Investment Programme in 2016/17.

3.5 Slippage Analysis

NHS Tayside received funding of £0.798 million for Energy Initiative projects in 2016/17. Slippage of £0.234 million has been identified in relation to the proposed installation of a biomass boiler in Arbroath. This funding has been returned to SGHSCD through the November Financial Performance Return (FPR) on the assumption that this will be returned to NHS Tayside in 2017/18.

Through discussion with budget holders, a number of other schemes have been identified where the programme to completion has either already slipped or can be delayed, which will reduce the level of predominantly non added value funding required to support the capital programme in 2016/17. The non added value element of the capital programme is funded by a transfer from revenue to capital, with £2.0 million being earmarked in the approved Financial Framework. This earmark has now been amended to £1.0 million to reflect the reduced projected level of non added value within the 2016/17 capital programme.

There is also a risk of slippage in the Radiotherapy Equipment Replacement Programme of circa £0.645 million in relation to the replacement CT Scanner. Tenders have not yet been issued, and, therefore, there is a high risk this will not be delivered before 31 March, 2017. As this is specific ring-fenced funding any slippage identified on this project will be returned to SGHSCD on the basis that it is returned to NHS Tayside in 2017/18.

The capital team will continue to monitor slippage in the capital programme to ensure a breakeven position is achieved.

3.6 Emerging and Continuing Issues

There are a number of continuing issues which have had an impact on the capital plan for 2016/17, and will continue to impact in future years, including:-

- Restrictions on capital funding have resulted in the budget for statutory compliance and backlog maintenance being constrained at a time when significant investment is required to maintain and upgrade infrastructure. An Initial Agreement (IA) for the Ninewells Infrastructure Project was presented to Tayside NHS Board on 29 October, 2015, where it was approved for submission to SGHSCD Capital Investment Group (CIG). Following on from discussion with SGHSCD colleagues, a revised IA was approved for submission to CIG at the meeting of Tayside NHS Board held on 25 February, 2016.
- The IA was considered at the CIG meeting held on 15 March, 2016. Further discussions have been held between SGHSCD colleagues and NHS Tayside, and NHS Tayside were asked to reconsider options and timescales to deliver the required infrastructure works. The project team are currently developing a revised IA which is due to be submitted for approval through the appropriate governance process early 2017.

- A number of clinical projects earmarked within the approved Capital Plan require major infrastructure upgrades to be completed before the projects can commence. This will have an impact on the phasing of these projects in the Capital Plan. Work has been undertaken to determine a programme of infrastructure works across the Ninewells site, linking in with the prioritisation of the clinical projects. This has been reflected in the capital plan 2016/17 to 2020/21. Delay to the commencement of the Infrastructure project will impact on the timing of delivery of the clinical projects.
- A number of clinical projects earmarked within the approved Capital Plan will require areas to be decanted to allow works to progress. The limited availability of a decant facility will have an impact on the phasing and the delivery of these projects. Discussions are ongoing to ensure that planned utilisation of the decant facility is managed effectively.
- Major works to theatre re-provision is required in order to address planned preventative maintenance and issues with compliance and legislation. A programme of works is being developed to address this, to encompass both revenue and capital type works across theatres, including the redevelopment of paediatric and maternity theatres.
- There are a number of other key planned developments from 2017/18 onwards, including the redevelopment of the Critical Care Unit and MacMillan Haematology and Oncology unit, ARCHIE Paediatric Theatres, Neonatal Intensive Care and Interventional Radiology Rooms at Ninewells, which will require future capital investment.
- Although a number of schemes have slipped and reduced the forecast non added value spend in the capital programme, there remains a risk that the non added value funding is not sufficient to cover the actual level of non added value spend during 2016/17. This is mainly due to the level of proposed spend on revenue equipment from the IM&T allocation. The eHealth Investment Programme is not considered capital and will require to be written off against the NAV budget that remains. Around 65% of the IM&T rolling programme allocation is expected to be revenue. Utilising the capital allocation in this nature on an annual basis is not an appropriate use of capital funds. There is, however, no identified source of revenue funding for this essential IM&T equipment, and highlights the urgent need to identify an annual revenue funding earmark in future NHS Tayside Financial Plans.
- The current national contract for the provision of telephony services ends in November 2017 and, therefore, NHS Tayside is required to replace telephone facilities throughout Tayside. When tenders were initially sent out it was assumed this replacement would be carried out as a full managed service contract, including equipment, and, therefore, a revenue solution. However, tender returns indicated that companies would not include equipment as part of the managed service contract. A review of these tender returns and NHS Tayside requirements has resulted in re-tendering with Invitation To Tender issued to bidders on 25 October, 2016, with responses returned on 25 November, 2016. Further technical and financial clarifications have been issued to the suppliers with responses due back on 4 January, 2017. Following receipt of clarifications, interviews will be held with shortlisted suppliers. Depending on the option provided by the successful bidder, there may be a requirement for capital funding to purchase some equipment (hardware and software) and enabling works to allow installation. Capital costs are yet to be confirmed, but are not included within the Five Year Capital Plan.
- There are a number of additional projects that the capital team are being advised of which are not currently within the five year capital plan. All projects will be considered and prioritised during the annual financial planning exercise.

3.7 Hub Initiative

The East Central Territory hub (ECT hub) is monitoring progress on a number of projects. In respect of NHS Tayside, the status of each project is as follows:-

NHS Scotland Pharmaceuticals Specials Service

- NHS Tayside was advised on 8 September that the FBC had been approved by SGHSCD and that the project was to proceed to Financial Close.
- The gilt rate was agreed by all parties concerned and set on 20 December, 2016, and financial close took place on 22 December, 2016.
- Robertson Construction Group will be establishing their site at Ninewells from 9 January, 2017, prior to construction work commencing later in the month.

Bridge of Earn Surgery

- Hubco have indicated that they will release this project from the hubco pipeline as they cannot deliver a scheme within the previously agreed affordability cap. Discussions continue with hubco Chief Executive around receipt of a formal response.
- The NHS Project Team continues to review the options available to deliver the project objectives.

Tayside Community Care Project (Kingsway Care Centre)

- The overall bed modelling for the Care Centre has been completed and verified by external health care planners. The service model and resulting accommodation is now being added to the potential workforce modelling work to produce both capital and revenue requirements for the proposed new facility. Dundee Integration Joint Board (IJB) are reviewing the community facilities provision and until the outcome of this review is known, this potential project is on hold.

All the above projects received capital enabling funds allocated from ECT hub.

3.8 Donated Asset Additions

Donated asset additions for 2016/17 are estimated at £0.250 million.

3.9 Delegated Authority

In accordance with the Code of Corporate Governance the exercise of delegated authority for capital items approved by the Chief Executive and the Director of Finance is reported to the Committee at Appendix 2 of the report.

4. MEASURES FOR IMPROVEMENT

The measures for improvement are set out in the individual business cases that constitute the capital forecast.

5. FINANCIAL IMPLICATIONS

The financial implications are noted throughout the report.

6. DELEGATION LEVEL

The level of delegation varies for each Business Case.

7. RISK ASSESSMENT

There are a number of risks of which the major ones are set out in Appendix 1 of the report.

The restricted formula capital funding received by the Board over the last three financial years has limited the ability of NHS Tayside to progress at pace the investment required to advance the Clinical Strategy and the Property Asset Management Strategy (PAMS).

The investment in the Ninewells infrastructure remains central to the critical path of a number of clinical priorities within the Board. This has resulted in the rescheduling of clinical projects in the 5 year Capital Plan. The risks to the organisation are routinely considered, recognising the Board's requirement to provide a safe and effective healthcare environment.

In a similar vein the level of revenue to capital transfer has also been restricted in recent years, recognising the particular pressures on the core revenue allocation stream. This provides an additional level of pressure, particularly when there are schemes with greater anticipated levels of non added value expenditure.

A significant proportion of the formula capital allocation has traditionally been ring-fenced for estate statutory compliance and backlog maintenance, medical equipment, IM&T and Primary Care to support delivery of the PAMS. This leaves limited formula capital available to allocate to major infrastructure works or clinical projects, and alternative sources of funding need to be explored.

The prioritisation process undertaken to develop the rolling 5 year capital plan is currently being reviewed to ensure that the limited capital resources available continue to target the key priorities for the organisation.

For planning purposes Boards have been advised to assume a flat line position on formula capital allocations. Formal communication from SGHSCD regarding the indicative 2017/18 formula capital allocation is expected during January 2017.

8. IMPLICATIONS FOR HEALTH

The implications for health are dealt with in the individual business cases that make up the capital programme.

9. TIMETABLE FOR IMPLEMENTATION AND LEAD OFFICER

Reporting is on a monthly basis. The lead officer is the Director of Finance.

10. IMPACT ASSESSMENT AND INFORMING, ENGAGING AND CONSULTING

This report has been produced under the auspices of CSG.

11. EQUALITY AND DIVERSITY IMPACT ASSESSMENT

The diversity impact is dealt with as part of each business case.

12. PATIENT EXPERIENCE

The capital programme contributes to the delivery of care and services across a range of environments in NHS Tayside.

Louise Lyall
Capital Finance Manager

Casey Millar
Senior Capital Accountant

Lindsay Bedford
Director of Finance,

January 2017

Risks – Capital 2016/17	Risk Assessment		Risk Management/Comment
	Likelihood	Impact	
Timing of the completion of disposal of assets unpredictable	High	Up to £1m	Several sales expected in 2016/17. Bids already received for a number of properties. SFT providing master planning services to enable large sites for sale. Progress with disposals is being monitored through the Property workstream and an updated position around potential proceeds was reported to the Transformation Programme Board in October 2016 and CSG in December 2016. Further measures are being put in place through the Property Workstream to minimise the risk of delay in completion of key property sales in 2016/17.
Hub initiative: Complexity and governance process leading to delays and slippage with consequent impact on services	Medium	Up to £1m	hub processes being managed. Risks associated with delayed projects managed by service leads. Financial close took place on 22 December, 2016.
Capital funding insufficient for necessary projects leading to prioritisation and consequent potential impact on services	Medium	Up to £1m	Non added value budget for capital projects agreed at £2.0m. Budgets for estate statutory compliance and backlog maintenance reduced. Spend is risk prioritised and capital expenditure only incurred where budget allows. Statutory and backlog maintenance issues to be addressed over the next 7/8 year period. CSG monitors slippage of projects and manages annual capital budget. Risks associated with changing project schedules managed by service leads. NHS Tayside is in discussion with SGHSCD around the transfer of funding from the capital programme to support the revenue position. Through discussion with budget holders a number of schemes have been identified where the programme to completion has either already slipped or can be delayed which will reduce the level of non-added value funding requirement by c£1m in 2016/17.
Non added value capital spending may not be classified as impairments leading to risk of revenue cost pressure	Medium	Up to £1m	Non added value capital spend reviewed by valuers annually for completed projects to confirm level of impairments. Previous experience indicates that impairments will be accepted.
National impairment budgets may be insufficient leading to deferral of revenue savings and risk of revenue cost pressure	Medium	Up to £0.5m	Forecast impairments from planned rationalisation of estate communicated to SGHSCD.
Capital projects unaffordable in either revenue or capital terms	Medium	Not quantifiable	New projects scrutinised by CSG for affordability. Projects managed and prioritised.
Project does not deliver outcomes expected with consequent impact on services and additional funding required to resolve	Medium	Not quantifiable	Focussed design work undertaken with stakeholders prior to project approval. PPEs and POEs performed and recommendations and action plans developed.
CRL exceeded	Medium	Up to £1m	CSG manages capital budget and reports monthly to FandR Committee.

ARCHIVED RISKS

Hub initiative: Expectation to use general CRL for subordinated debt for DBFM projects	Low	Less than £0.3m	Planned NHSSPS DBFM project is national with additional CRL provided for subordinated debt.
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CAPITAL SCRUTINY GROUP – DELEGATED AUTHORITY – CONTROL SHEET 2016-2017
01 April, 2016 – 31 March, 2017

DATE	Delegated Authority	Scheme	£	Signed and Returned date
18 March 2016	LMcLay/LBedford	Waste Scotland Regulation (2012) Food Waste Solution	£133,280	22 March 2016
14 July 2016	LMcLay/LBedford	Replacement Radiotherapy Equipment 2016/17 – Wide Bore CT Scanner	£797,000	10 August 2016
14 July 2016	LMcLay/LBedford	Replacement Radiotherapy Equipment 2016/17 – Verify & Record System	£467,418	10 August 2016
15 September 2016	LMcLay/LBedford	NHS Scotland Recycled Savings Scheme – Roof Insulation projects	£399,010	21 September 2016
15 September 2016	LMcLay/LBedford	Domestic Hot Water Waste Heat Recovery System – Ninewells Hospital	£210,590	21 September 2016
9 December 2016	LMcLay/LBedford	National Shared Services – Annual Capital Equipment Funding 2016/17	£62,737	16 December 2016

* Approved in 2015/16, however expenditure falls within 2016/17

NHS TAYSIDE CAPITAL FORECAST 2016/17							Appendix 3
SUMMARY							
SOURCE OF FUNDS							
Allocation letter	15,162,166						
Anticipated allocations & adjustments	-3,231,676						
Capital Grants	466,166						
Total capital funding	12,396,656						
TOTAL PROJECT FORECAST							TOTAL EXPENDITURE SPLIT
	May 16 Full Year Base Budget	Budget Changes	Revised Full Year Budget	CRL Expenditure to 30/11/16	NAV Expenditure to 30/11/16	TOTAL Expenditure to 30/11/16	
EAMS (including infrastructure projects)							
Statutory Compliance & Backlog Maintenance	3,518,799	-788,907	2,729,892	709,058	39,109	748,167	
Ninewells Infrastructure Works Phase 1 (Polyclinic)	350,000	-150,000	200,000	67,126	0	67,126	
Critical Care Unit incl SHDU & ICU Phase 1	500,000	-450,000	50,000	0	0	0	
Theatre Compliance	300,000	-250,000	50,000	520	0	520	
	4,668,799	-1,638,907	3,029,892	776,704	39,109	815,813	
OTHER STATE OF THE ESTATE PROJECTS							
ARCHIE - Twin Paediatric Theatres	124,332	-74,332	50,000	0	0	0	
Macmillan - Phase 1 Inpatient Palliative Care Bedrooms	220,604	0	220,604	86,366	6,304	92,670	
Macmillan - Phase 2 Day Unit	399,891	0	399,891	0	8,926	8,926	
Macmillan - Dedicated Day Assessment Unit & Treatment Area	178,715	0	178,715	0	0	0	
Minor Projects	458,994	891,951	1,350,945	72,489	33,025	105,514	
	1,382,536	817,619	2,200,155	158,855	48,255	207,110	
HUB PROJECTS (including enabling works)							
Hub NHSSPS Enabling	448,592	0	448,592	133,934	0	133,934	
Tayside Community Care	17,018	0	17,018	0	0	0	
NHSS PSS Subordinated Debt	288,000	0	288,000	0	0	0	
NHSS PSS Equipping Services	34,300	0	34,300	10,246	0	10,246	
Bridge of Earn	0	0	0	0	0	0	
	787,910	0	787,910	144,180	0	144,180	
MEDICAL EQUIPMENT							
MEG Rolling Replacement Programme	2,000,000	132,079	2,132,079	1,415,860	0	1,415,860	
MEG Non Rolling Replacement Programme	1,150,000	0	1,150,000	603,899	0	603,899	
Other Medical Equipment - NON MEG	123,291	86,246	209,537	148,389	0	148,389	
	3,273,291	218,325	3,491,616	2,168,148	0	2,168,148	
NON-MEDICAL EQUIPMENT							
Non-Medical Equipment	1,630,730	28,996	1,659,726	379,212	0	379,212	
	1,630,730	28,996	1,659,726	379,212	0	379,212	
RADIOTHERAPY REPLACEMENT PROGRAMME							
DD2 Radiotherapy Linac	187,000	0	187,000	159,408	0	159,408	
DD5 Radiotherapy CT Scanner	797,000	-32,418	764,582	919	0	919	
DD9 Radiotherapy Record & Verify System	390,000	109,418	499,418	0	0	0	
PET / CT Scanner	2,350,000	-234,808	2,115,192	0	0	0	
DD3 Radiotherapy Linac	0	20,000	20,000	0	0	0	
	3,724,000	-137,808	3,586,192	160,327	0	160,327	
IM&T (including projects)							
IM&T Rolling Programme	650,000	0	650,000	221,409	183,026	404,435	
eHealth Investment Programme	307,000	471,000	778,000	0	48,336	48,336	
Other IM&T Projects	68,402	162,849	231,251	63,248	0	63,248	
	1,025,402	633,849	1,659,251	284,657	231,362	516,019	
OTHER FORMULA CAPITAL							
Project Management & Staff Costs	496,920	4,958	501,878	326,695	0	326,695	
Retraction funding including Aberfeldy	236,000	23,447	259,447	259,447	0	259,447	
	732,920	28,405	761,325	586,142	0	586,142	
CAPITAL GRANTS							
Capital Grants	716,289	-250,123	466,166	418,410	0	418,410	
	716,289	-250,123	466,166	418,410	0	418,410	
Total (including non-added value)	17,941,877	-299,644	17,642,233	5,076,635	318,726	5,395,361	
Added Value	12,227,338						
Non Added Value	2,677,736						
Capital Grants	466,166						
AME Impairment CY Estimate	2,270,992						
Total Forecast Gross Expenditure	17,642,233						
Less NBV of Disposals	-2,567,841						
Less Non Added Value	-1,000,000						
Less Other Non Added Value funding	-1,677,736						
FORECAST OUTTURN	12,396,655						
Total CRL Funding inc Capital Grants	12,396,656						
FORECAST OVER / (UNDER) SPEND	0						

Please note any items relating to Committee business are embargoed and should not be made public until after the meeting



FRC06/2017
Finance and Resources Committee
19 January 2017

CORPORATE FINANCIAL REPORT FOR PERIOD ENDED 30 NOVEMBER, 2016

1. PURPOSE

The purpose of this report is to advise the Committee of the financial position of NHS Tayside as at 30 November, 2016.

2. RECOMMENDATION

Committee members are requested to note the current position and support the actions being taken to contain spend.

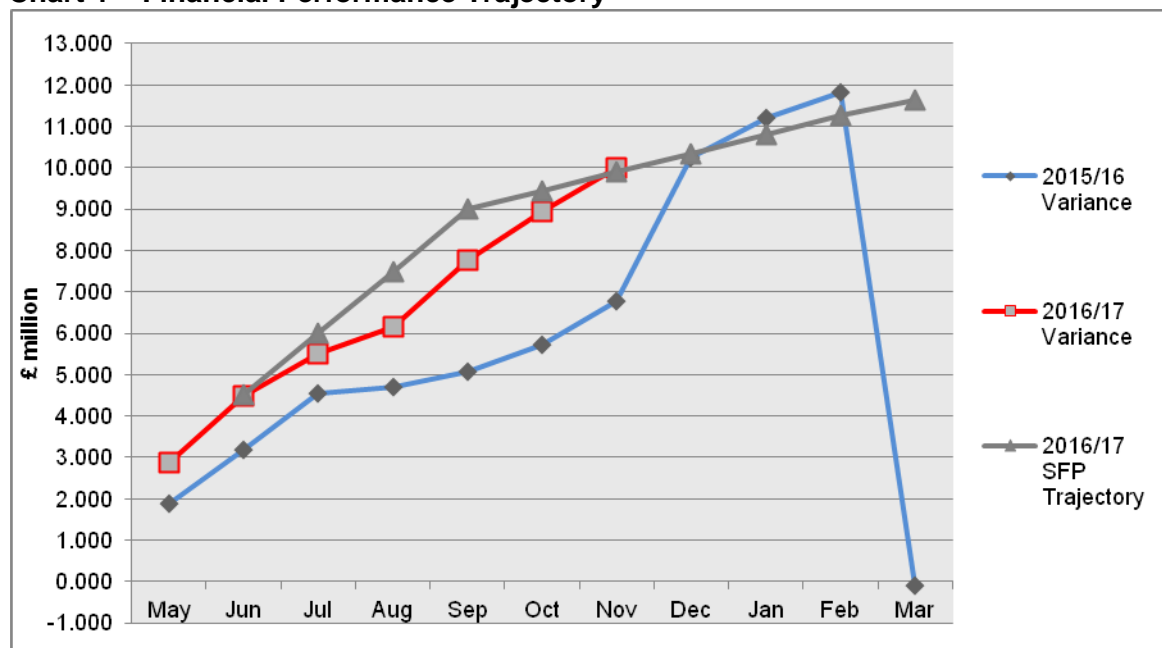
3. EXECUTIVE SUMMARY

3.1 Financial Performance for the period to 30 November, 2016

NHS Tayside is reporting an overspend of £9.981 million for the eight months to 30 November, 2016, (last month £8.943 million). The current position remains in line with the unbalanced 2016/17 Local Delivery Plan (LDP) trajectory submitted to Scottish Government Health & Social Care Directorate (SGHSCD) in May 2016.

A comparison of the current overspend with both the LDP trajectory and the previous year's position is depicted in Chart 1 below:

Chart 1 – Financial Performance Trajectory



Significant risks and challenges remain for 2016/17. An accelerated programme of efficiency measures is in place to step up the pace of savings delivery and mitigate the impact of emerging cost pressures. These measures were presented to the Tayside NHS Board meeting of 27 October, 2016.

The financial position is summarised in Table 1 on page 2.

Table 1 - Operating Cost for the period to 30 November, 2016

	Annual Plan	Plan to Date	Actual to Date	Over/ Under(-)
	£000s	£000s	£000s	£000s
Core Operational Unit				
Access Group	71,967	48,421	47,402	-1,019
Medicine Group	119,084	80,514	83,672	3,158
Specialist Services Group	69,626	46,605	47,846	1,241
Surgery and Theatres Group	88,872	60,224	62,690	2,466
Regional Mental Health Services	6,252	4,389	4,299	-90
Tayside Communities	12,850	8,386	8,428	42
Facilities & Operational Services	74,336	48,977	48,429	-548
OU Committed Earmarks	6,517	2,429	0	-2,429
Total Core Operational Unit	449,504	299,945	302,766	2,821
Integrated Joint Boards				
Angus	104,480	67,161	68,515	1,354
Dundee	154,473	100,243	102,784	2,541
Perth & Kinross	123,925	80,111	81,958	1,847
Total Integrated Joint Boards	382,878	247,515	253,257	5,742
Board/OU Corporate				
Area Wide Corporate Services	46,058	27,722	27,435	-287
Operational Unit Corporate Services	12,126	11,008	10,711	-297
Other Healthcare Services	21,824	14,666	15,704	1,038
Income	-17,251	-11,222	-11,148	74
Income from Other Boards & NES ACT	-62,814	-41,885	-42,216	-331
Depreciation	21,045	14,361	14,361	0
Profit (-)/Loss on disposal of Assets	-2,500	-114	-114	0
Board Committed Earmarks	2,337	-3,221	0	3,221
Board Reserves	4,300	2,000	0	-2,000
Total Board Corporate	25,125	13,315	14,733	1,418
Net Operating Cost for NHS Tayside	857,507	560,775	570,756	9,981

3.2 Key Issues to Note

- The results to November recognise a full eight months of the £11.65 million gap identified within the unbalanced LDP submission to SGHSCD. This totals £7.767 million, with £3.879 million recognised in the IJBs and the balance of £3.888 million identified in the mainstream accounts.
- The Tayside NHS Board meeting of 27 October, 2016, approved the non recurring release of the £3.0 million Board Contingency on a proportionate basis to recognise the range of cost pressures evident across the system. The sum released to date totals £2.0 million.
- Results reflect the reprofiling of savings to match the further actions being taken forward by the Board in the final four months of the year. The focus of these actions are within the Workforce and Prescribing spend areas principally, however all workstream areas and individual Groups and budget managers need to consider what can be controlled in the final months of the year that can contribute further.
- Current year cash savings requirements (CRES) are reflected in the financial position. Progress against the workstream programme is reported to the Transformation Programme Board. At the end of the eight month period, efficiency savings delivery is £3.764 million behind trajectory.
- The three Integrated Joint Boards (IJB) proposals on efficiency savings were considered by each of the governing Boards in June 2016.
- The IJBs have intimated their intention to invoke the Risk Sharing Agreement, particularly in respect of the devolved GP Prescribing budget and the risk around delivery.

3.3 Subjective Spend Analysis

The analysis of the overspend at 30 November, 2016, of £9.981 million by subjective heading is provided in Table 2 below.

Table 2 – Subjective Analysis for the period ended 30 November, 2016

	Annual Plan	Plan to Date	Actual to Date	Over/ Under(-)
	£000s	£000s	£000s	£000s
Pay	518,354	349,832	351,732	1,900
Prescribing	136,741	91,528	96,060	4,532
Other Non Pay	169,731	101,886	103,708	1,822
FHS- Unified & Non Discretionary	115,151	75,629	75,358	-271
Resource Transfer & Voluntary Sector	21,386	14,110	14,100	-10
Other Healthcare Services	24,909	16,473	17,146	673
Depreciation & Profit/Loss on Asset Disposal	18,545	14,247	14,247	0
Income	-147,361	-100,784	-101,595	-811
Service efficiencies yet to be identified	-11,851	-3,354	0	3,354
Committed earmarks	7,602	-792	0	792
Reserves	4,300	2,000	0	-2,000
Total	857,507	560,775	570,756	9,981

The three elements of Pay, Prescribing and Other Non-Pay are considered in more detail below.

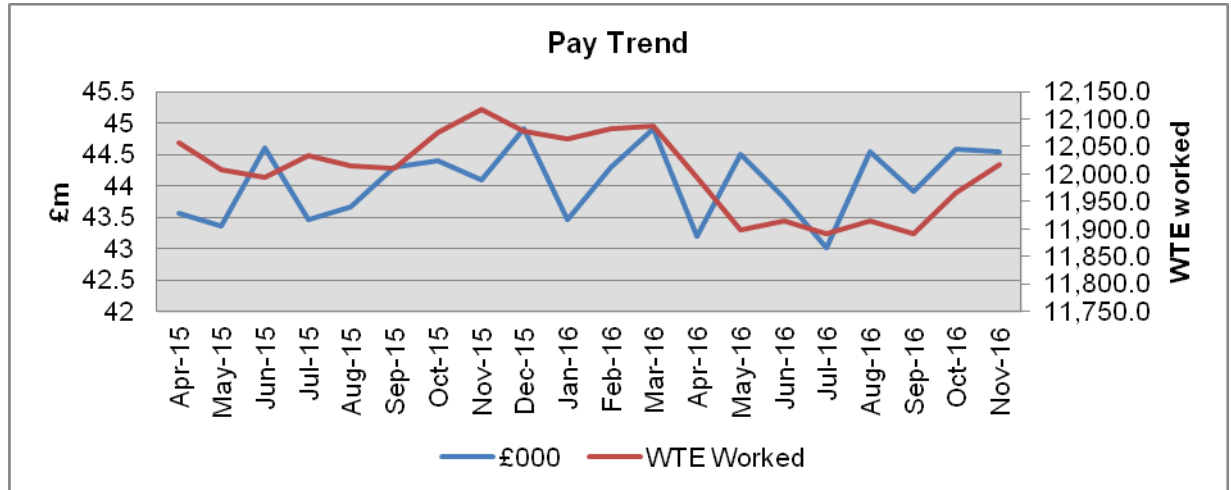
3.4 Pay Costs and Workforce

The analysis by job family is presented in Table 3 below:-

Table 3 – Pay Costs by Job Family

Pay	Annual Plan	Plan to Date	Actual to Date	Over/ Under(-)
	£000s	£000s	£000s	£000s
Medical & Dental	126,444	85,191	85,902	711
Nursing	202,710	138,470	141,957	3,487
Health Science Services	21,626	14,082	13,852	-230
Allied Health Professionals	35,743	24,085	23,724	-361
Other Therapeutic	19,177	12,699	12,349	-350
Medical & Dental Support	5,336	3,899	3,683	-216
Administrative Services	63,818	42,529	40,931	-1,598
Senior Managers	5,926	3,948	3,434	-514
Support Services	37,317	24,791	24,782	-9
Personal and Social Care	1,559	1,066	1,118	52
Vacancy Factor	-1,302	-928	0	928
Total	518,354	349,832	351,732	1,900

A number of pay issues were dealt with through the legacy aspect of the NHS Tayside Financial Framework 2016/17.

Chart 2 - Monthly Pay Cost Trend April 2015 – November 2016**Table 4 – Monthly Profile**

Staff Group	£m			WTE Worked		
	Apr-Sep	Oct-16	Nov-16	Apr-Sep	Oct-16	Nov-16
Medical & Dental	63.71	10.73	10.79	1,174.4	1,196.1	1,196.7
Nursing & Midwifery	106.35	17.87	18.13	5,298.8	5,326.4	5,367.5
Healthcare Sciences	10.18	1.74	1.77	485.8	497.6	501.2
Allied Health Professionals	17.82	2.98	2.96	857.6	861.0	866.5
Other Therapeutic	9.23	1.58	1.56	401.9	407.6	406.3
Medical & Dental Support	2.82	0.48	0.48	170.4	172.5	175.4
Admin & Clerical	30.66	5.1	5.14	1,986.6	1,968.5	1,972.2
Senior Managers	2.66	0.43	0.43	72.7	69.9	69.9
Support Services	18.46	3.54	3.14	1,432.5	1,431.0	1,428.2
Personal and Social Care	0.84	0.14	0.14	33.4	32.2	31.4
Total	262.73	44.59	44.54	11,914.1	11,962.7	12,015.3

Table 5 – Supplementary Costs

Supplementary Costs	Cumulative April – November		
	2015/16	2016/17	Inc/(Dec)
	£000s	£000s	£000s
Excess Part Time Hours	2,366	2,140	(226)
Overtime	2,116	2,225	109
Bank	3,126	3,561	435
Agency Costs	6,428	6,465	37
Total	14,036	14,391	355

Supplementary Costs in graphical format are provided at Appendix 1 of the report.

Over 60% of the Board's resources are consumed by workforce costs.

Whole Time Equivalent (wte) worked has fallen by 87 wte since March 2016, a further reduction from the figure of 135 wte reported the previous month. This is due principally to the appointment of Newly Qualified Practitioners within Nursing, but also reflects increases in other job families, most notably Allied Health Professions.

Nursing & Midwifery (-49 wte) and Admin & Clerical/Senior Managers (-64 wte) continue to be the main contributors to the decrease since March. This lower level of employed staffing has contributed to a reduction of approximately £3.2 million in the Board's profile of spend over the first eight months in comparison with the same period last year.

The engagement of close to 200 Newly Qualified Practitioners, and their targeted deployment to areas of clinical risk, was intended to mitigate agency costs and reduce the level of requests for bank cover. The combined cost of nursing agency and bank

cover for the month of November was down by £324k (34%) from the previous month, to its lowest level in the last 12 months.

A range of actions are in progress to ensure the effective deployment of the resource thereby minimising supplementary and agency costs. Appropriate systems are in place to ensure this occurs.

Non compliant rotas for Training Grade Medical staff add £0.6 million to the financial position to date. A further two rotas have monitored non-compliant, with another at high risk of doing so. The Operational Unit Medical Director has established a group involving relevant clinicians and managers to address the ongoing issue of rota compliance

A level of winter surge beds have remained within the system since the start of the financial year due to capacity and flow issues. This has added £0.6 million to the position.

Expenditure on supplementary costs (excess part time costs, overtime, bank and agency) to 30 November totals £14.391 million, representing an increase of £355k (2.5%) from the same period last financial year.

Nursing agency costs are £3.0 million for the period to date, down by £0.6 million (17%) from last financial year, but still reflecting an average of close to 42 wte engaged at the premium agency rate over the eight months. For the month of November, this figure reduced to 25 wte.

Medical agency costs, also at £3.0 million, are up by 39% on the previous year. This is predominantly within 'hard to fill' specialty areas.

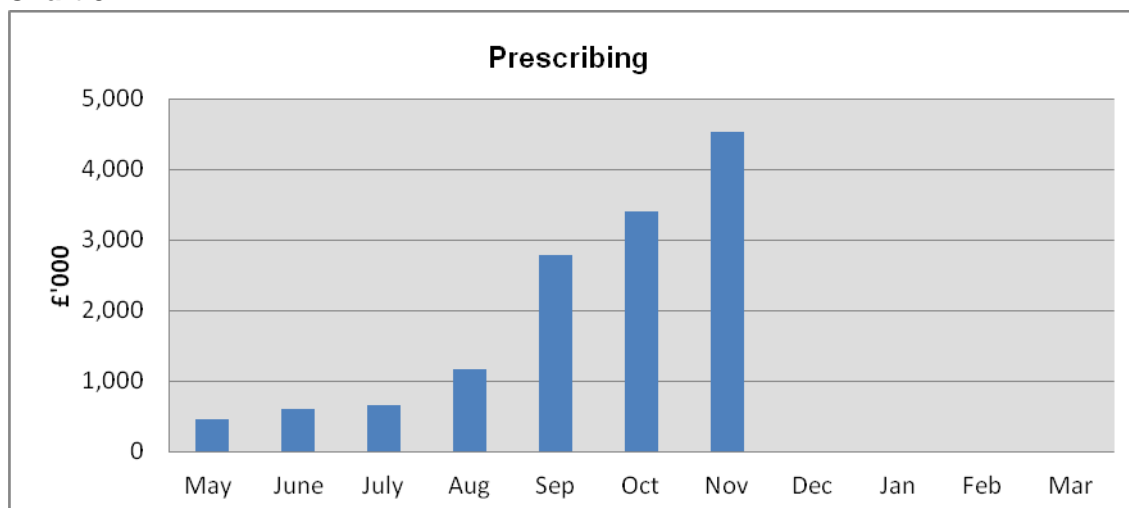
eRostering continues to be rolled out across the organisation which, together with the Safecare system, will significantly enhance the Board's ability to provide timely, robust information to ensure the efficient deployment of the workforce resource. A range of metrics are being adopted that will provide an increased level of scrutiny with the intention of placing improved controls on the cost base.

At the same time, a proposal to implement standardised nursing shift patterns is also being worked through in partnership with staff side representatives.

3.5 Prescribing

Table 6 – Prescribing Costs

	Annual Plan	Plan to Date	Actual to Date	Over/ Under(-)
	£000s	£000s	£000s	£000s
FHS-Angus IJB	20,818	13,930	15,726	1,796
FHS-Dundee IJB	33,196	22,220	23,777	1,557
FHS Perth & Kinross IJB	26,128	17,480	18,790	1,310
Hospital & Community	56,599	37,898	37,767	(131)
Total	136,741	91,528	96,060	4,532

Chart 3

The FHS Prescribing overspend of £4.663 million reflects growth in items (£967k), an increase in price (£1,227k), and a shortfall in delivery of efficiency savings targets.

The unbalanced LDP submission to SGHSCD in May 2016 recognised that £2.0 million of the FHS Prescribing efficiency savings target was unlikely to be delivered in the current year.

Against a revised target of £2.5 million, the current efficiency programme identifies initiatives to the value of £1.3 million for 2016/17.

All parties continue to work collaboratively to ensure that existing programmes are delivered, and that new areas for scrutiny and action are investigated. A number of accelerated initiatives have been implemented.

The Board must not lose sight of the raw statistic that, in comparison with the national spend pattern, NHS Tayside remains an outlier.

Table 7 – FHS Prescribing – Apr to Sep 2016 v Apr to Sep 2015

	Cost/Wtd Patient		
	2016/17	2015/16	% Growth
Angus IJB	£110.01	£103.76	6.03%
Dundee IJB	£104.39	£100.61	3.76%
Perth & Kinross IJB	£104.69	£98.26	6.55%
Tayside	£107.50	£102.18	5.20%
Scotland	£98.37	£94.46	4.14%

NHS Tayside's cost per weighted patient has increased by 5.2%, compared with a Scotland-wide increase of 4.1% for the same period. The gap to the Scottish average has increased further to 9.3% (last year 8.2%). The cost of this variation is close to £7.0 million per annum.

Recent collaboration with both Ayrshire & Arran and Fife Health Boards has reinforced the message around further savings potential. A range of actions are being actively progressed that will see a change to current spend patterns over the course of the remaining months of this year.

Hospital & Community medicine spend is contained within resources available. The current underspend assists the overall prescribing position but, with underlying expenditure patterns showing a sustained level of growth, this is unlikely to continue.

The switch to biosimilar medicines is progressing well in Tayside - 93% biosimilar switch from infliximab (Scottish average 59%); 27% switch to biosimilar from etanercept (Scottish average 16%).

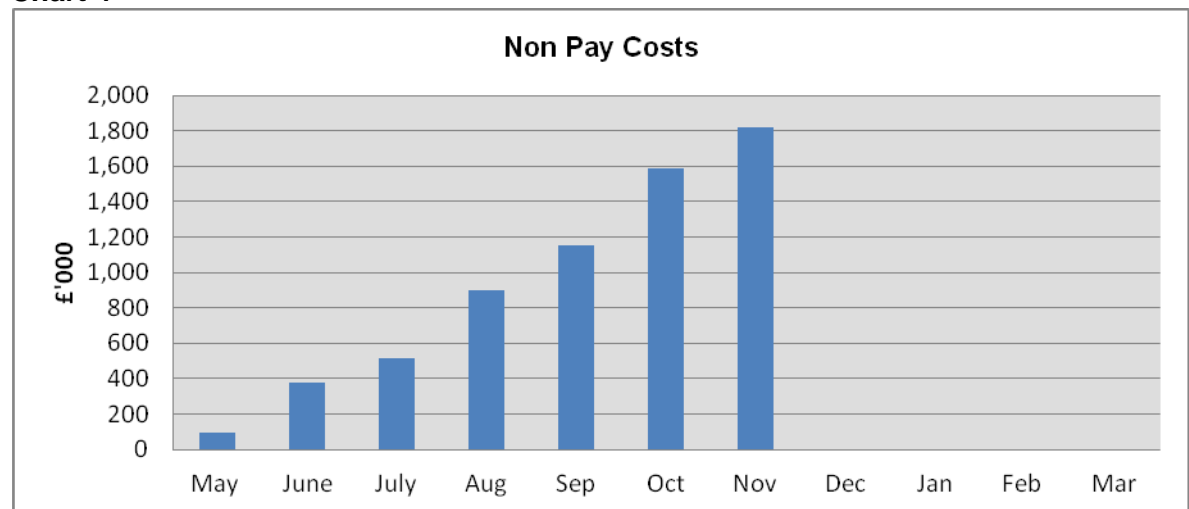
The level of SGHSCD funding allocated to Tayside through the New Medicines Fund is anticipated to be lower than the planning assumption included within NHS Tayside's Financial Framework 2016/17, which was based on national advice at the time. The risk is assessed as close to £1.5 million.

3.6 Non Pay Costs

Table 8 – Non Pay Costs

Non Pay	Annual Plan	Plan to Date	Actual to Date	Over/ Under(-)
	£000s	£000s	£000s	£000s
Clinical Supplies	57,341	38,651	40,527	1,876
Energy Costs	10,614	6,365	6,217	(148)
Other Supplies & Services	101,776	56,870	56,964	94
Total	169,731	101,886	103,708	1,822

Chart 4



Demand pressures continue to impact on the level of clinical supplies costs. Examples include diagnostic consumables, an increase in acute medical admissions, and rising referrals for cardiac investigation.

The energy position reflects benefits from the national pricing scheme.

The Workstream Programme relating to Procurement ensures that optimal products are procured at the most economically advantageous price. The focus of the Facilities and Estates workstream will also derive benefit as each of the individual initiatives gains traction.

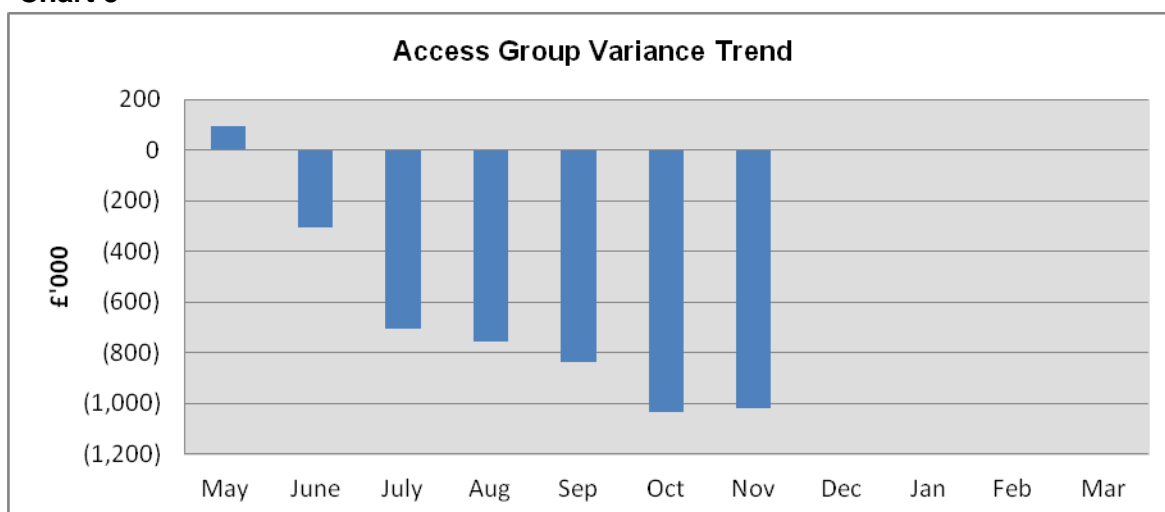
3.7 Group Summary

Access Group

Table 9 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Access Management Team	0.495	0.330	0.317	-0.013
Diagnostics	39.723	26.840	26.742	-0.098
H.A.I.	1.126	0.756	0.736	-0.020
Hosted Services	10.718	7.189	7.108	-0.081
Dental	8.652	5.773	5.123	-0.650
Pharmacy	11.253	7.532	7.377	-0.156
Total	71.967	48.421	47.402	-1.019

Chart 5



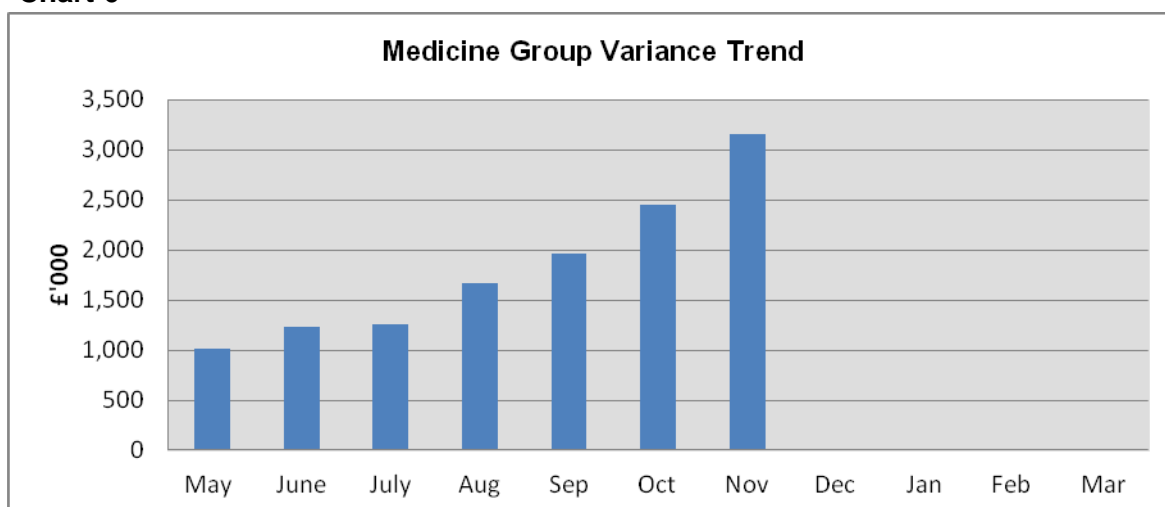
- The position within Access is supported through staff turnover and vacancies.
- Within the position the costs associated with maintaining waiting times during the MRI scanner replacement have been managed.
- Similarly, a new Advanced Nurse Practitioner model within Stracathro Regional Treatment Centre is being managed within existing funding.
- The iFit medical records tracking system has been implemented, where reduced staffing levels have offset the initial procurement costs and savings have now been delivered. The staffing model will now deliver recurring savings as anticipated.

Medicine Group

Table 10 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Planned Care	40.268	27.783	30.142	2.359
Urgent Care	31.005	20.803	21.872	1.069
Women & Children Services	47.543	31.765	31.522	-0.243
Medicine Other	0.268	0.164	0.136	-0.028
Total	119.084	80.514	83.672	3.158

Chart 6



- Since April the service has continued to staff the acute surge beds across the medicine floor, and is reporting an overspend of £0.6 million at the end of November.

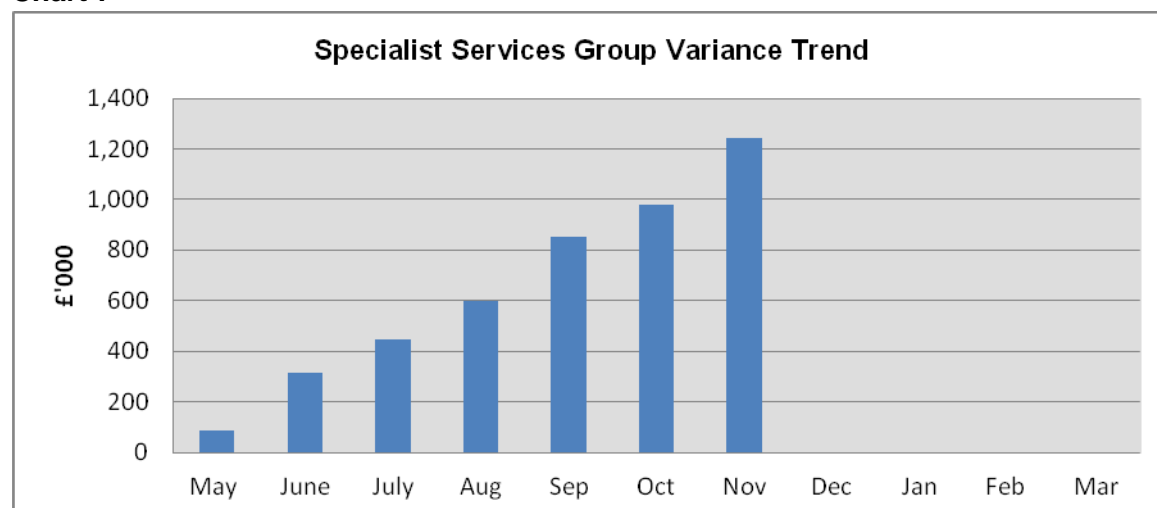
- Absence levels overall within the Group for the year to date are identified as 4.87%, although inevitably a small number of individual areas are reporting considerably higher levels. Higher absence, together with vacancies, continues to drive a level of supplementary and agency costs. Agency costs show an increase of £105k in comparison with the same period last year and remain significant at close to £2.0 million for the eight-month period. This equates to an average of 31 wte.
- Costs were incurred for a previously breached medical training grade rota. Whilst compliant, the additional costs were maintained until the changeover in August. The additional costs incurred total £0.2 million.
- eRostering has been rolled out across 19 wards with further roll out in the forthcoming months. This will facilitate the provision of more robust data to ensure the effective deployment of the workforce resource.
- Prescribing opportunities have been implemented through the use of biosimilars and continue to contain spend.
- Non pay costs within the Acute Medical Unit are up by £71k to date, reflecting increased patient numbers.
- Cardiac Services has seen a 20% increase in patient referrals from 2011 to 2015 resulting in an increase in the cath lab consumable spend of £146k to date.

Specialist Services

Table 11 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Specialist Services	45.526	30.302	31.072	0.770
Oncology, Haematology & Renal	23.567	15.947	16.414	0.467
Specialist Services Other	0.533	0.355	0.360	0.005
Total	69.626	46.605	47.846	1.241

Chart 7



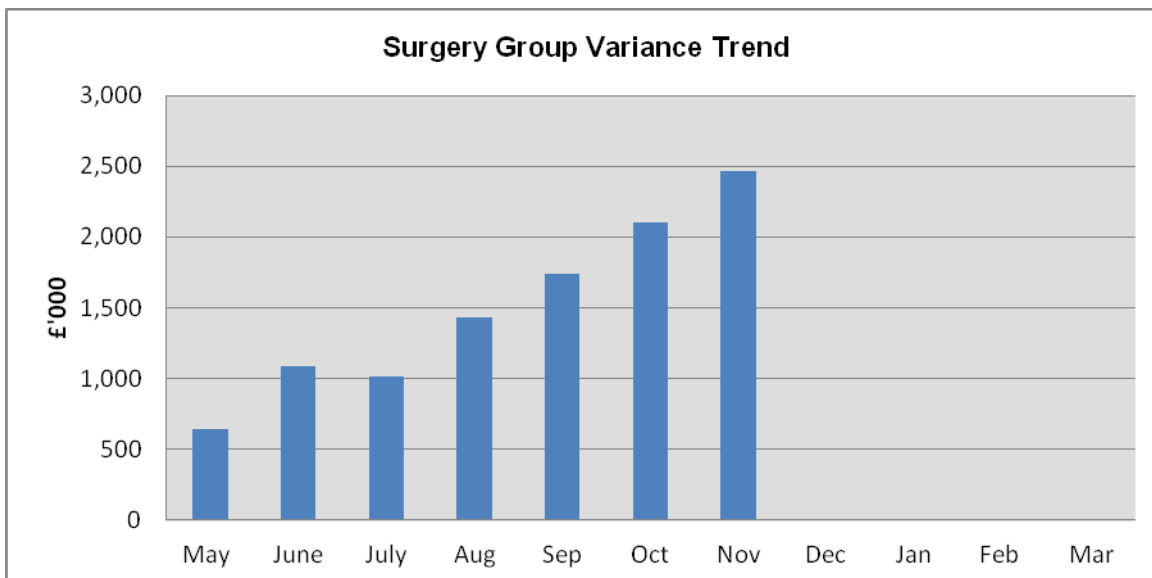
- A proleptic appointment within Ophthalmology contributes to the financial position of the Group.
- The impact of posts previously supported through other funding mechanisms continues to impact.
- Specialist Services wards have now all been rolled out onto the eRostering system.
- Supplementary costs continue at a relatively low level for the Group which, at £526k to date, is £149k below the previous year level.
- Increased patient numbers, particularly within Oncology and Neurology, are adding to prescribing costs.
- The impact of new drug regimes can be significant within this Group and continues to be closely monitored.

Surgery

Table 12 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
General Surgery	28.974	19.522	20.700	1.178
Orthopaedics	21.906	14.736	14.529	-0.207
Theatres and Critical Care	37.325	25.541	27.218	1.676
Surgery Other	0.667	0.425	0.243	-0.181
Total	88.872	60.224	62.690	2.466

Chart 8

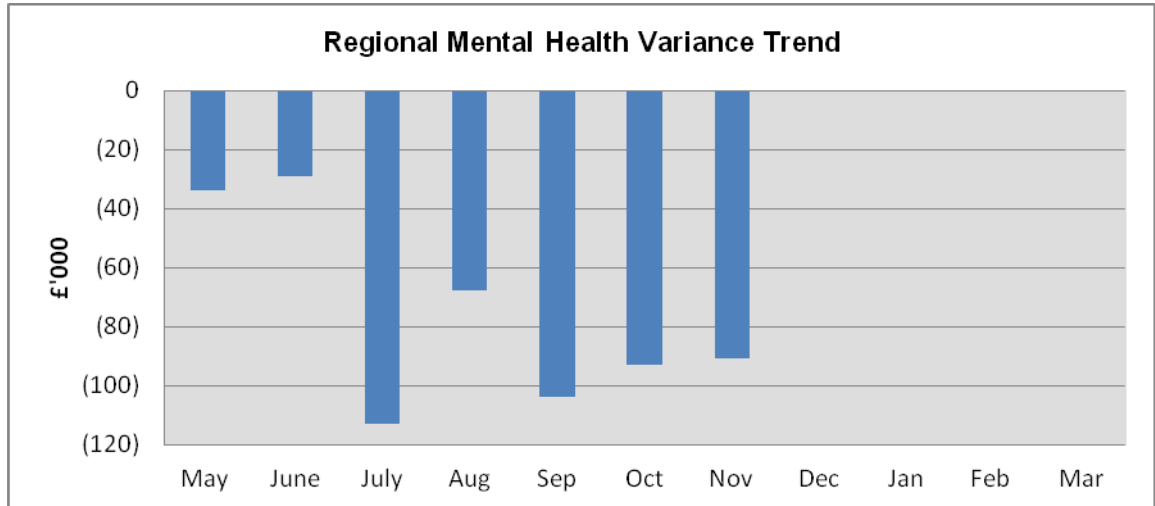


- Non compliant medical training grade rotas contribute to the position shown. Approximately £292k additional cost has been incurred to date.
- Nursing vacancies and absence levels have led to significant supplementary costs. The recent intake of Newly Qualified Practitioners has reduced nursing agency costs in November.
- Supplementary costs are close to £2.7 million, however, this is a £281k reduction from the previous year level.
- All Orthopaedic and General Surgery wards have been rolled out onto the eRostering system, together with the four Critical Care units.
- Winter surge beds have contributed £99k to the costs of the Group, with additional beds re-opened in the month of October.
- A review of the Orthopaedic wards has resulted in redesign, which is currently in the process of implementation.
- Prescribing costs at present are contained within the budgetary limits with potential for cost reductions through the elimination of waste and increased efficiency across the wards.

Regional Mental Health

Table 13 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Forensic Services	5.253	3.506	3.185	-0.320
Other Services	1.169	0.990	1.113	0.123
Centrally Managed Budget	-0.171	-0.107	0.000	0.107
Total	6.252	4.389	4.299	-0.091

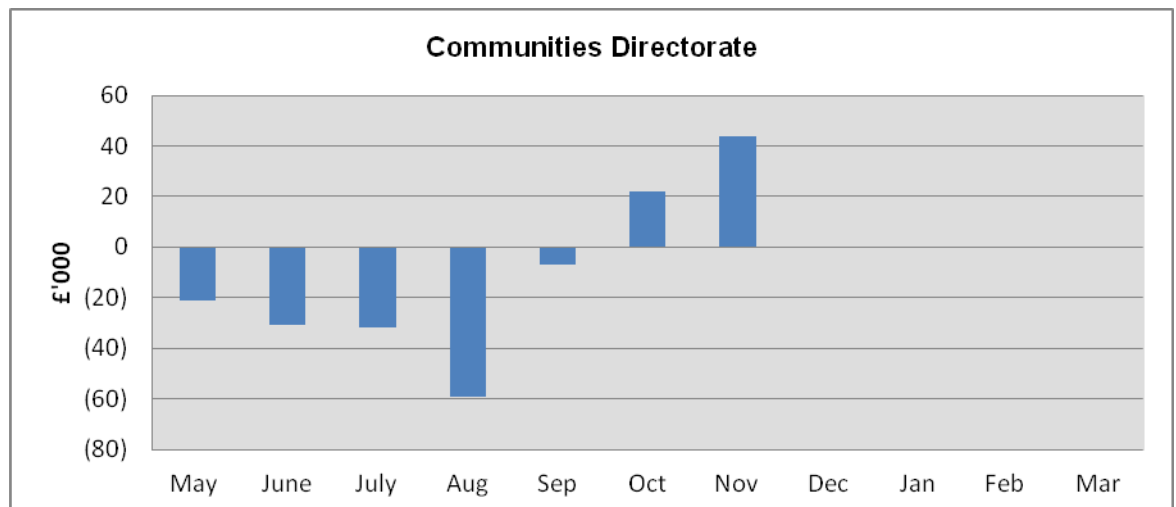
Chart 9

- Agency cover totalling £411k has been incurred in the eight-month period, principally in relation to training grade medical staff and the challenges that have been highlighted in levels of staffing. The first quarter incurred 60% of these costs.
- Supplementary costs (excluding Agency) are relatively small for this group at £265k with £191k incurred in relation to overtime. The premium impact of overtime equates to £64k.
- Forensic Medium Secure unit continues to benefit from income received in respect of several patients being treated from areas outwith the consortium, however this is deemed non-recurring income.
- Medical Training Grades continues to incur additional costs as a result of a non compliant rota.

Tayside Communities

Table 14 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Children & Young People	11.922	8.625	8.481	-0.143
Primary Care	0.017	-0.006	-0.051	-0.045
Primary & Community Reserves	0.911	-0.233	0.000	0.233
Total	12.850	8.386	8.430	0.044

Chart 10

- Supplementary costs are minimal for this area.
- Vaccine costs remain within the identified financial budgetary limit.

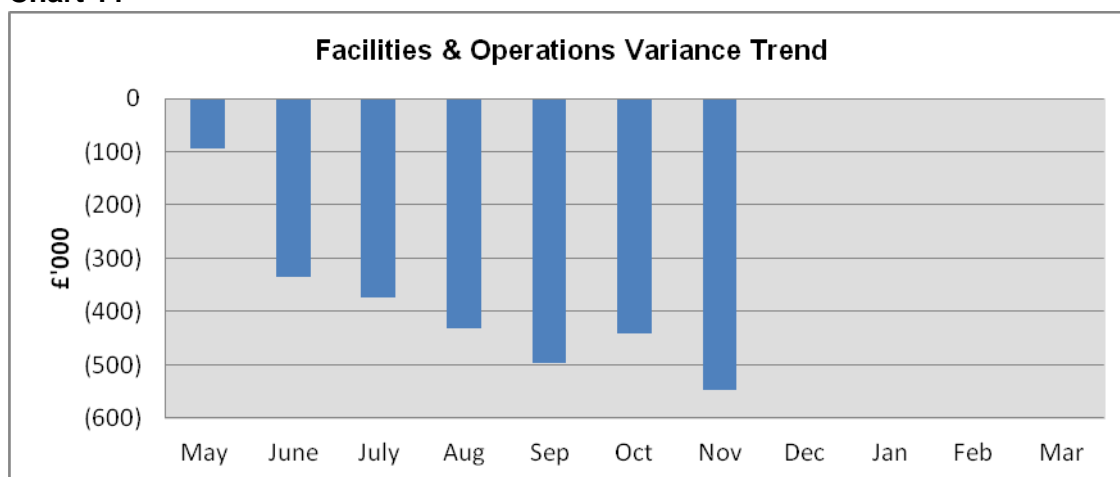
- Child and Family Services are underspending due to difficulty in recruiting trained Health Visitors, which has led to the temporary covering of a large element of the savings target on a non-recurring basis.

Facilities & Operations

Table 15 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Property	40.060	26.304	25.673	-0.631
Site Support Services	29.295	19.514	19.530	0.016
Procurement	1.196	0.788	0.761	-0.028
Production Unit	2.403	1.655	1.728	0.072
Tayside Pharmaceuticals	-0.157	-0.287	-0.306	-0.019
General Management	1.540	1.003	1.044	0.041
Total	74.336	48.977	48.429	-0.548

Chart 11



- Energy price negotiations through the National Procurement Framework have seen a significant reduction in the unit price for gas. This equates to approximately a 30% reduction.
- Property services has commissioned an external consultant to review waste and variation within utility charges across Tayside, with an indication that clawback will be obtained of c£0.5 million, together with a small recurring benefit.
- Central Legal Office costs continue to increase, reflecting the level of activity across the principal areas of contact with the centralised function.
- Agency costs have virtually been eliminated from this Group.
- The premium impact of overtime equates to £148k.

Integrated Joint Boards (IJBs)

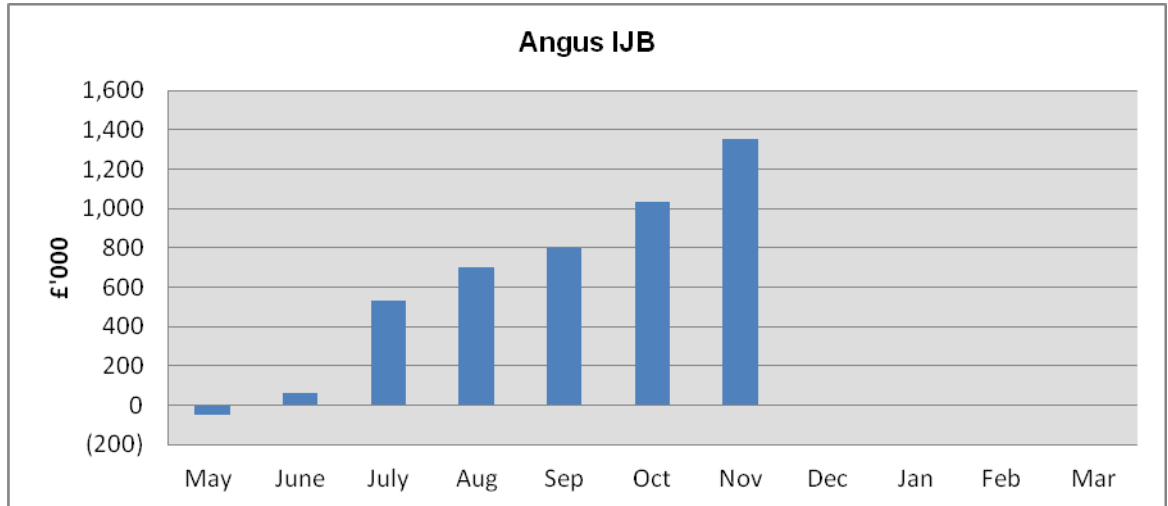
The positions identified for the three IJBs reflect the cross charging for services presently hosted within each of the bodies. A standard split is in place across each of the three bodies. This sees a sharing of any reported over/underspend for each Hosted function.

Angus IJB

Table 16 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Core Revenue - Pay & Supplies	50.038	30.986	30.608	-0.378
Core Revenue - FHS Prescribing	20.818	13.930	15.726	1.796
Core Revenue - Hosted Services	5.745	3.944	3.931	-0.013
General Medical Services	16.419	10.646	10.622	-0.024
FHS Cash Ltd & Non Cash Ltd	11.460	7.655	7.628	-0.027

Total	104.480	67.161	68.515	1.354
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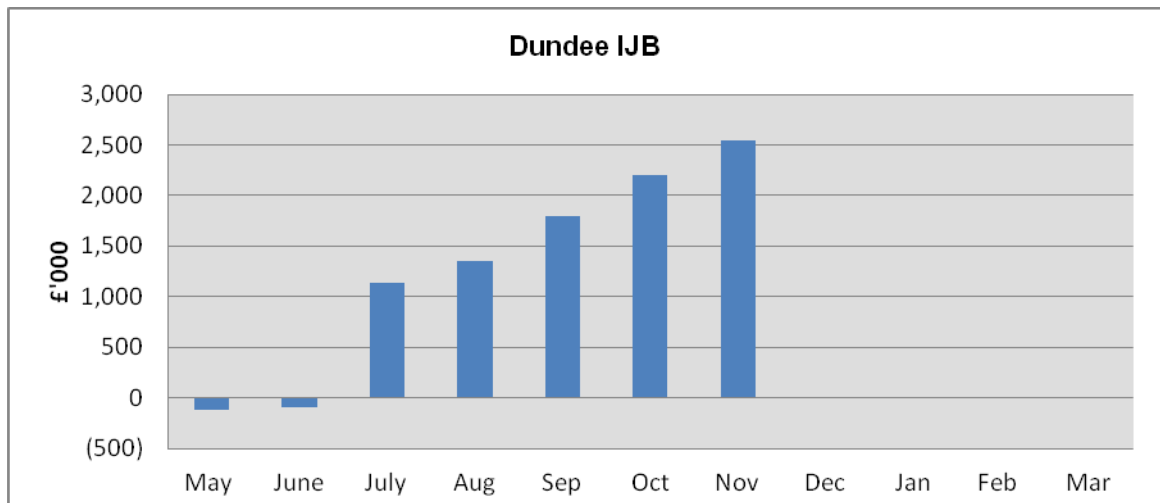
Chart 12

- Angus IJB considered the devolved budget and range of proposed savings measures and work programmes at its meeting on 29 June, 2016.
- A risk around the delivery of the devolved GP Prescribing Budget has been reported.
- A Prescribing Management Group (PMG) has been established at a Tayside level comprising clinical, financial and managerial input from Clinical Groups and IJBs, and supported by corporate Pharmacy and Finance colleagues. The PMG will be supported by prescribing/medicines forums in each of the partnerships/secondary care. Delivery of actions will be supported by a Prescribing Support network.
- Risks are also identified in relation to the Forensic Medical Service with particular regard to medical staffing.

Dundee IJB

Table 17 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Core Revenue - Pay & Supplies	71.790	45.531	45.736	0.205
Core Revenue - FHS Prescribing	33.196	22.220	23.777	1.557
Core Revenue - Hosted Services	4.692	3.084	3.949	0.865
General Medical Services	24.629	15.969	15.933	-0.036
FHS Cash Ltd & Non Cash Ltd	20.166	13.439	13.389	-0.050
Total	154.473	100.243	102.784	2.541

Chart 13

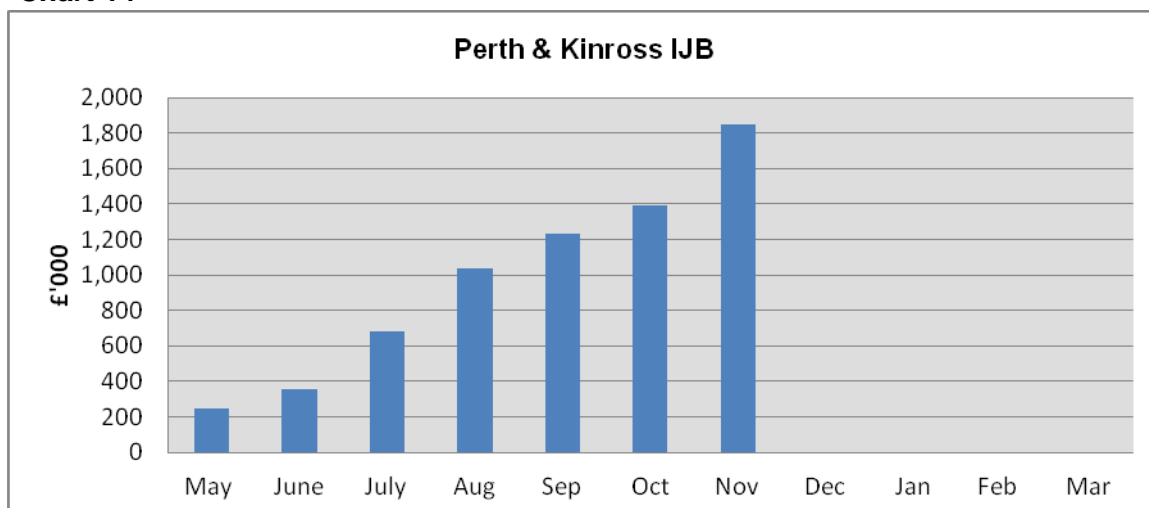
- Dundee IJB considered the devolved budget and range of proposed savings measures and work programmes at its meeting on 28 June, 2016.
- A risk around the delivery of the devolved GP Prescribing Budget has been reported with the stated intention of invoking the risk sharing agreement.
- The due diligence and transfer of resources in for the Medicine for the Elderly budgets for nursing and admin has been completed. The resource in relation to medical staffing has not been finalised.
- High supplementary staff costs, particularly in Royal Victoria Hospitals wards, continue to be monitored, with work ongoing to address this, including service review and redesign.

Perth & Kinross IJB

Table 18 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Core Revenue - Pay & Supplies	72.659	46.310	47.761	1.451
Core Revenue - FHS Prescribing	26.128	17.480	18.790	1.310
Core Revenue - Hosted Services	-10.437	-7.028	-7.880	-0.852
General Medical Services	22.103	14.331	14.299	-0.032
FHS Cash Ltd & Non Cash Ltd	13.472	9.018	8.988	-0.030
Total	123.925	80.111	81.958	1.847

Chart 14



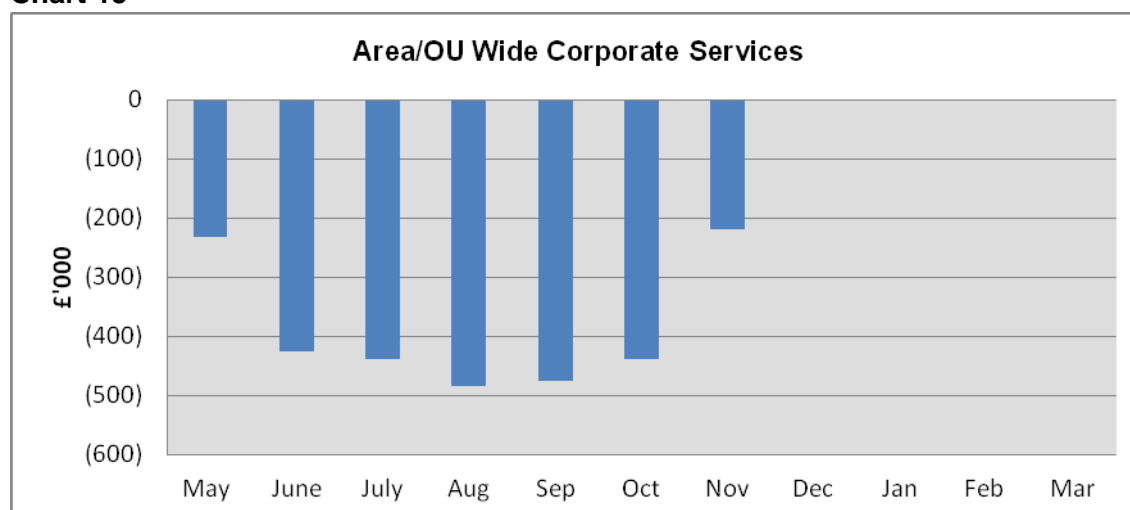
- Perth & Kinross IJB considered the devolved budget and the work undertaken by the Chief Finance Officer and wider partnership team to develop a robust financial recovery plan.
- In a similar vein to the other IJBs, noted the risk around the delivery of the devolved GP Prescribing budget.
- In addition, the IJB noted the significant financial risk which remains to the use of supplementary staffing across a number of directly delegated services and the progress being made to manage this risk in 2016/17 and future years.
- High locum spend in both General Adult Psychiatry and Learning Disability continues recognising recruitment challenges. This is not expected to be resolved in the short term.

Area/OU Wide Corporate Services

Table 19 – Operating Costs for the period to 30 November, 2016

Service	Annual Budget £m	Budget to 30.11.16 £m	Actual to 30.11.16 £m	Variance £m
Public Health/Health Promotion	5.343	3.398	3.346	-0.052
Drug and Alcohol Teams	1.662	1.169	1.169	0.000
Medical Education	0.265	0.177	0.171	-0.006
Finance	8.233	5.500	5.323	-0.177
eHealth	14.192	10.515	10.976	0.461
Human Resources	5.419	3.645	3.621	-0.024
Pharmacy	0.329	0.194	0.198	0.004
Board Corporate	5.704	3.520	3.368	-0.152
Corporate Earmarks	2.242	-1.585	-1.925	-0.340
Corporate Medical & Nursing	5.559	3.822	3.543	-0.279
Other Corporate	6.567	7.186	7.168	-0.018
North of Scotland Planning Group	2.669	1.189	1.553	0.364
Total	58.184	38.730	38.511	-0.219

Chart 15



- WTE Worked has fallen by 18 wte since the start of the financial year.

3.8 Efficiency Savings

In submitting an unbalanced LDP to SGHSCD at the end of May 2016, cognisance was given to the in year delivery of what were regarded as high risk initiatives. The risk recognised both the ability to deliver in the anticipated timescale and the ability to deliver on the monthly anticipated financial efficiency.

Whilst the core workstream programme was initially considered on a NHS Tayside basis, it now recognises the delegation of resources to the IJBs who, in considering the mechanisms to deliver on the overall efficiency devolved, were free to consider any actions that contained spend patterns. The ability to participate in the workstream programme is, however, not excluded and is indeed welcomed.

The current position against the workstream programme is depicted below, together with the position of the IJBs in order to provide a NHS Tayside perspective.

Table 20 – Efficiency Savings

Workstream/Initiative	Annual Plan	Revised 2016/17 Plan LDP Submission	Plan to Nov (excl IJB)	Achieved to Nov	Unachieved Savings to Nov
	£'000	£'000	£'000	£'000	£'000
Service Redesign	2,000	1,300	0	0	0
Facilities & Estates	2,000	2,000	1,168	900	268
Better Buying & Procurement	1,750	1,750	1,079	967	112
Workforce	17,000	14,900	7,055	6,173	882
Realistic Medicine	10,050	7,250	2,067	1,788	279
Operational Efficiencies	1,000	1,000	450	637	-187
Repatriation	1,500	1,500	750	0	750
Alcohol & Drugs	600	300	200	0	200
Corporate	12,000	12,250	8,150	8,932	-782
National Initiatives	10,500	0			
Asset Disposal Proceeds		4,500	114	114	0
Total Workstreams	58,400	46,750	21,033	19,511	1,522
			Plan to Oct IJB	Achieved to Oct	Unachieved Savings to Oct
Integrated Joint Boards			5,002	2,760	2,242
Total Efficiencies	58,400	46,750	26,035	22,271	3,764
Shortfall Against Original Plan Per LDP Submission		11,650			

A shortfall of £3.764 million is identified against the planned efficiency target to date, with notable variances from plan within Rostering, FHS Prescribing, and Repatriation.

The current programme is forecast to deliver the full £46.75 million identified through the unbalanced LDP, albeit a significant element of risk remains. It is estimated that £23.3 million (50%) of this will be delivered on a recurring basis. Table 21 below summarises the forecast position.

Table 21 - Forecast Efficiency Savings Delivery 2016/17

Workstream/Initiative	Recurring	Non Recurring	Total 2016/17
	£'000	£'000	£'000
Service Redesign	0	0	0
Facilities & Estates	1,400	500	1,900
Better Buying & Procurement	1,600	0	1,600
Workforce	11,050	4,600	15,650
Realistic Medicine	4,150	0	4,150
Operational Efficiencies	700	800	1,500
Repatriation	300		300
Alcohol & Drugs	0	200	200
Corporate	0	13,650	13,650
National Initiatives	0	0	0
Asset Disposal Proceeds	0	2,500	2,500
Total Workstreams	19,200	22,250	41,450
Integrated Joint Boards	4,100	1,200	5,300
Total Efficiencies	23,300	23,450	46,750

The figures include a range of accelerated initiatives within Workforce, Realistic Medicine, Operational Efficiencies, and Corporate. The Board considered the programme in respect of Nursing & Midwifery Staffing and Medicines Management at its meeting on 1 December, 2016.

The effective deployment of staff and management of time out remain instrumental in driving the efficiencies identified within the Workforce and Care Assurance programme,

with data from both the eRostering and Safecare systems providing the impetus and the robust challenge to inform actions that will secure future efficiencies.

A Prescribing Management Group (PMG) is operational at a Tayside level comprising clinical, financial and managerial input from Clinical Groups and IJBs, and supported by corporate Pharmacy and Finance colleagues. The PMG is also supported by prescribing/medicines forums within each of the Partnerships and Secondary Care. Delivery of actions will be supported by a Prescribing Support Network. Recent collaboration with both Ayrshire & Arran and Fife Health Boards will also be extended.

A range of further accelerated initiatives are presently being considered/initiated that will see a further reduction in the patterns of spend experienced in the first half of the year. The intention of these initiatives is to ensure delivery of the efficiency savings target in full by year end.

The Repatriation Programme has robust systems for governance and the review of patient referrals, including those referred for private sector complex care packages. The repatriation of patients will deliver a net cost reduction in year, while delivering high quality care locally at lower cost. The challenge for this workstream in relation to the achievement of efficiency targets is the increase in demand, set in the context of an over-riding principle that patients receive high-quality care in the most appropriate setting.

A range of further accelerated initiatives are presently being considered/initiated that will see a further reduction in the patterns of spend experienced in the first half of the year. The intention of these initiatives is to ensure delivery of the efficiency savings target in full by year end.

The impact of initiatives implemented is not solely on 2016/17. The Financial Framework set out a target of 40% of efficiency savings to be delivered on a recurring basis. The identified recurring savings total of £23.3 million from Table 21 represents 40% of the overall efficiency target of £58.4 million, so current performance is in line with planning assumptions.

The progress of the workstreams is monitored through the Transformation Programme Board.

3.9 Board Committed Earmarks

During the course of any financial year, the Board receives a number of SGHSCD financial allocations which are in addition to the baseline revenue allocation confirmed at the start of the year.

However, there is normally an unavoidable timing difference between the receipt of an SGHSCD allocation and expenditure being incurred, due to the necessary inter-agency consultation and the governance approvals process.

This means that allocations received in 2016/17 may not be expended until the following financial year. This slippage on committed earmarks, also referred to as deferred expenditure, is planned for through the annual budgeting process. The annual budget therefore includes two specific elements:-

- i. A deferred expenditure target, which is a planned level of slippage on committed earmarks received during the course of the year or on allocations remaining from previous years - the target for 2016/17 is £23.5 million, and
- ii. A level of funding to meet, or effectively re-instate funding for, deferred expenditure carried forward from a previous year - funding provided for 2016/17 to meet 2015/16 deferred expenditure is £22.5 million.

Both of these elements are considered in the main through management of Board reserves and allocations.

In closing 2015/16, deferred spend was £3.2 million greater than planned due to late notification of slippage. This creates a financial pressure in 2016/17 that is managed through both a review of deferred spend brought forward and board reserves. The full amount has been identified.

In relation to the deferred spend target of £23.5 million for 2016/17, the main risk to delivery of this target remains the re-routing of central partnership funding through IJBs to Local Authorities. These funds would previously have been hosted by NHS Tayside, with inherent delays in the use of funds contributing towards the deferred spend target. Essentially, the Board has lost a degree of flexibility in the management of funds, as a number of high-value allocations are passing straight through to IJBs.

Chief Finance Officers are engaged in discussion to manage the position in the current year. Steps are also being taken to manage Board reserves and earmarks in a robust fashion to meet the target, without compromising the use of funds for intended purposes.

At this stage the level of risk against the deferred spend target is assessed at £2.0 million.

3.10 Forecast Outturn

Tayside NHS Board considered the Forecast Outturn at its meeting on 27 October, 2016. The focus of the organisation remains on delivering a position that minimises the shortfall on resources at year end, with the outer limit reflecting the unbalanced LDP submitted in May to SGHSCD. In recognising this, the Board has responded through the development of a range of accelerated efficiency proposals. Assessments on the Forecast Outturn at an individual Group/Service Area level inform the overall corporate assessment, recognising the current spend patterns and those initiatives that are presently in place.

3.11 Board Contingency

The financial plan approved by the Board provided a total contingency for 2016/17 of £4.3 million. Of this resource, £1.3 million is set aside to respond to environmental issues, leaving a general contingency of £3.0 million.

At this stage of the year, a £2.0 million proportionate share of the general contingency has been released to offset a range of cost pressures, including the cost of surge beds remaining open; the additional costs of "hard to recruit to" medical posts, and non compliant medical rotas. This reflects the agreement of Tayside NHS Board at its meeting on 27 October, 2016.

3.12 Reconciliation to Approved Financial Plan

A reconciliation of anticipated resources per the approved financial plan to the updated position at 30 November, 2016, is included in Table 21. The variation on anticipated allocations received to date is entirely related to ring fenced earmarks.

Table 21 – Reconciliation of Total Resources as at 30 November, 2016

	Core RRL	Non Core RRL	Non Discretionary	Total Resources
	£'000	£'000	£'000	£'000
Approved Financial Plan	777,421	31,930	42,642	851,993
Variations on anticipated allocations	4,115			4,115
Revision to Non-discretionary				0
Revision to Non Core		1,399		1,399
Total Resources at 30 November, 2016	781,536	33,329	42,642	857,507

3.13 Cash Requirement

The cash requirement, which is one of the statutory targets the Board is required to meet, is the financing requirement to fund the cash consequences of the ongoing operations

and net capital investment. SGHSCD has not yet set the cash requirement target for NHS Boards.

4. MEASURES FOR IMPROVEMENT

Efficiency improvements are reported in paragraph 3.8. Other measures are noted in the risk assessment attached at Appendix 2, which focuses on Year 1 of the Financial Framework.

5. RESOURCE IMPLICATIONS

Financial

Financial implications are advised throughout this report.

Workforce

Workforce implications are managed at both a strategic and operational level, consistent with the Board's plans.

6. DELEGATION LIMIT

Not applicable.

7. IMPLICATIONS FOR HEALTH

As ever, there is a requirement to balance service demand with resource availability.

8. TIMETABLE FOR IMPLEMENTATION AND LEAD OFFICER

SGHSCD financial monitoring returns for the period to 30 November, 2016, were submitted to SGHSCD on 19 December, 2016.

The lead officer is the Chief Executive in her role as Accountable Officer, with support from Directors, and specifically the Director of Finance.

9. IMPACT ASSESSMENT & INFORMING, ENGAGING & CONSULTING

Board and Integrated Joint Board reports and returns have been used in the compilation of this report. Wider engagement opportunities have been initiated with the clinical fraternity and senior management groups on the Board's financial framework and associated challenges and opportunities.

10. EQUALITY & DIVERSITY IMPACT ASSESSMENT

The equality and diversity impact is considered as part of each business case.

11. PATIENT EXPERIENCE

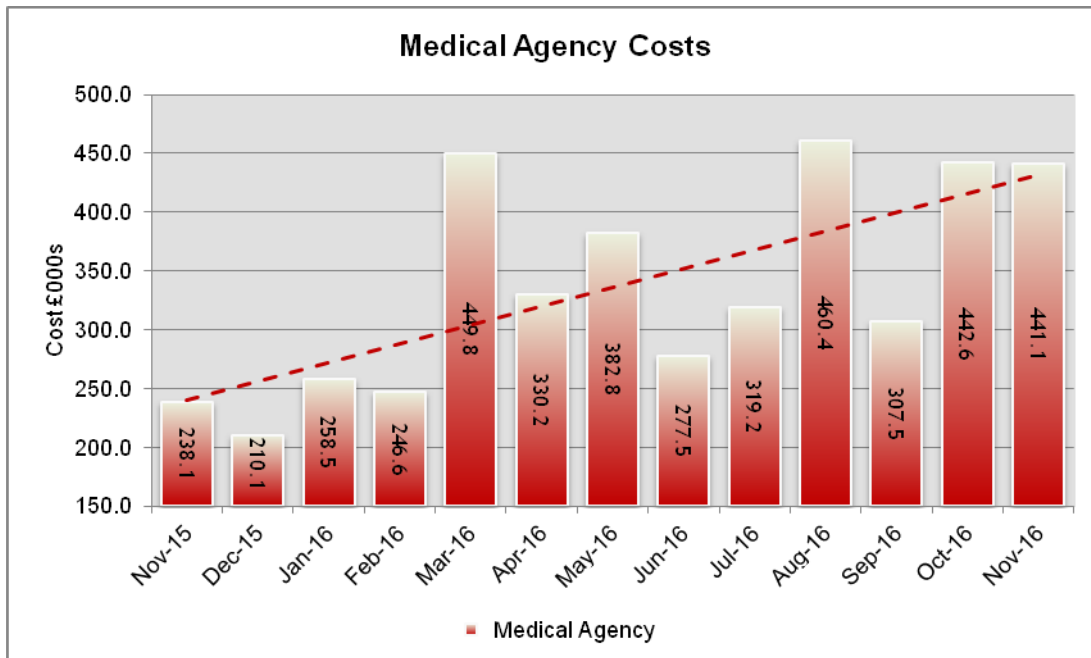
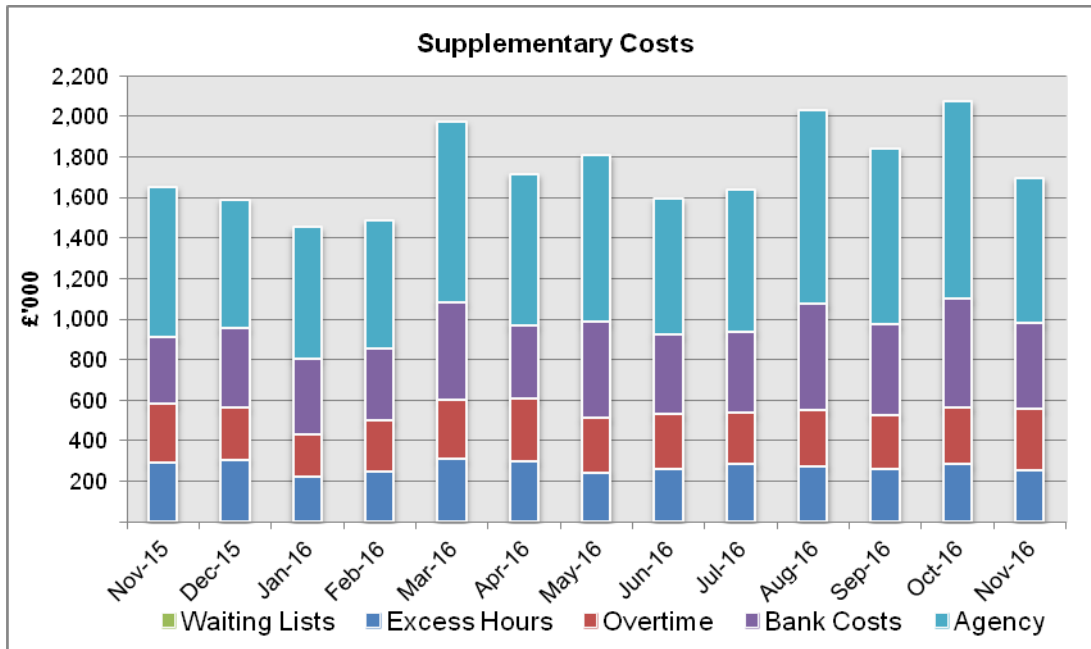
Contributes to the delivery of care and services across a range of environments in NHS Tayside. As part of the engagement programme highlighted above, a wider dialogue with both patients staff and public will be initiated.

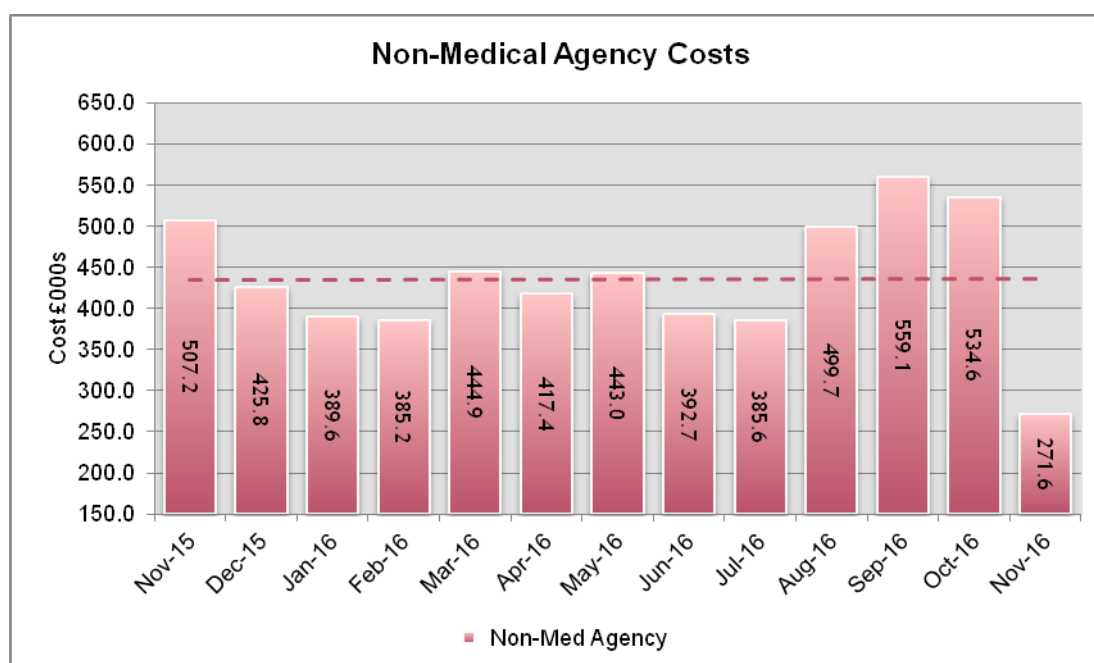
Stuart Lyall
Head of Finance

Lindsay Bedford
Director of Finance

Lesley McLay
Chief Executive

January 2017





RISK ASSESSMENT 2016/17

Appendix 2

Risks – Revenue	Risk Assessment		Risk Management/Comment
	Likelihood	Impact	
Cost reduction target of £46.75m (net of LDP deficit) for 2016/17 not achieved in full.	High	Up to £5m	Strategic Transformation Programme Board (STPB) established to provide a governance and reporting framework for monitoring of the workstream programme and wider cost reduction plans. Accelerated initiatives being considered/adopted/implemented
Recurring savings achievement falls short of financial plan assumptions.	High	Up to £4.0m	Current Strategic Financial Plan (SFP) assumes 40% recurring savings achievement in 2016/17.
Medicines cost and volume increases higher than planned.	High	Up to £3.0m	SFP provides for an uplift of £6.0m for FHS Prescribing; £2.7m for Secondary Care. Efficiency Programme supported through the Realistic Medicine Workstream. Availability of £4.6m New Medicines Fund from SGHSCD.
Activity growth, patient acuity levels, or service pressures greater than anticipated.	High	Up to £5.0m	Position subject to ongoing review, with implementation of revised efficiency plans where necessary.
Reliance on supplementary staffing continues at current levels.	High	Up to £2.0m	Initiatives to reduce premium rate staffing costs initiated through the Workforce & Care Assurance Workstream. Real-time RAG status reporting developed to ensure effective deployment of overall Nursing resource. Centralised Rostering Bureau. eRostering roll-out.
Delayed Discharges remain within the hospital system, thereby inhibiting bed re-profiling and patient flow, and impacting on TTG targets through cancellation of elective activity.	High	Up to £2.0m	£11m Social Care and Delayed Discharge funding allocated to IJBs.
Profit on disposal of assets – the timing and amount of asset disposal proceeds is unpredictable.	High	Up to £2.0m	Framework for delivery supported through workstream programme.
Enhancements During Leave – backdated payments may exceed the amount accrued through 2015/16 accounts.	Medium	Up to £0.5m	Ongoing monitoring and review.
SGHSCD anticipated funding allocations may be less than anticipated through financial plans.	High	Up to £1.5m	Potential exposure around New Medicines Fund
Environmental control risk (Mental Health) – cost of property upgrades exceeds contingency.	High	Up to £1.0m	Ongoing monitoring and review.

Funding sources assumed within the 2016/17 efficiency plan not available (Non DEL, NPDO refinancing).	High	Up to £4.0m	DEL Funding confirmed through SGHSCD allocation, and is in line with planning assumptions. Other risks remain.
Costs incurred following approval of new medicines nationally are not contained within the overall prescribing uplift.	High	Up to £1.5m	Position kept under review by the Medicines Management Group following SMC approval of drugs.
The source of planned carry forward and deferred expenditure at March 2017 (£22.5m) uncertain at this stage.	High	Up to £2.0m	Re-routing of funds through IJBs presents risk.
Inability to mitigate costs in line with reductions in anticipated central funding allocations, including Outcomes Framework and Alcohol & Drugs funding.	Medium	c£0.5m	Implications recognised within SFP. Current and future commitments subject to review.
Costs for healthcare provided through other NHS Boards higher than planned.	Medium	Up to £0.75m	Additional £0.9m funding allocated through SFP in 2016/17. Patient activity trends closely monitored.
Cost of planned developments higher than anticipated.	Medium	Up to £0.5m	Slippage in implementation often results in a non-recurring saving.
Price inflation may be higher than the planned level of 1.5%.	Medium	Up to £0.2m	The allowance of 1.5% is consistent with provisions made by other NHS Boards.
Income from other Boards reduces as a result of planned service reconfiguration.	Low	c£0.5m	Early engagement with partner Health Boards to understand implications of service moves.

Archived Risks

Repayment of financial brokerage due from 2015/16 not made.	High	Not quantified	Amount of brokerage from 2015/16 and related profile of repayments to be agreed with SGHSCD Director of Finance.
Loss of income from Special Boards (NSS, NES, NSD).	Medium	Up to £0.5m	Projects funded from this income will require review.
Cost of meeting National Performance Targets exceeds available funding.	High	Up to £2.0m	Profile agreed with Access Support Team.
Pay award settlements higher than anticipated.	Low	Up to £0.5m	Pay Awards for AfCstaff and Medical/Dental paid.
Higher than anticipated numbers of staff remain in the pension scheme following automatic re-enrolment.	Low	Up to £0.5m	No significant impact.
Equal Pay claims exceed anticipated amount.	Low	Up to £0.1m	Accrual recognised within 2015/16 accounts.
Costs associated with Healthcare Infection Standards greater than planned.	Low	£0.2m	Position monitored.

Please note any items relating to Committee business are embargoed and should not be made public until after the meeting



FRC01/2017
Finance and Resources Committee
19 January 2017

REPORTING REQUIREMENTS CODE OF CORPORATE GOVERNANCE

1. PURPOSE OF THE REPORT

The purpose of this report is to advise the Committee of the exercise of delegated authority and of waiver of competitive tendering.

2. RECOMMENDATIONS

The Committee is asked to note the content of the report.

3. EXECUTIVE SUMMARY

In accordance with the Standing Financial Instructions the following is reported to the Committee:-

- 3.1 Exercise of delegated authority by the Chief Executive/Director of Acute Services acting together with the Director of Finance/Associate Director of Finance – Financial Planning & Operational Services for tenders in excess of £150,000 (CoCG Reservation of Powers and Delegation of Authority, Sections 2.2.4, 2.4.4):-

Appendix 1 Reference/Project Description	Value £ (excl. VAT)
N/A	N/A

- 3.2 Waiver of competitive tendering (CoCG Standing Financial Instructions, Section 13.11):-

Appendix 2 Reference/Project Description	Reason for waiver of tendering	Value £ (excl. VAT)
2016/17-12	13.10.2 & 13.10.4 – see attached appendix	£69,244.80
2016/17-13	13.10.4 – see attached appendix	£54,845.00

- 3.3 In accepting a tender, which is not the lowest tender, received, it is mandatory that a detailed explanation for accepting the tender must be clearly recorded in the tender register. This must include an explicit detail of why this is the most advantageous tender for NHS Tayside (CoCG Reservation of Powers and Delegation of Authority, Sections 2.2.4, 2.4.4)

Appendix 3 Reference/Project Description	Value of Contract Awarded	Value of Lowest Tender
N/A	N/A	N/A

4. MEASURES FOR IMPROVEMENT

There are no identified measures of improvement arising as a direct consequence of this report.

5. RESOURCE IMPLICATIONS

Financial

The financial values are noted in section 3 above and in the relevant appendices.

Workforce

Not applicable.

6. DELEGATION LEVEL

The levels of delegated authority are set out in the NHS Tayside Code of Corporate Governance.

7. RISK ASSESSMENT

There are no risks identified arising from this report.

8. IMPLICATIONS FOR HEALTH

There are no direct implications for health arising from this report.

9. TIMETABLE FOR IMPLEMENTATION AND LEAD OFFICER

The Lead Officer is the Director of Finance.

10. IMPACT ASSESSMENT AND INFORMING, ENGAGING AND CONSULTING

No impact assessment required.

11. EQUALITY AND DIVERSITY IMPACT ASSESSMENT

There are no equality and diversity issues arising from this report.

12. PATIENT EXPERIENCE

Contributes to the delivery of care and services across a range of environments in NHS Tayside.

Lindsay Bedford
Director of Finance

January 2016

SINGLE TENDER APPROVAL

EQUIPMENT: Philips Healthcare Avalon FM30 Intrapartum Foetal Monitors x 6

SUPPLIER: Cardiac Services

COST (exc VAT): £69,244.80

As per Standing Financial Instructions, Section 13, 13.10.2 and 13.10.4, officers to whom powers have been delegated by the Chief Executive may waive formal tendering procedures where specialised expertise is required and available from only one source. There is a clear benefit to be gained from maintaining continuity with an earlier project. However, in such cases the benefits of such continuity must outweigh any potential financial advantage to be gained by competitive tendering.

I hereby seek approval to proceed with a single tender for the above.

Supporting Information:

We currently have a Phillips telemetry system in labour suite so are keen to have one manufacturer from the aspect of purchasing sundries, repairs, servicing etc. To ensure compatibility we require to purchase Philips Intrapartum Foetal Monitors from Cardiac Services.

Following a sourcing exercise in conjunction with the Procurement Team it has been confirmed there are no other suppliers of the required equipment.

C Goodman

General Manager

4/11/16

Verified by:

S McNiven

pp **Michael Cambridge**

Associate Head of Procurement

8/11/16

We are content to authorise a single tender.

L Wiggan

Chief Operating Officer

Date 10/11/16

Lindsay Bedford

Director of Finance

Date 10/11/16

SINGLE TENDER APPROVAL

EQUIPMENT: Electrical Infrastructure Ninewells Hospital**SUPPLIER:** ARUP Structural Design Engineers**COST £54,845 (excl. VAT)**

As per Standing Financial Instructions, Section 13, 13.10.4, officers to whom powers have been delegated by the Chief Executive may waive formal tendering procedures where there is a clear benefit to be gained from maintaining continuity with an earlier project. However, in such cases the benefits of such continuity must outweigh any potential financial advantage to be gained by competitive tendering.

I hereby seek approval to proceed with a single tender for the above.

Supporting Information:

ARUP Structural Design Engineers have been working with NHS Tayside and our Term Commission Design Team to develop feasibility design options for the Electrical Infrastructure Phase 1 planned as part of the Polyclinic Block electrical infrastructure at Ninewells Hospital.

NHS Tayside now wish to progress the preferred option to detail design stage including submission for Building Warrant and Planning Permission.

The Structural Consultant will develop the current preferred option to include Professional structural design services for creation of a plantroom and generator housing, including civil design of external works and drainage associated with the works.

There is clear benefit to be gained from continuing with ARUPS services given their involvement in earlier feasibility options.

ARUP have proposed a lump sum fee in the sum of £54,845 based on 1.275% of the construction cost, which is a discounted rate, taking account of knowledge gained in earlier feasibility options.

We seek approval to continue with ARUPs appointment.

The appointment of new consultants would involve replicating design calculations and ground investigation surveys from earlier feasibility options.

M Anderson

Mark Anderson :
Head of Property NHS Tayside

Verified by:

M Cambridge

Michael Cambridge
Associate Head of Procurement 2/12/16

We are content to authorise a single tender.

L Wiggan
Chief Operating Officer
Date 5/12/16

Lindsay Bedford
Director of Finance
Date 2/12/16

Please note any items relating to Committee business are embargoed and should not be made public until after the meeting



FRC07/2017
Finance and Resources Committee
17 January 2017

ASSURANCE REPORT ON STRATEGIC FINANCIAL PLAN RISK

1. STRATEGIC RISK

The Board Assurance Framework Strategic Risk Profile and individual risk reports from DATIX aims to identify the Strategic Risks that could impact on the delivery of NHS Tayside's objectives. The risk to which this report relates is the Strategic Financial Plan. This risk recognises that failure to deliver the Strategic Financial Plan would place the delivery of national and local plans in jeopardy and would create the risk of breaching statutory financial obligations of the Board.

2. CURRENT PERFORMANCE

Recent and current performance against this risk is highlighted in the table below.

Datix Ref	Risk Title	Lead Director	Inherent Risk Exposure	May 2016	Aug 2016	Nov 2016	Jan 2017
36	Strategic Financial Plan	Director of Finance	25 (5x5) Very High	25 (5x5) Very High	25 (5x5) Very High	25 (5x5) Very High	25 (5x5) Very High

The rationale for the current score reflects that NHS Tayside is a Board that has an operating service model that extends beyond its budgeted financial allocation in terms of site reconfiguration, employed workforce resources, operational and facility maintenance costs. Benchmarking data from a wide a variety of sources consistently identifies that, in comparison with specific Boards or in general across Scotland, our spend patterns are in excess of the level of resource we receive. Service redesign and transformation is being implemented that does not just redistribute existing spend, but also reduces the level, recognising the Board's overriding priority remains the commitment to the provision of safe and effective clinical services for people in our care.

The Board submitted an unbalanced Local Delivery Plan to Scottish Government Health & Social Care Directorate (SGHSCD) at the end of May 2016.

A range of Operational Risks support the Strategic Risk and are outlined in the table on page 2, together with the current assessment:-

Risk Title	Consequence	Likelihood	Rating	Risk Level
Cost reduction target of £46.75m (net of LDP deficit) for 2016/17 not achieved in full.	Major	Possible	12 (4x3)	High
Recurring savings achievement falls short of financial plan assumptions	Major	Possible	16 (4x3)	High
Medicines cost and volume increases higher than planned	Major	Almost certain	20 (4x5)	High
Activity growth, patient acuity levels or service pressures greater than anticipated	Major	Almost certain	20 (4x5)	High
Reliance on supplementary staffing continues at current levels	Major	Likely	16 (4x4)	High
Delayed discharges remain within the hospital system, thereby inhibiting bed reprofiling and patient flow, and impacting on TTG targets through cancellation of elective activity	Major	Almost certain	20 (4x5)	High
Cost of meeting National Performance targets exceeds available funding	Moderate	Possible	9 (3x3)	Medium
Asset receipts – The timing and amount of asset disposal receipts is unpredictable	Major	Possible	12 (4x3)	Medium
Enhancements During Leave – backdated payments may exceed the amount accrued through 2015-16 accounts	Moderate	Likely	12 (3x4)	Medium
SGHSCD anticipated funding allocations may be less than anticipated through financial plans	Major	Almost Certain	20 (4x5)	High
Environmental control risk (Mental Health) – cost of property upgrades exceeds contingency	Major	Possible	12 (4x3)	High
Funding sources assumed within the 2016/17 efficiency plan not available	Major	Possible	12 (4x3)	High
Costs incurred following approval of new medicines nationally are not contained within the overall prescribing uplift	Major	Likely	16 (4x4)	High
The source of planned carry forward and deferred expenditure at March 2017 (£22.5m) uncertain at this stage	Major	Possible	12 (4x3)	Medium
Inability to mitigate costs in line with reductions in anticipated central funding allocations, including Outcomes Framework and Alcohol & Drugs funding	Moderate	Possible	9 (3x3)	Medium
Costs for healthcare provided through other NHS Boards higher than planned.	Major	Possible	12 (4x3)	Medium
Cost of planned developments higher than anticipated.	Moderate	Unlikely	6 (3x2)	Medium
Price inflation may be higher than the planned level of 1.5%.	Moderate	Unlikely	6 (3x2)	Medium
Income from other Boards reduces as a result of planned service reconfiguration.	Moderate	Rare	3 (3x1)	Low
Pay award settlements higher than anticipated	Moderate	Rare	3 (3x1)	Low

3. ASSURANCE

The current controls in place to manage this risk are set out in the attached DATIX report. It is clear the range of actions in place, but principally reflect the programme that NHS Tayside is committed to so that the cost profile of the organisation is constrained and radically reprofiled in order that it moves in the medium term to a sustainable financially balanced position.

The figurehead of this approach is the Transformation Programme with its developing governance and reporting model. Whilst initially the individual workstreams will focus on waste, efficiency and productivity measures in driving costs down, the vision and direction of the clinical strategies will seek to optimise the use of resources whilst delivering safe and effective clinical services.

A recent welcome approach is the joint collaboration of all Boards and Scottish Government through the medium of the Chief Executives group to identify nationally led initiatives that will contribute towards all Boards efficiency targets. Updates are provided through the national Chief Executives and Directors of Finance meetings.

Whilst a level of traction was gained in constraining spend patterns in the final quarter of last financial year, that pace requires to continue and accelerate in 2016/17. To a significant extent this pattern has been maintained but now requires other elements of the identified programme to gain momentum in addition to identifying other options for consideration.

The availability of concise, robust and timely information, both financial and non financial will be a prerequisite to informing all levels of the organisation of the progress being made whilst also recognising where targets are not being delivered, the remedial action or additional initiatives to be identified.

The necessary investment in both time and resource has been identified in order to maintain the momentum on each of the individual workstreams.

4. CONCLUSION

Given the financial performance against available resources in recent years, the level of risk identified against delivery of the Financial Framework understandably remains at Very High. This is reflected in the unbalanced LDP submitted to SGHSCD. The traction over the medium term on the individual workstream initiatives, together with the continued momentum seen in the latter part of last financial year on containing and constraining costs, will all make inroads to the significant financial challenge. The developing clinical strategies as they are formulated will undoubtedly be a key aspect in returning the Board in the medium term to a sustainably financially balanced position.

Lindsay Bedford
Director of Finance

January 2017

Lindsay Bedford

**Risk Form**[CLICK HERE to view the NHST Risk Management Guidance Note](#)**Risk Description**

RISK ID	36
Type of Risk Only Directors may add Strategic Risks	Strategic Risk
Principal objectives	Making the best use of resources and achieving financial balance

Risk Ownership

Directorate/H&SCP	Finance Directorate
Clin. Group/Dept	Finance Department
Title	Strategic Financial Plan 2016/17-2020/21
Description	As a result of an inability to show progress from the current financial position to achieving a state of financial balance, there is a risk that NHS Tayside will fail to deliver the Strategic Financial Plan (SFP). This would place the delivery of national and local plans in jeopardy and would result in a breach of the statutory financial obligations of the Board.
Owner The Owner of the risk is the person who has overall corporate responsibility	McLay, Lesley - Chief Executive
Manager The Manager of the risk is the person who manages it on the owner's behalf	Bedford, Lindsay - NOT VERIFIER - Head of Finance
Last updated	Lindsay Bedford 12/01/2017 14:16:03

Inherent Risk Exposure Rating

Inherent Risk Exposure Rating	Consequence (initial): Extreme (Category 1)
Assessment of the risk without any controls in place.	Likelihood (initial): Almost certain - could occur frequently
	Rating (initial): 25
	Risk Level (inherent): VHIGH

Current Risk Exposure Rating**Assessment of risk at time of risk review.**

Current	Consequence (current): Extreme (Category 1)
Current assessment of risk. To be updated when the risk is reviewed	Likelihood (current): Almost certain - could occur frequently
	Rating (current): 25
	Risk level (current): VHIGH

Rationale for Current Score

NHS Tayside is a Board that has an operating service model that extends beyond its budgeted financial allocation in terms of site reconfiguration, employed workforce resources, operational and facility maintenance costs. Benchmarking data from a wide a variety of sources consistently identifies that, in comparison with specific Boards or in general across Scotland, our spend patterns are in excess of the level of resource we receive. Service redesign and transformation is being implemented to not only distribute existing spend commitments in line with our Strategic Transformation programme, but to reduce our level of spend recognising the Board's overriding priority remains the commitment to the provision of safe and effective clinical services for people in our care.

Planned Risk Exposure Rating

Planned Risk Exposure Rating
Anticipated risk grading after all
mitigating actions have been
implemented.

Consequence (Target): Extrême (Category 1)

Likelihood (Target): Almost certain - could occur frequently

Rating (Target): 25

Risk level (Target): VHIGH

Rationale for Planned Score

The Board submitted an unbalanced Local Delivery Plan in May 2016 to Scottish Government. This reflected the position around delivery in year of the initiatives being pursued nationally involving all Boards and also the high risk nature of delivery of a number of the local Transformation Programme workstreams in 2016/17. The risk of delivery reflects both timing and value of efficiencies deliverable.

The Board enters 2016/17 with an outstanding sum due to Scottish Government of £20m. The principles governing repayment of this sum are to be discussed with Scottish Government.

A range of cots pressures remain within the system and this inherent score reflects the current significant financial challenges the Board faces and the required timescale for returning to financial balance.

Current Controls

This should reflect the current mechanisms you have to control the risk. Think about: Management – systems/structures/monitoring mechanisms e.g meetings, training, additional staff appointments already made. Policy and Procedure – Policies and procedures in place to control the risk Contingencies – emergency plans/alternative arrangements that intervene should the risk become apparent Action – Implementation of immediate actions e.g timetables, actions plans, project plans etc External controls/guidance – Legislation, national directives, best practice Whilst difficult to judge with precision, the key controls are those that mitigate the risk from its inherent level to its current level. If a control does not have that level of impact then it should be recorded on an operational risk (below) but not necessarily included here.

Value
Strategic Financial Plan approved by F&R Committee and Special Board meeting on 10 March 2016
Draft Local Delivery Plan (Finance Templates) submitted to Scottish Government March 2016. Local Delivery Plan templates considered by NHS Tayside Board at its meeting of 26th May 2016 and an unbalanced LDP submitted to Scottish Government totalling £11.65m
Senior Management Team, Executive Directors, Tayside NHS Board and Standing Committee will monitor progress around the Strategic Financial Plan through provision of a combination of verbal and written reports provided by the Director of Finance with the intention of increased transparency and improved governance through earlier reporting of financial results.
Detailed operational budgets maintained with regular contact and dialogue between the finance team and relevant budget managers. A forecast outturn position is maintained and updated on a monthly basis reflecting delivery on efficiency savings plans and cost pressures arising. Performance reviews are held on a rolling programme basis.
Introduction of 7 strategic workstream programmes as a result of recognition of the need for change and requirement to approach identification and timely delivery of efficiencies savings in a different way.
Regular Development Events with Board to provide updates in relation to workstream programmes, clinical strategy and financial position
Regular dialogue with Scottish Government on a monthly basis by Chief Executive and Director of Finance
Engagement and Communication Plan development session led by Chief Executive to SMT; Clinical Leads; AMDs; HONs
Informing and discussing with the SLT and the APF and creating a more open dialogue on the actions required in the medium term to return NHS Tayside to a sustainable financially balanced position
Series of Valuing your NHS Informalton Sessions and regular publications to cascade information to Patients, staff and the Public
A transformation executive group, chaired by the Strategic Change Director, will review the activities of the seven strategic workstreams on a weekly basis allowing for decision making and deployment of resources to address issues or risks without delay.
Benchmarking data (e.g. financial and workforce) from a wide variety of sources (e.g. ISD) to consistently identifies comparisons with specific Boards (e.g. Grampian, Lothian) or in general across Scotland.
Transformation Board, Chaired by NHS Tayside Chairman, established to support the delivery of changes that will result in sustainable financial balance, improving patient outcomes, quality and safety and cost effective service delivery
Collaboration with NHS Fife & NHS Ayrshire & Arran and National Support organisations to identify further efficiency measures

Assurances

Please provide details of Reports to the delegated Standing Committee which provide information on how the key controls above are operating in practice or direct data on the status of the risk e.g. performance data. A review of the reports which do go to the Standing Committee will identify assurances. However, there must be consideration of whether the reports as they are currently constituted actually provide direct assurance on the operation of the key controls and whether they are constructed in such a way as to ensure that this is highlighted, noting the GGI view that specifically commissioned assurance is the most powerful. Where a control is being operated within a sub-group, it is not enough for minutes to be presented. The areas where assurance on key controls is being provided should be overt and unequivocal

Source	Value

INT	Monthly reporting to Finance and Resources Committee on progress of both Revenue and Capital
INT	Monthly monitoring reports to Senior Management Team and Executive Directors
INT	Separate Capital and Revenue Risk Registers maintained and reported to each meeting of Finance and Resources Committee
EXT	Monthly returns to Scottish Government Health Department
EXT	External and Internal Audit arrangements in place
EXT	Agreement of Local Delivery Plan with Scottish Government Health Department
EXT	Ministerial Annual Review
EXT	Scottish Government Health Department taking active overview of current position. Chief Executive and Director of Finance in regular dialogue with Scottish Government Health Department
INT	Monthly reporting to Transformation Programme Board
INT	Monthly meetings held with Chairs and Lead Officers of the Finance and Resources and Staff Governance Committees to discuss cross cutting issues and to develop a co-ordinated approach to issues of mutual interest

Gaps in Assurances**What additional assurances should we seek?**

Source	Value
INT	Consideration requires to be given to how to enhance existing control measures in relation to reducing spend and areviewing risk assessment criteria that provides permissions to incur spend only when the relevant conditions have been met.

Current Performance

Set out an assessment of how well the risk is currently being mitigated and controls being applied effectively. If possible, very high level performance and other data which outline current status and provide a judgement on whether this is in line with expectations would reinforce the conclusion.

Current Performance

Progress at Operational level reported to Area Partnership Forum, Senior Management Team, Executive Directors and ultimately Finance & Resources Committee and Tayside NHS Board.

There are 3 component elements that the board is exposed to presently. An overspend on its core revenue resource limit; an exposure in relation to previous year commitments for enhancements during leave and an outstanding financial brokerage from scottish government relieved in previous years expected to be £9.5m by March 2016.

Mitigating Actions (Gaps in Control)

These are the future actions which will bring the risk down from its current to its planned level. If an action is not likely to have this impact, then it may not be necessary to include it so that attention can be focused on the most important controls. If the list of actions will not in themselves bring the risk down to the required level then this should be identified, with a clear statement of what future work will be done to identify the actions required. If conversely, there are no actions which will take the risk down to its planned level then the planned risk is unachievable and should be amended with explanation.

ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority
1240	Lindsay Bedford	Lindsay Bedford	Risk Register	Three month risk review	further 3 month review	11/09/2014	29/04/2015	Medium Priority
2304	Lindsay Bedford	Lindsay Bedford	Risk Register	Three month risk review	further 3 month review	28/07/2015	20/08/2015	Medium Priority
2804	Lindsay Bedford	LWILSO	Risk Register	Performance/spend profiles	Identification of areas where performance/spend profiles can be benchmarked against peer organisations	30/09/2015	06/10/2015	High Priority
2805	Lindsay Bedford	LWILSO	Risk Register	Strategic programmes/workstreams	Development of Director led strategic programmes/workstreams that recognise the need to develop a balanced financial plan which not only generates options to reduce costs but frees up resource to start addressing the 2020 vision.	30/09/2015	06/10/2015	High Priority
2663	Lindsay Bedford	Lindsay	Risk	Three month risk review		18/11/2015	17/02/2016	

		Bedford	Register					
3422	Lindsay Bedford	Lindsay Bedford	Risk Register	One month risk review		18/03/2016	17/11/2016	
2802	Lindsay Bedford	LWILSO	Risk Register	Delivery of Financial Plan	Continue with all existing arrangements until 31 March 2016 and implement addition mitigating actions where required.	31/03/2016	30/06/2015	High Priority
2803	Lindsay Bedford	LWILSO	Risk Register	Budget Scrutiny	Continue with Budget scrutiny at performance review meetings to further drive efficiency	31/03/2016	30/04/2015	High Priority

Risk Reviews

On completing a risk review, remember to set a new risk review date

Risks must be reviewed on a regular basis, either monthly, three monthly, six monthly, nine monthly or yearly.

One month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	3422	Lindsay Bedford	Lindsay Bedford	Risk Register	One month risk review		18/03/2016	17/11/2016		Y

Three month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	81	GMARR		Risk Register	Three month risk review	Risk has regularly been reviewed and updated in March 2103, September 2013 and March 2014	09/05/2013	13/06/2014	Medium Priority	N

Three month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	1240	Lindsay Bedford	Lindsay Bedford	Risk Register	Three month risk review	further 3 month review	11/09/2014	29/04/2015	Medium Priority	Y

Three month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	2304	Lindsay Bedford	Lindsay Bedford	Risk Register	Three month risk review	further 3 month review	28/07/2015	20/08/2015	Medium Priority	Y

Three month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	2663	Lindsay Bedford	Lindsay Bedford	Risk Register	Three month risk review		18/11/2015	17/02/2016		Y

Key Dates

Date opened on Datix
(dd/MM/yyyy) 18/01/2013

Current approval status Current Risks

Linked Records

No Linked Records.

Documents

No documents.

Risk Owner/Manager's Progress Update

No progress notes.

Notifications

Recipient Name	Recipient E-mail	Date/Time	Contact ID	Telephone Number	Job title
No notification e-mails sent					

Email and Feedback (Other Datix Users)**Recipients****Message**

Message history			
Date/Time	Sender	Recipient	Body of Message
No messages			

Please note any items relating to Committee business are embargoed and should not be made public until after the meeting



FRC08/2017
Finance and Resources Committee
19 January 2017

ASSURANCE REPORT ON REDUCTION IN CAPITAL RISK

1. STRATEGIC RISK

The Board Assurance Framework Strategic Risk Profile and individual risk reports from DATIX aims to identify the Strategic Risks that could impact on the delivery of NHS Tayside's objectives. The risk to which this report relates is the Reduction in Capital. This risk recognises insufficiency of capital resources to deliver the Clinical Strategy and the Property Asset Management Strategy (PAMS) will lead to an inability to delivery safe and effective care in an appropriate healthcare environment which is fit for purpose which will result in damage to organisational reputation.

2. CURRENT PERFORMANCE

Recent and current performance against this risk is highlighted in the table below:-

Datix Ref	Risk Title	Lead Director	Inherent Risk Exposure	May 2016	Aug 2016	Nov 2016	Jan 2017
37	Reduction in Capital	Director of Finance	20 (5x4) Very High	20 (5x4) Very High	16 (4x4) High	16 (4x4) High	16 (4x4) High

The rationale for the current score reflects that failure in this area would have an impact on the Board's ability to support the Clinical Strategy, the PAMS and the Strategic Financial Plan. In addition, capital resources have continued to be reduced over the last three financial years which has an impact on the delivery of capital projects. Scottish Government Health & Social Care Department (SGHSCD) have also indicated that Boards should assume a flat line position regarding formula capital funding as we move forward.

A range of Operational Risks support the Strategic Risk and are outlined in the table on page 2, together with the current assessment.

Datix Ref	Risk Title	Consequence	Likelihood	Rating	Risk Level
104	Timing of the completion of disposal of assets unpredictable	Major	Likely	16 (4x4)	High
107	Hub initiative: Complexity and governance process leading to delays and slippage with consequent impact on services	Major	Possible	12 (4x3)	Medium
105	Capital funding insufficient for necessary projects leading to prioritisation and consequent potential impact on services	Major	Possible	12 (4x3)	Medium
405	Non added value capital spending may not be classified as impairments leading to risk of revenue cost pressure	Major	Possible	12 (4x3)	Medium
106	National impairment budgets may be insufficient leading to deferral of revenue savings and risk of revenue cost pressure	Moderate	Possible	6 (3x2)	Medium
111	Capital projects unaffordable in either revenue or capital terms	Moderate	Possible	9 (3x3)	Medium
108	Project does not deliver outcomes expected with consequent impact on services and additional funding required to resolve	Moderate	Possible	9 (3x3)	Medium
103	Capital Resource Limit exceeded	Moderate	Possible	9 (3x3)	Medium

To enhance the management of this strategic risk, two new service risks covering the organisations ability to deliver the PAMS and ensuring the accuracy of the PAMS will be developed, as recommended in a recent Internal Audit report. The Capital Finance Manager will be the risk owner for these service risks, and the Property and Asset Manager will be the risk manager.

3. ASSURANCE

The current controls in place to manage this strategic risk are set out in the attached DATIX report. It is clear the range of actions in place, but principally reflect the necessary risk prioritisation of spend taking into account the PAMS and Clinical Strategy.

Capital Scrutiny Group remains a key forum for coordinating the strategic programme of the Board, scrutinising Initial Agreements and Business Cases prior to submission to the Finance and Resources Committee, Tayside NHS Board, and onwards to the Capital Investment Group for consideration of support against centrally held funds.

Support and guidance is available nationally and close relationships are maintained with SGHSCD and through the various capital networks.

Internally, close relationships are maintained between the Finance, Estates and Procurement functions on the general profile of spend on agreed programmes to ensure that slippage is identified at an early stage, and that all available resources are used effectively.

The Property Asset Disposal Strategy will remain a key feature over the medium term as the Board seeks to reduce the footprint it operates from.

4. CONCLUSION

Given the constraint on capital resources both now and in the future, the necessary mechanisms require to be in place to prioritise programmes of investment, whilst also ensuring that Initial Agreements and Business Cases submitted for consideration of national centrally funded support are robust and support the strategic clinical direction of the Board. Discussion with SGHSCD at an early stage is encouraged in order to minimise delays to submission or the raising of concerns at a late stage.

Lindsay Bedford
Director of Finance

January 2016

Lindsay Bedford

**Risk Form****CLICK HERE to view the NHST Risk Management Guidance Note****Risk Description**

RISK ID 37

Type of Risk Strategic Risk
Only Directors may add Strategic Risks

Principal objectives Building capacity and capability to achieve sustainable change
Making the best use of resources and achieving financial balance
Provide care in a safe, clean environment

Risk Ownership

Directorate/H&SCP Finance Directorate

Clin. Group/Dept Finance Department

Title Impact of reduction in Capital Resources

Description Insufficiency of capital resources to deliver the Clinical Strategy and the Property Asset Management Strategy will lead to an inability to delivery safe and effective care in an appropriate healthcare environment which is fit for purpose which will result in damage to organisational reputation.

Owner McLay, Lesley - Chief Executive
The Owner of the risk is the person who has overall corporate responsibility

Manager Bedford, Lindsay - NOT VERIFIER - Head of Finance
The Manager of the risk is the person who manages it on the owner's behalf

Last updated Lindsay Bedford 12/01/2017 14:18:27

Inherent Risk Exposure Rating

Inherent Risk Exposure Rating Consequence (initial): Major (Category 1)

Assessment of the risk without any controls in place. Likelihood (initial): Almost certain - could occur frequently

Rating (initial): 20

Risk Level (inherent): VHIGH

Current Risk Exposure Rating
Assessment of risk at time of risk review.

Current Current assessment of risk. To be updated when the risk is reviewed Consequence (current): Major (Category 1)

Likelihood (current): Likely - could occur several times

Rating (current): 16

Risk level (current): HIGH

Rationale for Current Score Failure in this area would have an impact on the Board's ability to support the Clinical Strategy, the PAMS and the Strategic Financial Plan. In addition capital resoures have continued to be reduced over the last 3 financial years which has a detrimental impact on the delivery of capital projects.

Planned Risk Exposure Rating

Planned Risk Exposure Rating
Anticipated risk grading after all mitigating actions have been implemented.

Consequence (Target): Major (Category 1)
Likelihood (Target): Likely - could occur several times
Rating (Target): 16
Risk level (Target): HIGH

Rationale for Planned Score

The lack of investment funding could have an impact on Infection Control, Carbon Reduction Heat Targets and ability to deliver on modern fit for purpose healthcare facilities. More recently the HUB Procurement route has highlighted delays in Capital procurement. Critically the ability to refresh Medical Equipment & IT could have an impact on services. In addition Scottish Government have indicated that Boards should assume a flat line position with regarding to formula capital funding as we move forward.

Current Controls

This should reflect the current mechanisms you have to control the risk. Think about: Management – systems/structures/monitoring mechanisms e.g meetings, training, additional staff appointments already made. Policy and Procedure – Policies and procedures in place to control the risk Contingencies – emergency plans/alternative arrangements that intervene should the risk become apparent Action – Implementation of immediate actions e.g timetables, actions plans, project plans etc External controls/guidance – Legislation, national directives, best practice Whilst difficult to judge with precision, the key controls are those that mitigate the risk from its inherent level to its current level. If a control does not have that level of impact then it should be recorded on an operational risk (below) but not necessarily included here.

Value
Risk prioritisation of spend, taking into account the PAMS and Clinical Strategy
Budgets and processes approved by Finance & Resources and Tayside NHS Board. Strategic Financial Plan approved by Scottish Government. LDP approved by Scottish Government
Regular dialogue with senior management of Scottish Government Health and Social Care Department Capital and Facilities to highlight issues and discuss potential solutions
Capital spend approved prior to commencement by Chief Exec and Director of Finance (acting together), Finance & Resources Committee, Board and Scottish Government Capital Investment Group on the recommendation of Capital Scrutiny Group in accordance with their relevant delegated authority limits.
Individual departments exercise budgetary control but regular meetings with finance colleagues to ensure governance and relevant spend.
Standing Financial Instructions and Code of Corporate Governance covers capital spend and procurement
Capital Scrutiny Group monitors capital spend through 10 regular meetings throughout the financial year
Budgets set for individual projects within the capital plan
Monthly reporting of actual and forecast capital spend to Scottish Government Health Social Care Department through Financial Performance Returns.
Capital report produced on a monthly basis and reported to Capital Scrutiny Group and Finance and Resources Committee

Assurances

Please provide details of Reports to the delegated Standing Committee which provide information on how the key controls above are operating in practice or direct data on the status of the risk e.g. performance data. A review of the reports which do go to the Standing Committee will identify assurances. However, there must be consideration of whether the reports as they are currently constituted actually provide direct assurance on the operation of the key controls and whether they are constructed in such a way as to ensure that this is highlighted, noting the GGI view that specifically commissioned assurance is the most powerful. Where a control is being operated within a sub-group, it is not enough for minutes to be presented. The areas where assurance on key controls is being provided should be overt and unequivocal

Source	Value
INT	Capital Scrutiny Group minutes passed to Finance & Resources Committee. Capital Scrutiny Group Annual Report presented to Finance & Resources Committee
INT	Reports presented to Finance & Resources Committee
INT	Finance & Resources Committee minutes passed to Board
INT	Internal and External Audit reports presented to Audit Committee. Audit Follow Up protocol ensures action points

	are addressed.
EXT	Approval of Strategic Financial Plan by Scottish Government Health Social Care Department
EXT	Observance of capital resource limit set by Scottish Government Health Department
INT	Audit Scotland reviews reported to Audit Committee
EXT	Regular dialogue with Scottish Government colleagues around Capital position both locally and nationally

Gaps in Assurances**What additional assurances should we seek?**

Source	Value
	None identified

Current Performance

Set out an assessment of how well the risk is currently being mitigated and controls being applied effectively. If possible, very high level performance and other data which outline current status and provide a judgement on whether this is in line with expectations would reinforce the conclusion.

Current Performance	The Board submitted the Local Delivery Plan to Scottish Government Health Social Care Department in May 2016. Progress is monitored by the Capital Scrutiny Group. Potential slippage is identified around the Capital Resource Limit in the early part of each year and projects that can be prioritised against the slippage are accelerated to prevent any year end under spend on the capital programme and a potential loss of funding to the Board. In addition to the Capital Resource Limit the Board has identified £2m of revenue funding to support the Capital Plan.
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Mitigating Actions (Gaps in Control)

These are the future actions which will bring the risk down from its current to its planned level. If an action is not likely to have this impact, then it may not be necessary to include it so that attention can be focused on the most important controls. If the list of actions will not in themselves bring the risk down to the required level then this should be identified, with a clear statement of what future work will be done to identify the actions required. If conversely, there are no actions which will take the risk down to its planned level then the planned risk is unachievable and should be amended with explanation.

ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority
1024	Lindsay Bedford	Lindsay Bedford	Risk Register	Six month risk review	-	24/09/2014	01/06/2015	Low Priority
2474	Lindsay Bedford	Lindsay Bedford	Risk Register	Six month risk review		28/11/2015	17/02/2016	
3426	Lindsay Bedford	Lindsay Bedford	Risk Register	One month risk review		18/03/2016		
2812	Lindsay Bedford	LWILSO	Risk Register	Capital Resource Limit	Regular year end forecasting and any corrective action will be taken to ensure that the Capital Resource Limit is met.	31/03/2016		High Priority
2813	Lindsay Bedford	LWILSO	Risk Register	Strategic Financial Plan	Plan has a level of over commitment to allow for slippage that takes place during the year through delays in projects.	31/03/2016		High Priority
2814	Lindsay Bedford	LWILSO	Risk Register	Ringfenced funded schemes	Slippage for ringfenced funded schemes in 2014/15 to ensure funding received in 2015/16.	31/03/2016	30/06/2015	High Priority

					Discussions with Scottish Government Health Social Care Department Capital Unit will continue regarding management of in year slippage.			
2815	Lindsay Bedford	LWILSO	Risk Register	Capital Forecast	5 year rolling capital forecast 2015-2020 rigorously planned including retention of nbv of sales to increase CRL and approved by Scottish Government Health Social Care Department, and prioritisation of projects.	31/03/2016	30/04/2015	High Priority

Risk Reviews

On completing a risk review, remember to set a new risk review date

Risks must be reviewed on a regular basis, either monthly, three monthly, six monthly, nine monthly or yearly.

One month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	3426	Lindsay Bedford	Lindsay Bedford	Risk Register	One month risk review		18/03/2016			Y

Six month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	1024	Lindsay Bedford	Lindsay Bedford	Risk Register	Six month risk review		24/09/2014	01/06/2015	Low Priority	Y

Six month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	2474	Lindsay Bedford	Lindsay Bedford	Risk Register	Six month risk review		28/11/2015	17/02/2016		Y

Key Dates

Date opened on Datix 18/01/2013
(dd/MM/yyyy)

Current approval status Current Risks

Linked Records

No Linked Records.

Documents

No documents.

Risk Owner/Manager's Progress Update

No progress notes.

Notifications

Recipient Name	Recipient E-mail	Date/Time	Contact ID	Telephone Number	Job title
No notification e-mails sent					

Email and Feedback (Other Datix Users)

Recipients

Message

Message history			
Date/Time	Sender	Recipient	Body of Message
No messages			

Please note any items relating to Board business are embargoed and should not be made public until after the meeting

Item Number 7.3



FRC03/2017
Finance and Resources Committee
19 January 2017

ASSURANCE REPORT ON IMPLEMENTATION OF TRAKCARE

1. Implementation of TrakCare

The implementation of Trakcare will result in a period of Service/Business Interruption and/or reductions in functionality during transition from TOPAS and Symphony with the Emergency Department. Implementation will require complex service configuration and data transfer operations to occur in conjunction with changes to current operational service processes.

2. CURRENT PERFORMANCE

Initial Risk Assessment – Moderate (Amber)

Some disruption in service with unacceptable impact on patient care. Temporary loss of ability to provide service.

Current Risk Assessment – Moderate (Amber)

Some disruption in service with unacceptable impact on patient care. Temporary loss of ability to provide service.

No change from initial assessment. The expected loss of service of a Patient Administration System (PAS) has been evaluated at a maximum of 20 hours (lasting from Friday evening to Saturday afternoon). Business continuity plans will be in place and shared with the service to mitigate the impact during this period. Additional Health Records resource will be available to support the backlog of data entry from paper records for inpatient admission, discharge and transfer during down time. The programme, through its governance, continues to prioritise and monitor the activities associated with managing the risk. These activities are detailed below

3. ASSURANCE

The TrakCare programme is currently planned over two Phases. These two phases will result in a go live for all Patient Administration System (PAS) users and ED system users (Phase 1) on 17 February 2017 and Maternity users Phase 2 but impacting on PAS Users and ED users on 19 May 2017. Both these go lives will result in a loss of PAS for an expected period of 20 hours and cause service distribution as all users are supported in the adoption of TrakCare functionality

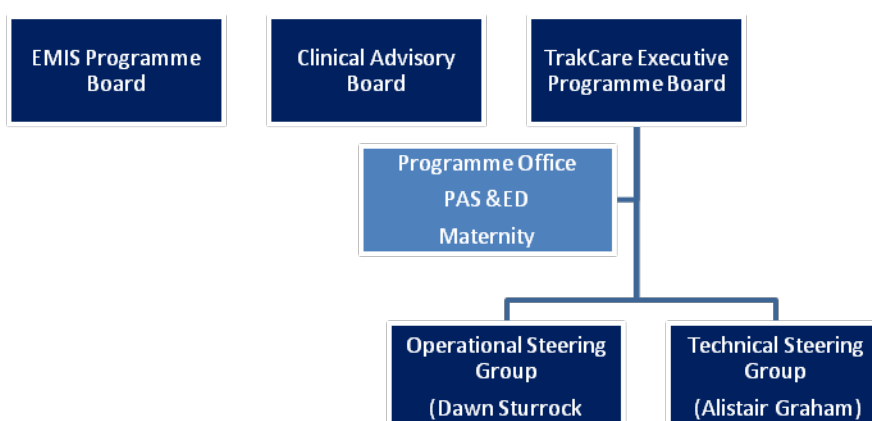
The details contain in Section 4, Report Detail, demonstrate the range of activities that are taking place within the programme of work to mitigate the risk. The scale of this programme means there is some inherent risk associated during the phased go live period and with projects of this nature there will be backout plans available as an option.

4. REPORT DETAIL

The activities that have been actioned to date are:-

Programme Governance

A formal programme governance structure, supported with suitable stakeholder membership and Terms of Reference has been implemented for the TrakCare Executive Programme Board, TrakCare Programme Office, Operational Steering Group and Technical Steering Group. The high level design of this structure is as follows:-



The Trak Programme Board membership is:-

Doug Cross	TrakCare Executive Programme Board Chair
Alan Cook	Medical Director – Operational Unit
Gavin Main	Associate Medical Director
Lorna Wiggin	Director of Acute Services
Jenny Bodie	Director of eHealth
Gillian Costello	Nurse Director
Lindsay Bedford	Director of Finance
Allyson Angus	Public Involvement Manager
Judith Golden	Employee Director
Karen Anderson	AHP Director
Justine Craig	Head of Midwifery
Shobhan Thakore	Accident & Emergency - Consultant
Dawn Sturrock	(Operational Steering Group Lead) – Business Change Lead.
Alistair Graham	(Technical Steering Group Lead) eHealth - Head of Service
Cliff Barthram	Joint eHealth Clinical Lead – Consultant Anaesthetics
Drew Henderson	eHealth Clinical Lead – EPR – Consultant

Gayle Culross	Senior Communication Manager
TBC	Primary Care Representative
TBC	IJB Representative
TBC	Organisational Development

On invitation:-

Colin Campbell Programme Manager – InterSystems

Communication and Engagement Strategy (CES)

A formal strategy to support communication and engagement work has been approved by the programme board.

- The CES will identify the Project stakeholders and set out the different methods which will be used to communicate with them. For some, this will be in the form of basic, periodic progress updates and for others this will be more complex with tailored messaging, specifically designed to ensure suitable engagement.
- The CES requires all parts of the organisation to be informed, consulted and listened to and the intention is to ensure communication activities and feedback loops are embedded across strategic, operational and support mechanisms.
- Communication is a key to the overall programme's success and must begin at Board Level and be cascaded down to all who will be affected. It is anticipated that very few people in NHS Tayside will not be affected in some way by this initiative. The CES is designed to follow the programme plan and lead the organisation through 3 stages of **Awareness, Engagement and Involvement (AEI)**.

In summary the purpose of the CES is twofold:-

1. To support the implementation of the TrakCare application to NHS Tayside
2. To support the complementary changes to operating procedures and working methods necessary to allow the safe implementation of TrakCare to NHS Tayside.

The plan provides some early awareness activities that are being progressed as per the plan.

Programme Planning and Review

The programme is structured into 3 states, Operational Review, Build and Validation and Adoption.

The **Operational Review** stage is complete.

The **Build and Validation** stage is planned to conclude 27 January 2017.

Particular activities are being planned to carry out significant validation of TrakCare before Go Live. A full 5 months has been dedicated to this process to ensure business process, data flow and interfacing capabilities perform as expected. These activities are being planned to include documented evidence of the testing and validation processes carried out.

The **Adoption Stage** continues to be progressed.

Training

Training for key support users (197) is complete.

Training for end users has been planned and communicated to the service users and will run from 9 January until Go Live.

Go Live Planning

A Go Live matrix continues to be developed and is being reported to the programme board on a weekly basis. This matrix reflects the measures that are required for a safe go live position and what requires to be achieved prior to authorisation to proceed as planned.

A first table top Go Live plan was completed in December 2016 and a number of actions are being progressed. A second and final Go Live practice is being planned for late January and will confirm the final processes to be adopted. The go live planning is identifying resources to be deployed over the go live period (Wednesday 15 February to Tuesday 21 February 2017), action cards for key roles/teams, a timeline for expected delivery of the plan, communication plan, and a formal testing of the Business Continuity Plans for service areas.

Reporting

Positive progress has been made in respect of the reporting environment and dashboard build, however the workstream is currently 3 weeks behind scheduled. A reporting strategy has been developed and agreed by the Programme Board. Reports available from TrakCare environment will not all be available at the go live date. Reports have been prioritised into three categories, with Priority 1 reports being available at go live date, Priority 2 within the first 1st month and Priority 3 reports fully available after 3 months. The current Qlikview system has to be rebuilt using information from TrakCare.

5. CONCLUSION

At this stage of the Programme overall progress has fallen behind the original plan, but resources and remedial actions have been identified to prioritise activities. The risk to the organisation remains at Amber Status.

6. FURTHER ACTION

It should be noted that the activities being planned for Validation and Adoption stages that require significant engagement and resources to be used in these activities to continue to minimise the risk. These resources must come from the operational teams to ensure the quality of activities is maintained at an appropriate level.

7. REPORT SIGN OFF

Mr Alistair Graham
Head of Service - eHealth

Mr Lindsay Bedford
Director of Finance

Mrs Jenny Bodie
Director of eHealth

January 2017

Hilary Walker



Risk Form



[CLICK HERE to view the NHST Risk Management Guidance Note](#)

Risk Description

RISK ID	415
Type of Risk Only Directors may add Strategic Risks	Strategic Risk
Principal objectives	Building capacity and capability to achieve sustainable change Improve quality of care in all health settings Making the best use of resources and achieving financial balance

Risk Ownership

Directorate/H&SCP	eHealth Directorate
Clin. Group/Dept	eHealth/IT Projects
Title	Implementation of TrakCare
Description	As a result of the Implementation of Trakcare some periods of Service/Business Interruption and/or reductions in functionality may occur during transition from TOPAS which would lead to loss of service. Implementation will require complex service configuration and data transfer operations to occur in conjunction with changes to operational service processes.
Owner The Owner of the risk is the person who has overall corporate responsibility	Bodie, Jenny - Director of eHealth
Manager The Manager of the risk is the person who manages it on the owner's behalf	Graham, Alistair - Head of Service eHealth
Last updated	Alistair Graham 01/11/2016 07:58:45

Inherent Risk Exposure Rating

Inherent Risk Exposure Rating	Consequence (initial): Major (Category 1)
Assessment of the risk without any controls in place.	Likelihood (initial): Almost certain - could occur frequently
	Rating (initial): 20
	Risk Level (inherent): VHIGH

Current Risk Exposure Rating

Assessment of risk at time of risk review.

Current	Consequence (current): Moderate (Category 2)
Current assessment of risk. To be updated when the risk is reviewed	Likelihood (current): Likely - could occur several times
	Rating (current): 12
	Risk level (current): HIGH

Rationale for Current Score TrakCare has a planned introduction to the organisation and the impact of a new system introduction and associated downtime of both systems is a recognised issue which will affect the whole organisation in terms of a temporary loss of service and adjustment to new working practices, although controls are in place to minimise disruption.

Planned Risk Exposure Rating

Planned Risk Exposure Rating Consequence (Target): Minor (Category 2)
 Anticipated risk grading after all mitigating actions have been implemented. Likelihood (Target): Likely - could occur several times
 Rating (Target): 8
 Risk level (Target): MED

Rationale for Planned Score The downtime of both systems is a recognised complication which will affect the whole organisation in terms of the temporary loss of service expected to last 24 hours. Thereafter TrakCare will be available to all clinical areas within NHS Tayside for adoption of the new system and will require a period of adjustment for users.

Current Controls

This should reflect the current mechanisms you have to control the risk. Think about: Management – systems/structures/monitoring mechanisms e.g meetings, training, additional staff appointments already made. Policy and Procedure – Policies and procedures in place to control the risk Contingencies – emergency plans/alternative arrangements that intervene should the risk become apparent Action – Implementation of immediate actions e.g timetables, actions plans, project plans etc External controls/guidance – Legislation, national directives, best practice Whilst difficult to judge with precision, the key controls are those that mitigate the risk from its inherent level to its current level. If a control does not have that level of impact then it should be recorded on an operational risk (below) but not necessarily included here.

Value
Programme Governance - A formal programme governance structure, supported with suitable stakeholder membership and Terms of Reference has been implemented for the TrakCare Executive Programme Board, TrakCare Programme Office, Operational Steering Group and Technical Steering Group
Communication and Engagement Strategy - A formal strategy to support communication and engagement work has been approved by the programme board. The purpose of the CES is two fold:- 1) 1. To support the implementation of the TrakCare application to NHS Tayside 2) 2. To support the complementary changes to operating procedures and working methods necessary to allow the safe implementation of TrakCare to NHS Tayside
Programme Planning and Review - The programme is structured into 3 states, Operational Review, Build and Validation and Adoption. As we approach to completion of the Operational Review stage, the standard programme management process will be adopted for the end of the stage and include, plan review and baselines, success factors review, quality assessment all of which will provide lessons learnt for adoption in the next stage of the programme.
Build and Validation Stage - Particular activities are being planned to carry out significant validation of TrakCare before Go Live. A full 5 months is dedicated to this process to ensure business process, data flow and interfacing capabilities perform as expected. These activities are being planned to include documented evidence of the testing and validation processes carried out
Clinical Safety Officer - Dr Ellie Dow appointed to role. Will pick up hazard report and will report on any identified system deficiencies and plan how we mitigate.

Assurances

Please provide details of Reports to the delegated Standing Committee which provide information on how the key controls above are operating in practice or direct data on the status of the risk e.g. performance data. A review of the reports which do go to the Standing Committee will identify assurances. However, there must be consideration of whether the reports as they are currently constituted actually provide direct assurance on the operation of the key controls and whether they are constructed in such a way as to ensure that this is highlighted, noting the GGI view that specifically commissioned assurance is the most powerful. Where a control is being operated within a sub-group, it is not enough for minutes to be presented. The areas where assurance on key controls is being provided should be overt and unequivocal

Source	Value
INT	Finance and Resources Committee

INT	Regular reports will be provided to the Clinical and Care Governance Committee
INT	Programme Board - meet once per month and are accountable to the Finance and Resource Committee. Chaired by Non-Executive. Deputy Chair is Chief Operating Officer. Updates on progress against the programme plan are received from the assigned Operational Lead and Technical Steering Lead in the form of Highlight Reports

Gaps in Assurances**What additional assurances should we seek?**

Source	Value
EXT	Internal Audit scheduled for 16/17 (T29/17 NHS Scotland Waiting Times Methodology). It is anticipated that the allocated time may be used for Implementation of TrakCare

Current Performance

Set out an assessment of how well the risk is currently being mitigated and controls being applied effectively. If possible, very high level performance and other data which outline current status and provide a judgement on whether this is in line with expectations would reinforce the conclusion.

Current Performance Project split into two workstreams both of which report to Programme Board on a risk assessed basis. All key milestones within Project/Implementation Plan have so far been achieved as planned.

The TrakCare programme is currently planned over two Phases. These two phases will result in a go live for all Patient Administration System (PAS) users and ED system users (Phase 1) on 17 February 2017 and Maternity users Phase 2 but impacting on PAS Users and ED users on 19 May 2017. Both these go lives will result in a loss of PAS for an expected period of 20 hours and cause service distribution as all users are supported in the adoption of TrakCare functionality

The scale of this programme means there is some inherent risk associated during the phased go live period and with projects of these nature there will be back out plans available as an option.

Mitigating Actions (Gaps in Control)

These are the future actions which will bring the risk down from its current to its planned level. If an action is not likely to have this impact, then it may not be necessary to include it so that attention can be focused on the most important controls. If the list of actions will not in themselves bring the risk down to the required level then this should be identified, with a clear statement of what future work will be done to identify the actions required. If conversely, there are no actions which will take the risk down to its planned level then the planned risk is unachievable and should be amended with explanation.

ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority
4054	AG1	Hilary Walker	Risk Register	Configure (August - October 2017)	<ul style="list-style-type: none"> TrakCare Build Data Collection and Data Migration Service Engagement / Change Management Build non-production system environments Validate processes Verify Data Migration Test Interfaces, Reports, 	31/10/2016	01/11/2016	High Priority

					Analytics			
4057	Jenny Bodie		Risk Register	Three month risk review		15/11/2016		
4055	AG1	Hilary Walker	Risk Register	Adoption (October 2016 - February 2017)	<ul style="list-style-type: none"> Service Engagement / Change Management Technical Training Finalise 'to be' process maps Build production system environments User Training Go Live Cut Over - detailed planning Complete Data Collection and Data Migration Verification 	28/02/2017		Medium Priority
4056	AG1	Hilary Walker	Risk Register	Refine (February-May 2017)	<ul style="list-style-type: none"> Go Live Support Handover to Support organisation in NHS Tayside and InterSystems Review Provide process support to bed-in new ways of working High priority system changes Project Closure, lessons learned 	31/05/2017		Low Priority

Risk Reviews

On completing a risk review, remember to set a new risk review date

Risks must be reviewed on a regular basis, either monthly, three monthly, six monthly, nine monthly or yearly.

Three month risk review

Step	ID	Responsibility ('To')	Assigned by ('From')	Module	Description	Details of action point	Due date	Done date	Priority	Active
1	4057	Jenny Bodie		Risk Register	Three month risk review		15/11/2016			Y



FINANCE AND RESOURCES COMMITTEE – ATTENDANCE RECORD – YEAR 1 APRIL 2016 TO 31 MARCH 2017
Item Number 8.1

NAME		Meeting Date	Meeting Date	Meeting Date	Meeting Date	Meeting Date	Meeting Date
		12 May 2016	18 Aug 2016	17 Nov 2016	19 Jan 2017	16 Feb 2017	9 Mar 2017
MEMBERS	DESIGNATION						
Dr A Cowie	Non-Executive Member & Chair, Area Clinical Forum	Present	Present	Present			
Mr D Cross, OBE	Non Executive Member (Committee Chair 1 April 2016)	Present	Present	Present			
Councillor D Doogan	Non-Executive Member	Apologies	Present	Apologies			
Mrs L Dunion	Non-Executive Member	Present	Present	Present			
Mrs J Golden	Non-Executive Member(Committee Vice-Chair)	Present	Present	Present			
Cllr K Lynn	Non-Executive Member	Apologies	Present	Present			
EX-OFFICIO							
Professor J Connell, FMedSci,FRSE	Chairperson, NHS Tayside (from October 2015)	Present	Apologies	Present			
REGULAR	ATTENDEES						
Mr M Anderson	Head of Property	Apologies	Present	Present			
Mr L Bedford	Director of Finance (Lead Officer)	Present	Present	Present			
Mrs L Lyall	Capital Finance Manager	Present	Present	Present			
Mr S Lyall	Head of Finance, Operational Unit	Apologies	Present	Present			
Mr R MacKinnon	Associate Director of Finance – Financial Services & Governance/Fraud Liaison Officer	Present	Present	Apologies			
Ms L McLay	Chief Executive	Present	Apologies	Present			
Representative	Communications Department	Present	Present	Present			
AREA	PARTNERSHIP COLLEAGUES						
Raymond Marshall	Representative Area Partnership Forum	Apologies	Present	Present			
COLLEAGUES and	DEPUTIES INVITED TO ATTEND						
Mr K Armstrong	Director of Operations	-	-	-			
Mrs J Bodie	Director of eHealth	-	-	-			
Mrs P Campbell	Non-Executive Member	-	-	-	-	-	-
Mrs G Costello	Nurse Director	-	-	-			
Mr N Deuchar	Senior Project Manager	Apologies	Present	Present			
Mr G Doherty	Director of Human Resources	Present	Present	Apologies			
Ms M Dunning	Board Secretary	Present	Present	Present			
Mrs F Gibson	Head of Financial Services	-	-	Present			
Mr S Hay	Non Executive Member	-	-	-			
Mr B Hudson	FTF Internal Audit	-	-	-			
Mr M Hussain	Non-Executive Member	-	-	-			
Cllr G Middleton	Non Executive Member	-	-	-			
Mr D Mills	Representative Area Clinical Forum	Apologies	Present	-	-	-	-
Miss D Robertson	Representative Area Clinical Forum	Apologies	Apologies	Apologies			
Mr H Robertson	Non Executive Member	-	-	-			
Mrs A Rogers	Non Executive Member	-	-	-			
Dr A Russell	Medical Director	Present	Present	Present			
Mrs S Tunstall-James	Non Executive Member	-	-	-			
Prof M Smith	Non Executive Member	-	-	-			
Dr D Walker	Director of Public Health	-	Apologies	-			
Representative	PriceWaterhouseCoopers	-	-	-	-	-	-
Representative	Audit Scotland	-	-	-			
CTTEE. SUPPORT	OFFICER						
Mrs L Green	Committee Support Officer	Present	Present	Present			

FINANCE AND RESOURCES COMMITTEE – ATTENDANCE RECORD – YEAR 1 APRIL 2016 TO 31 MARCH 2017 cont'd.

NAME	POSITION in NHS TAYSIDE	Meeting Date	Meeting Date	Meeting Date	Meeting Date	Meeting Date	Meeting Date
		12 May 2016	18 Aug 2016	17 Nov 2016	19 Jan 2017	16 Feb 2017	9 Mar 2017
Other Attendees							
Dr B Millar	Head of NHS Scotland Pharmaceuticals 'Specials' Service,	Apologies	Present	-			

INFORMATION GOVERNANCE COMMITTEE

Minute of the meeting of the Information Governance Committee held on Wednesday 25th October 2016 at 12:00 in the Morgan Room, First Floor, Maryfield House (South).

Present

Dr Andrew Cowie	GP & LMC/GP Sub Committee
Mrs Alison Dailly	Information Governance Manager
Ms Margaret Dunning	Board Secretary (Chair)
Ms Jennifer Mudie	HR
Mrs Lynda Petrie	Corporate Records & Web Manager

Apologies

Mrs Ruth Anderson	Clinical Records Manager
Dr Bill Bartlett	Clinical Director, Laboratory Services
Mr Pollycarp Batwaula	Information Governance Officer
Mr Garry Collins	Information Manager, Business Unit
Dr Alan Cook	Medical Director, Operational Unit
Mr George Doherty	Director of Human Resources
Mrs Judith Golden	Employee Director
Dr Richard Humble	GP & LMC/GP Sub Committee
Dr Neil Prentice	Senior Lecturer in Old Age Psychiatry
Dr Andrew Russell	Medical Director & Caldicott Guardian
Mr Paul Tovey	Head of ICT Infrastructure
Dr Drew Walker	Director of Public Health

In Attendance

Miss Kellyanne Tosh	Assistant Information Governance Officer
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Ms Margaret Dunning in the Chair

ACTION

1. APOLOGIES

Apologies were noted as above by Kellyanne Tosh.

MD

2. MINUTE OF PREVIOUS MEETING

The Minute of the Meeting held on 27th July 2016 was approved.

MD

3. ACTION POINTS UPDATE

The following was highlighted -

MD

3.1. Training (Item 13) – Information Governance has a stable learning platform using LearnPro and InfoAware, however, there are still outstanding issue getting InfoAware modules available through LearnPro.

3.2 FairWarning (Item 12) – Mrs Dailly has spoken to NSS who have confirmed that Scottish Government provided the initial funding and ongoing support for Fairwarning. The cost of Fairwarning is now split across all Boards, top sliced from the monies provided by Scottish Government. Further information can be provided via the accountants from NSS if required on the exact cost. There is a four year extension for FairWarning use within Boards.

FairWarning is still not working as intended within NHS Tayside and concerns have been raised.

Mrs Dailly has received information back from Trakcare surrounding Fairwarning's use with the new system. There are cost implications attached to FairWarning working productively alongside TrakCare.

Mrs Dailly advised the group that FairWarning is working in some Boards and a detailed list was sent to Professor Russell earlier this year. Mrs Dailly will distribute this same list amongst group members. There is a requirement to work closely with eHealth to address the issues with FairWarning.

The group were reminded that eHealth have indicated previously that they intend to appoint an IT Security Officer.

3.3 IG Policy (Item 6) – Actioned. A technical group included in the policy has been disbanded. This group has been deleted from the IG policy. Mr Doherty needs to be advised of this change.

3.4 Information Security Policy (Item 7) – Actioned. Mr Batwaula recently contacted Mr Tovey in regards data recovery with respect to the Information Asset Register. This database is now stored in a secure area and backed up.

3.5 Legacy Applications (Item 10) – These are no longer in used but still hold clinical information. Mrs Dailly to discuss with Mr Tovey.

3.6 Incident Reporting (Item 3(7)) – Actioned. Mr Batwaula has sent out a third Vital Signs to all NHS Tayside staff regarding incident reporting.

3.7 Information Governance Risk (Item (3(9)) – Recorded further on in the agenda (Item 5).

4. INFORMATION GOVERNANCE MID-YEAR REPORT

Mrs Dailly provided the Information Governance Mid-year Report. Mrs Dailly will present this to the Finance and Resource Committee for approval. **AD**

5. NHS TAYSIDE INFORMATION GOVERNANCE AND SECURITY IMPROVEMENT/INFORMATION SECURITY POLICY MATURITY ASSESSMENT

Mrs Dailly updated the Information Governance Committee surrounding the Information Governance and Security Improvement Measures. Mrs Dailly has spoken with Mr Tovey in relation to the requirements of the Information Security Policy Framework (ISPF). Processes are in place within eHealth, however, these are not documented. It is proposed that NHS Tayside work towards getting these policies and procedures in place. Mrs Dailly has been advised by Mr Tovey that this will have cost implications, as an external body would be required to produce the necessary documentation. **AD**

Mrs Dailly advised that Scottish Government have confirmed that progress in achieving the requirements of the ISPF need to be documented to show progress.

Ms Dunning suggested that Mrs Dailly form a sub group to help gather information/work in progress/action plan for July 2017.

6. INCIDENT REPORTING

Mr Batwaula was unable to attend the Information Governance meeting today. Mrs Dailly provided the Committee with a report on incidents of the last quarter. None of the incidents were reported to the Information Commissioner. **PB**

Dr Cowie stated that there were no major problems arising in the last quarter. Ms Mudie discussed how staff are still struggling with the new email system. Mrs Petrie highlighted that mailing lists are not working within the new mail service. Ms Mudie highlighted that this may pose a risk to patient safety and staff safety.

7. INCIDENT REPORTING PROCEDURE

Mrs Dailly reported that the existing Incident Reporting Procedure had been updated and the Information Governance Committee was content with the changes made.

PB

8. PUBLIC RECORDS (SCOTLAND) ACT 2011 COMPLIANCE

Mrs Petrie provided the Committee with the final assessment report for NHS Tayside from the Keeper Of Records of Scotland and advised the Keeper had agreed NHS Tayside's plan. An action and improvement plan is to be put in place with dates improvements should be accomplished. Mrs Petrie stated that we will be required to resubmit an RMP to the Keeper of the Records in no more than 5 years.

LP

Ms Dunning advised that NHS Tayside has a legal obligation to keep all records (paper and electronic) up to date. Awareness for the retention of records and the appropriate measures for the destruction of records have recently been issued on Vital Signs. Mrs Petrie confirmed that the Scottish Government are reviewing their retention schedules soon and once this has been released our retention schedules will change to reflect the NHS Scotland version.

9. NHS TAYSIDE SYSTEM ACCESS POLICY

The System Access Policy was approved by the Finance and Resource Committee. However, Mrs Dailly highlighted that there are a few minor changes which have to be made. These changes will not require the policy being approved by the Finance and Resource Committee again.

AD

10. LEGACY APPLICATIONS/OLD APPLICATIONS SERVER 2003/ OWNERS OF IT EQUIPMENT

Mr Tovey and Mr Quipp were unable to attend the Information Governance meeting today. An update was provided from Mr Quipp via email and this will be circulated amongst the IG Committee for discussion at the next meeting.

PT

Mrs Dailly stated that old servers have to be kept even though they are not updated or supported.

There is still uncertainty about implementation of the requirements for the General Data Protection Regulations (GDPR) given the recent vote for the UK to leave the European Union. NHS Tayside awaits further instruction.

11. FOR INFORMATION

The Information Governance Committee noted the final note of the Health Records Management Committee meeting of 28th June 2016 and the Safe and Reliable Results Handling Programme of 9th August 2016.

12. AOCB

None Raised

The meetings for the Information Governance Committee in 2017 will be held -

Tuesday 31st January 2017, 12pm-2pm.

Wednesday 26th April 2017, 12pm-2pm

Wednesday 26th July 2017, 12pm-2pm

Wednesday 25th October 2017, 12pm-2pm

All meetings will be held in the Board Room, Maryfield House (North), First Floor, Main Loan, Dundee