

## ANNEX 2(D)

### MEMBERSHIP, POWERS AND PROCEEDINGS OF INTEGRATION JOINT BOARDS ESTABLISHED UNDER THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014

#### CONSULTATION QUESTIONS

1. Are there any additional non-voting members who should be included in the Integration Joint Board?

Yes

No

2. If you answered 'yes', please list those you feel should be included:

3. Are there any other areas related to the operation of the Integration Joint Board that should also covered by this draft Order?

In the accounting standard IFRS 11 'Joint Arrangements', Example 5 relates to a situation where the output of the joint arrangement (structured as an entity) is wholly shared between the two controlling organisations. The conclusion for Example 5 states: "These facts and circumstances indicate that the arrangement is a joint operation." Potentially therefore IJBs could fall to be treated as Joint Operations, with each individual partner showing their share of the assets, liabilities, expenses and income of the operation in the partner's single entity accounts.

4. Are there any further comments you would like to offer on this draft Order?

The proposals [9(2)] provide the Chair with a casting vote. The proposals also [4(1)-(2)] specify that the Chair position alternates between the local authority and the Health Board at least every 3 years. This potentially implies (a) the IJB does not require unanimous consent to operate and therefore would not be a 'joint arrangement'; and (b) that the accounting classification of the IJB could change every 3 years for a given partner (i.e. alternating between associate and subsidiary).

## ANNEX 3(D)

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### ESTABLISHMENT, MEMBERSHIP AND PROCEEDINGS OF INTEGRATION JOINT MONITORING COMMITTEES ESTABLISHED UNDER THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014

#### Consultation Questions

1. Do you agree with the proposed minimum membership of the integration joint monitoring committee, as set out in the draft Order?

Yes

No

2. If you answered 'no', please list those you feel should be included:

3. Are there any other areas related to the operation of the integration joint monitoring committee that should also covered by the draft Order?

4. Are there any further comments you would like to offer on this draft Order?

In the Schedule (Standing Orders) section 5 the presiding officer is to be given a casting vote. This potentially implies that the IJMC does not require unanimous consent to operate and therefore would not be a 'joint arrangement' under the terms of the accounting standard IFRS 11 'Joint Arrangements'.

