

**ABERDEENSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP  
REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD  
– 5 JULY 2023**

**RESERVES POLICY**

**1 Recommendation**

It is recommended that the IJB:-

**1.1 Approve the Reserves Policy for the Aberdeenshire Integration Joint Board as set out in the Appendix to this report.**

**2 Risk**

**2.1** The adoption of a Reserves Policy establishes good governance arrangements.

**3 Background**

**3.1** The Public Bodies (Joint Working) (Scotland) Act 2014 empowers the IJB to hold reserves which should be accounted for in the financial accounts and records of the IJB.

**3.2** The IJB is subject to the audit and accounts regulations and legislation of a body under Section 106 of the Local Government (Scotland) Act 1973 and is classified as a local government body for accounts purposes by the Office for National Statistics.

**3.3** The Reserves Policy details the circumstances in which Reserves can be created and the governance surrounding these.

**3.4** The Chief Finance Officer is responsible for advising on the targeted optimum levels of reserves that the IJB would aim to hold, known as the prudential target. The IJB, based on this advice, should then approve the appropriate reserve strategy as part of the budget setting process on an annual basis.

**3.5** The Chief Officer and the Legal Monitoring Officer within Business Services of the Council have been consulted in the preparation of this report and their comments have been incorporated within the report.



## **4 Equalities, Staffing and Financial Implications**

- 4.1** An equality impact assessment is not required because there are no impacts on the protected characteristics arising as a result of this report.
- 4.2** There are no staffing or financial implications arising from this report.

**Chris Smith**

**Chief Finance and Business Officer**

Aberdeenshire Health and Social Care Partnership

Date 19 June 2023

**Appendix 1 – Reserves Policy.**