

# Clarifying joint financing arrangements

A briefing paper for health bodies and local authorities



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## Introduction

- 1 Health organisations and local authorities have long been encouraged to work together to provide comprehensive and responsive services that eliminate unnecessary gaps and duplications for local service users. More recently, policy developments, such as *Putting People First*<sup>i</sup> and Lord Darzi's *Next Stage Review*<sup>ii</sup> have stressed the central role that joint arrangements can have in transforming care services. The *Next Stage Review* in particular has strongly favoured a more joined-up approach to health and social care, for example, through piloting integrated care organisations.
- 2 Service integration and joint commissioning<sup>iii</sup> of health and social care services need robust joint funding arrangements. These include pooling of funds,<sup>iv</sup> grant arrangements and delegation of functions, which are statutorily enabled. Other, non-statutory options include budget alignment. Auditors report that joint funding arrangements can be poorly understood and not well implemented in practice.

- 3 This briefing sets out the legislative framework for joint financing, primarily pooled funds, and any practical implications. These issues will also be explored in further detail in a forthcoming Audit Commission report on joint financing across health and social care, to be published in 2009.

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## Legislative provisions

- 4 The statutory duty of partnership on NHS bodies and local authorities was established under the Health Act 1999 and later the Health and Social Care (Community Health and Standards) Act 2003. The NHS Act 2006 more recently reinforced this legislation, further enabling the Health Act Flexibilities (HAFs) set out in the 1999 Act.<sup>v</sup> NHS bodies<sup>vi</sup> and local authorities<sup>vii</sup> can now more easily delegate functions to one another to meet partnership objectives and create joint funding arrangements.

- <sup>i</sup> *Putting People First: A Shared Vision and Commitment to the Transformation of Adult Social Care*, Department of Health, 2007.
- <sup>ii</sup> *High Quality Care For All: NHS Next Stage Review Final Report*, Department of Health, 2008.
- <sup>iii</sup> The process by which two or more commissioning bodies act together to coordinate their commissioning, taking joint responsibility for how the care is purchased and/or contracted.
- <sup>iv</sup> Pooled funds can also be referred to as pooled budgets and pooled resources. For the purposes of this briefing, the term pooled funds will be used throughout.
- <sup>v</sup> The provisions in the NHS Act 2006 are in exactly the same terms as under the Health Act 1999, and previous arrangements were set to continue as if made under the 2006 powers.
- <sup>vi</sup> Mainly primary care trusts, mental health trusts and care trusts.
- <sup>vii</sup> Primarily London and metropolitan borough councils, county councils and unitary authorities.

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**5** Health bodies, such as strategic health authorities (SHAs), NHS foundation trusts (FTs), NHS trusts (acute, mental health and care trusts) and primary care trusts (PCTs) can participate in purchasing and/or providing any health-related local authority service including primarily social services. This might include, for example, housing, community and acute services.

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## Delegation of functions

**6** The NHS Act 2006 makes provision for the functions (statutory powers or duties) of one partner to be delivered day-to-day by another partner, subject to agreed terms of delegation. This means the transfer of responsibility for undertaking the functions, activities or decisions from one partner to another to more easily achieve the partnership objectives. Although functions can be delegated, partners remain responsible and accountable for ensuring they meet their own duties under the legislation, and cannot pass on responsibility for services outside the agreed activity. Governance, financial management and risk arrangements, therefore, should be clearly defined and set out in a partnership agreement, particularly the extent of delegation agreed.

**7** Table 1 summarises a broad range of delegable health and local authority functions. NHS functions can also be undertaken by other NHS bodies and similarly local authority social care functions can be delegated to other local authorities. In addition, partners may set up joint committees to help with the management of local arrangements.

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## Statutory joint financing arrangements

**8** Table 2 describes the different statutory arrangements for joint financing set out in the NHS Act 2006.<sup>1</sup>

**9** The mechanisms to fund care using Section 75 pooled funds are varied. Alongside partnerships between PCTs and local authorities, PCTs (as the legal entity) can also formally pool their resources for example, in general practice, driven by the needs of practice based commissioners to better coordinate health and social care teams. The acute sector might also wish to pool funds for avoidable admissions or delayed discharge initiatives. Where an NHS provider is involved in pooled fund arrangements, they must first gain the consent of their local PCT as the commissioner of health services.

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**1** Section 10 of the Children Act 2004 also provides the opportunity to agree joint objectives between local authorities and PCTs and SHAs, for example through Children's Trusts. It allows parties to contribute towards the costs of meeting these objectives through whichever partner is providing the service. It does not, however, enable delegation of functions or allow partners to deliver services not identified as their responsibility.

**Table 1**  
**Delegated functions between health and local authority services**

Functions	From health bodies to local authorities	From local authorities to health bodies
General	<ul style="list-style-type: none"> <li>• Arranging or providing health services, excluding emergency services and invasive treatments</li> </ul>	<ul style="list-style-type: none"> <li>• Arranging or providing services that fulfil local authority duties</li> </ul>
Children	<ul style="list-style-type: none"> <li>• Medical and dental services for school-age children</li> <li>• Help to local education authorities in assessing and meeting special educational needs</li> </ul>	<ul style="list-style-type: none"> <li>• Children Act 1989 functions</li> <li>• Adoption services</li> <li>• Protection of children facing criminal charges</li> <li>• Help to local education authorities in assessing and meeting special educational needs</li> </ul>
Adults	<ul style="list-style-type: none"> <li>• Hospital accommodation</li> <li>• Other non-emergency ambulance services</li> <li>• Medical, dental and nursing services</li> <li>• The care and supervised aftercare of mental health patients</li> </ul>	<p>A selection of functions, including:</p> <ul style="list-style-type: none"> <li>• Residential care and welfare services for those with disabilities, those with visual and hearing impairment aged over 18 years, older people and those with mental health needs</li> <li>• Needs assessments for, and direct payments to individuals buying, community care services</li> <li>• Assessments of carers' ability to provide care</li> <li>• Representation, assessment and provision of employment facilities for disabled people</li> <li>• Identifying and providing information about welfare services for the long-term sick and disabled</li> <li>• Welfare and accommodation for, and guardianship of, those with mental health needs</li> <li>• Collection of charges for social care</li> <li>• Housing responsibilities</li> </ul>

**Table 2**  
**Statutory options for joint financing**

Sections			
NHS Act 2006	75 (previously Section 31 of Health Act 1999)	256 (previously Section 28A of NHS Act 1977)	76 (previously Section 28BB of NHS Act 1977)
<b>Overview of powers</b>	<p><b>Pooled funds</b> – the ability for each partner organisation to make contributions to a common fund, to be spent on agreed projects or delivery of specific services or delegated functions.</p> <p><b>Lead commissioning</b>                      – one partner takes the lead in commissioning services on behalf of another. For example, a PCT may manage a health budget and a local authority budget to achieve a jointly agreed set of aims, with the two budgets aligned under single management. This may be a sensible option depending on the size and make-up of the service to be commissioned.</p> <p><b>Integrated provision</b>                      – the partners can combine resources and staff to help integrate service provision at all levels. One partner acts as the host to undertake the other’s functions, including management of staff on behalf of both parties (also described as integrated management). Options also include combined management structures, for example jointly-funded appointments, where the same person is responsible for services for both bodies, to help ensure cooperation and prevent duplication.</p>	<p><b>PCTs can make payments (service revenue or capital contributions) to the local authority</b> to support specific additional local authority services. For example, where older people require a greater level of care in the community.</p> <p>This is a grant for additional local authority spend (a contribution to the other partner’s costs for care delivery), not a transfer of health functions to the local authority.</p> <p>The provision can be used to create joint budgets for joint and integrated services.</p> <p>The key criteria for the use of Section 256 funding must be consistent with the local development plan. The NHS must ensure it offers a more efficient use of resources than if an equivalent amount were used directly for NHS purposes.</p>	<p>This is the same as Section 256 except that <b>the local authority transfers funding to health bodies.</b></p> <p>A local authority can make payments to the NHS where they can ensure it offers a more efficient use of resources than if an equivalent amount were used directly for local authority purposes.</p>

**10** One Section 75 agreement may use multiple HAFs.<sup>1</sup> Examples of such combined flexibilities are included in Table 3.

**11** NHS organisations are required to notify the Department of Health of all intended use of Section 75 HAFs and, from July 2008, are expected to provide an annual update of any grant arrangements such as Sections 256 and 76. Updates and new returns should be submitted annually. Forms, which are used to maintain the national register of notification, can be

downloaded from the Integrated Care Network website, which provides advice and support on the use of HAFs for the Department of Health.

## Health Act Flexibilities – management requirements

### Pooled funds

**12** A pooled fund is a single, common fund set up by partner organisations, such as PCTs and local authorities, in order to meet an agreed list of partnership objectives. The partners decide which is to

**Table 3**  
**Combined Health Act Flexibilities**

Combination	Description	Example
Pooled fund with integrated provision	One fund, shared by both partners, combining all staff across a service area, such as mental health	Staff are paid from a pooled fund. Partners are therefore able to use all staff to undertake the duties of either partner when required, such as to provide assessments or arrange care
Lead commissioning and pooled fund	One fund that combines all commissioning	One fund could be used to commission, for example, needs assessments, wellbeing or preventive services or a pooled fund for older people placements
Lead funds plus pooled funds	Three or more funds that offer some combined commissioning, managed by a host partner	Partners arrange for one organisation to lead commissioning for a service, for example, mental health. There is flexibility under the single management of the host partner to manage a pooled fund, alongside any aligned funds that they do not wish to merge, such as those that are seen as NHS or local authority duties.

**1** It is important to note, however, that the audit and accounting requirements will vary depending on the nature of the flexibilities to be used.

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be the host body, which then manages the pool on behalf of both partners, through agreed delegation arrangements. The host then usually appoints a pool manager who maintains the fund and financial reporting responsibility in-year.

**13** In accounting terms, a pooled fund is described as a 'Joint Arrangement that is Not an Entity' or 'JANE'. In the UK, financial reporting requirements are currently set out in Financial Reporting Standards (FRSs).<sup>1</sup> FRS 9 (Associates and Joint Ventures) states that 'participants should account for their own assets, liabilities and cash flows measured according to the agreement governing the arrangements'.

**14** Pooled funds contain contributions towards expenditure on combined NHS and local authority functions, as agreed by the partnership, and enable the shared responsibility of meeting specific local needs across health and local authority care. Partners' contributions are identified at the outset, however, planned areas of expenditure to be incurred by the pool are not, to allow flexibility in how the funds are used.

**15** When partners wish to pool funds, they will need to ensure that:

- a signed agreement is in place; and
- arrangements are in place to manage the operation of the fund.

### **Signed agreement (Section 75 agreement)**

**16** Regulations regarding the use of HAFs require partners to sign a written agreement covering a number of key terms prior to the commencement of the pool. The agreement should include identification of the host partner, functions, agreed aims and outcomes and the levels of contributions. This agreement is likely to be subject to review at a later stage as auditors will want to ensure that the bodies are acting within their statutory powers. Relevant financial accountability and audit procedures should also be included in the agreement.

**17** A robust joint funding agreement should cover the following:

- agreed aims and outcomes, which may include measures of success for the organisations involved (for example, financially), the service and users;
- the relevant NHS and local authority functions covered in the arrangement;
- identification of the host partner, which will lead on the delivery of the arrangement, and how the other partner(s) will support the host and be involved in delivery on a day-to-day basis;
- how the arrangements will be managed and how the partners will jointly monitor and report progress;

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<sup>1</sup> FRSs are set by the Accounting Standards Board, a part of the Financial Reporting Council.

- governance arrangements, including inter-agency governance structures that set the framework for strategic planning, resource allocation and accountabilities;
- the client groups for whom the pool will fund services and descriptions of the activities this will cover;
- clarity on respective financial contributions and other resources provided in support of the partnership (but not necessarily part of the pool), such as premises, goods and services in kind, and similarly how surpluses and deficits at year-end are dealt with;
- agreement about the ownership and disclosure of any capital items purchased by the pool;
- the duration of the arrangement;
- the provision and mechanisms for annual review, renewal or termination of the arrangement, and with regard to the latter, how all assets and liabilities would be distributed; and
- technical matters such as treatment of VAT, legal issues, complaints, disputes resolution and risk-sharing.

**18** Partners may wish to complete a single agreement that covers multiple separate pooled funds. In such cases, bodies can create a non-specific agreement but set out the details of each pool within any appendices. This provides an easier way to add further pooled funds at later dates should this be required.

## Management of pooled funding arrangements

**19** Partners should agree the systems, management and accountability arrangements of the pooled fund and how the host will deliver the main points contained within the signed agreement. This particularly includes the arrangements necessary for:

- agreeing partners' contributions to the fund;
- financial management, including planning, governance, monitoring and information reporting; and
- accounting and audit, including the treatment of surpluses and deficits, timing of information and VAT.

## Agreeing the contributions

**20** As outlined above, the partnership agreement should set out partners' contributions, the type of resources to be combined, how much and for what duration. Pooled funds enable flexibility precisely because expenditure is based on service users' needs rather than the contributions of individual partners. Partners must first identify existing budgets that currently fund services that will be provided by the pool, disaggregating any where necessary. Each partner should then agree a level of contribution, which is managed and used for the services specified in the agreement. Partners might also wish to agree how contributions will be agreed in subsequent years, and how to factor in any changes, such as the number

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and composition of partners involved or functions, and how contributions will be recalculated accordingly.

- 21** Finance staff will need to be consulted when partners are agreeing what is to be included in any contribution. They will need to determine the following issues, including:
- whether contributions will be based upon past expenditure; are at budget or outturn level for spend; are net or gross of forecast income; and/or include, for example, overheads or other management support;
  - how to deal with pressures on budgets, such as how inflationary uplifts are allocated to fund contributions (not necessarily equal for all partners);
  - how budget growth will be handled, both where a partner wishes to contribute more to the pooled fund to deliver particular new services and where growth in expenditure is required from both parties;
  - how to deal with reductions in contributions to the fund by any partner; and
  - how to deal with contributions that are normally subject to income collection by the local authority.

### **Financial management of the pooled fund**

**22** The financial framework for the pooled fund should ideally be included within the written agreement. Performance and financial management and monitoring arrangements for the fund should be clear and linked across all partners.

**23** The host has responsibility for monitoring expenditure against the budget and year-end financial reporting on behalf of the fund. They should provide the partners with quarterly reports and any other information that the partners can use to monitor the effectiveness of the arrangements. In practice, many organisations will find monthly reporting more appropriate. However, partners will still account for their own contributions to the fund, expenditure from the pool, assets, liabilities and cash.

**24** Each partner's information needs relating to the pool should also be clarified at the outset, and data must be both timely and accurate. The agreement should specify the level and nature of information partners will receive, who should provide and receive it and when. This may include information on income and expenditure, balance on pooled funds, budget monitoring and other performance indicators relating to the objectives of the pooled fund. Data consistency, for example, regarding definitions, is vital to ensure a common understanding. Auditors should also be given access to this information when required. It is recognised, however, that there may

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be difficulties where NHS and local government information management and coding systems are incompatible.

### Accounting and audit requirements

**25** The host is responsible for the accounts and arranging the audit of the pooled fund. A memorandum account, which is an explanatory note to the main annual accounts, can be used by partners to enable better accountability and transparency of the pooled fund's role and activities. It should reasonably include the following as a minimum:

- the purpose of the partnership (information about the services served by the pool);
- the identities of partner bodies;
- the gross income and expenditure of the partnership; and
- the bodies' contributions.

**26** Until 2003/04 the host was expected both to produce a memorandum account and ensure it was certified by their auditor. Subsequently, regulations for the NHS, local authorities and auditors have been amended:

- The *NHS Manual for Accounts*<sup>1</sup> (2007/08) states that regardless of whether the PCT or the local authority is the host partner, it is no longer necessary (only 'discretionary') to include a memorandum account within the annual accounts.

<sup>1</sup> The *Manual for Accounts* offers guidance to NHS trusts and PCTs for the purposes of the annual accounts, not NHS cash management or partnership planning.

- CIPFA guidance for local authority accounts (SORP, 2007) does not require authorities to include a memorandum account of the pool's financial activity, except where disclosure of this information is necessary for a proper understanding of the authority's finances.

Auditor certification specifically for the memorandum account is no longer required. Audit work is therefore included in the overall opinion on the partners' annual accounts.

**27** Health bodies' annual accounts are audited earlier in the year than local authorities'. Therefore, where local authorities are the host partner, the memorandum account will need to be prepared and audited in time to ensure it can be included in NHS accounts should NHS partners wish to incorporate it.

### Management of surpluses and deficits

**28** Partners must also agree on the process for reporting and managing surpluses and deficits and any subsequent responsibilities which may arise in such a situation. The pooled fund is not an entity and therefore cannot be used to carry forward surpluses or deficits over the year-end and each party must account for its own share of the assets, liabilities and cash flows arising from the pool. The host must notify the partners of any year-end surpluses or deficits as specified in

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the formal agreement. Partners should note that any year-end cash balances can not be held by PCTs. The implementation of robust financial management arrangements, particularly reporting and forecasting, will ensure that issues are identified at an early stage.

#### Value Added Tax

**29** Local authorities and NHS bodies are subject to different VAT regimes. Partners should therefore clarify how income, expenditure and VAT will be accounted for before joint arrangements are entered into. NHS bodies are not able to recover VAT on services because they are already recompensed through their funding. Therefore, when a local authority delegates its functions and budgets to an NHS body, VAT recovery is not permitted. Conversely, local authorities can recoup all VAT payments incurred in undertaking an NHS body's functions and budgets. Partnerships should not be designed to avoid tax.<sup>I</sup>

**30** The host body's VAT regime will apply for a Section 75 partnership arrangement. When the local authority is the host, this is more straightforward. When the NHS is the host partner, they may wish to act as an agent for the local authority. This would mean they purchase items on the pool's behalf and then invoice the local authority in bulk. The invoice would show the proportion of VAT relating to expenditure

to meet local authority objectives, which enables the local authority to recover VAT as if it had committed the expenditure directly. Alternatively, the NHS partner could provide the local authority partner with a report to show how much was spent on their behalf, which can then be used to claim back VAT. The relevant NHS finance officer should contact Her Majesty's Revenue and Customs before the partnership begins to agree the approach.

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### Pooled funds and foundation trusts

**31** There is some uncertainty within the NHS, and particularly among mental health trusts, as to Monitor's stance on the use of Section 75 arrangements. A guide for aspirant mental health FTs<sup>II</sup> refers to relationships between NHS trusts and local authorities as being via 'legally binding contracts' or sometimes also described as non-commercial contracts or a joint venture. This may have led some FTs to believe that Section 75 powers should be avoided or that they are undesirable because of the perceived risk of pooling functions and money, and that functions should be delegated by contract only. This should not be the case.

**32** The FT application assessment process, however, does make clear that where such Section 75 partnerships are in place,

<sup>I</sup> EL (97)70: Department of Health guidance (1997) setting out the reasons why NHS bodies must not enter into agreements for the primary aim of tax avoidance.

<sup>II</sup> *Applying for NHS Foundation Trust Status: Guide for Mental Health NHS Trusts*, Department of Health (with Monitor and the NHS), 2006.

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trusts will be assessed against a number of criteria. These criteria state that trusts must be able to:

- identify the partners and their roles;
- ensure governance arrangements and management structures are in place for pooled funds;
- ensure dispute resolution protocols exist;
- clarify processes for dealing with any surplus or deficit; and
- ensure that the Board understands the joint arrangements.

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## How pooled funds are used and by whom

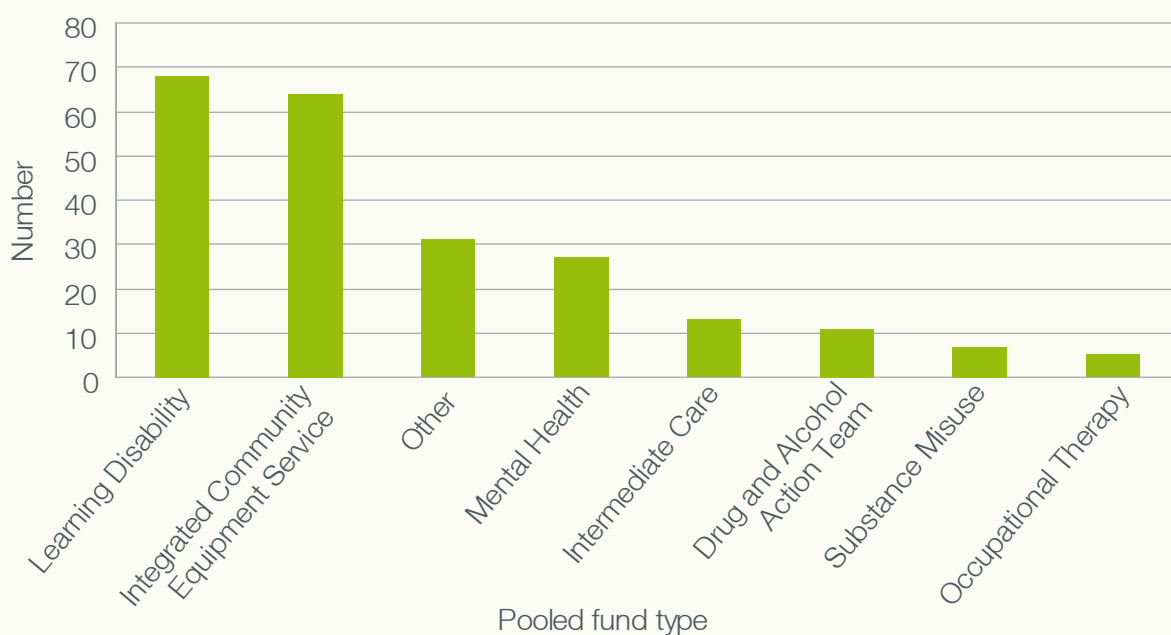
**33** Audit Commission research has reviewed the use of pooled funds across health and social care in England. We have drawn on both a stewardship and governance survey completed in 2006/07 by appointed auditors for all NHS bodies;<sup>i</sup> and a pooled fund survey sent to auditors of all relevant bodies (2007/08).<sup>ii</sup> Although all types of NHS body are involved in partnership

arrangements using HAFs, PCTs, alongside mental health trusts and care trusts are much more likely to be involved than acute trusts, which might only use them, for example, to manage the timely discharge of patients from hospital into social care.

**34** Pooled funds are generally implemented in relation to vulnerable client groups whose needs most easily cross the health/social care divide. Our research has identified that the majority of pooled funds are for people with learning disabilities (where fund expenditure ranges from £95,000 to £87 million per annum) and for people with mental health needs (where fund expenditure ranges from £845,000 to £43 million per annum). PCTs and local authorities are also more than likely to pool funds for community equipment, for which funding was allocated by the Department of Health on the basis that it must be pooled (where fund expenditure ranges from £462,000 to £3.8 million per annum). Figure 1 shows the range of services covered by pooled fund arrangements.<sup>iii</sup>

- <sup>i</sup> We have specifically drawn on the question asking whether the bodies were involved in partnership arrangements using HAFs (2006/07). Please note that this questionnaire was not completed for FTs.
- <sup>ii</sup> A survey was sent to auditors of all PCTs, London and metropolitan borough councils, county councils and unitary authorities asking them to identify all health and social care pooled fund arrangements in which the audited body was involved. Responses received covered 69 per cent of these relevant organisations (summer 2008).
- <sup>iii</sup> There was some lack of clarity as to what activities were actually pooled funds under Section 75. For example, some responses did not include joint equipment stores, but did include Drug and Alcohol Action Teams.

**Figure 1**  
Range of pooled fund arrangements<sup>1</sup>



Source: Audit Commission (data from pooled fund survey, 2008)

**35** The pooled fund survey also highlighted that each PCT and local authority is likely to host between zero and six pooled funds. Figure 2 shows that of local authority and PCT partners, PCTs are the least likely to be the host body compared with the total number of times they are partners in a pooled fund arrangement. However, almost three-quarters of London Borough Council’s pooled funds are likely to be hosted by the London Borough Council. This might be explained due to the types of services involved, for example, learning disability and substance misuse.

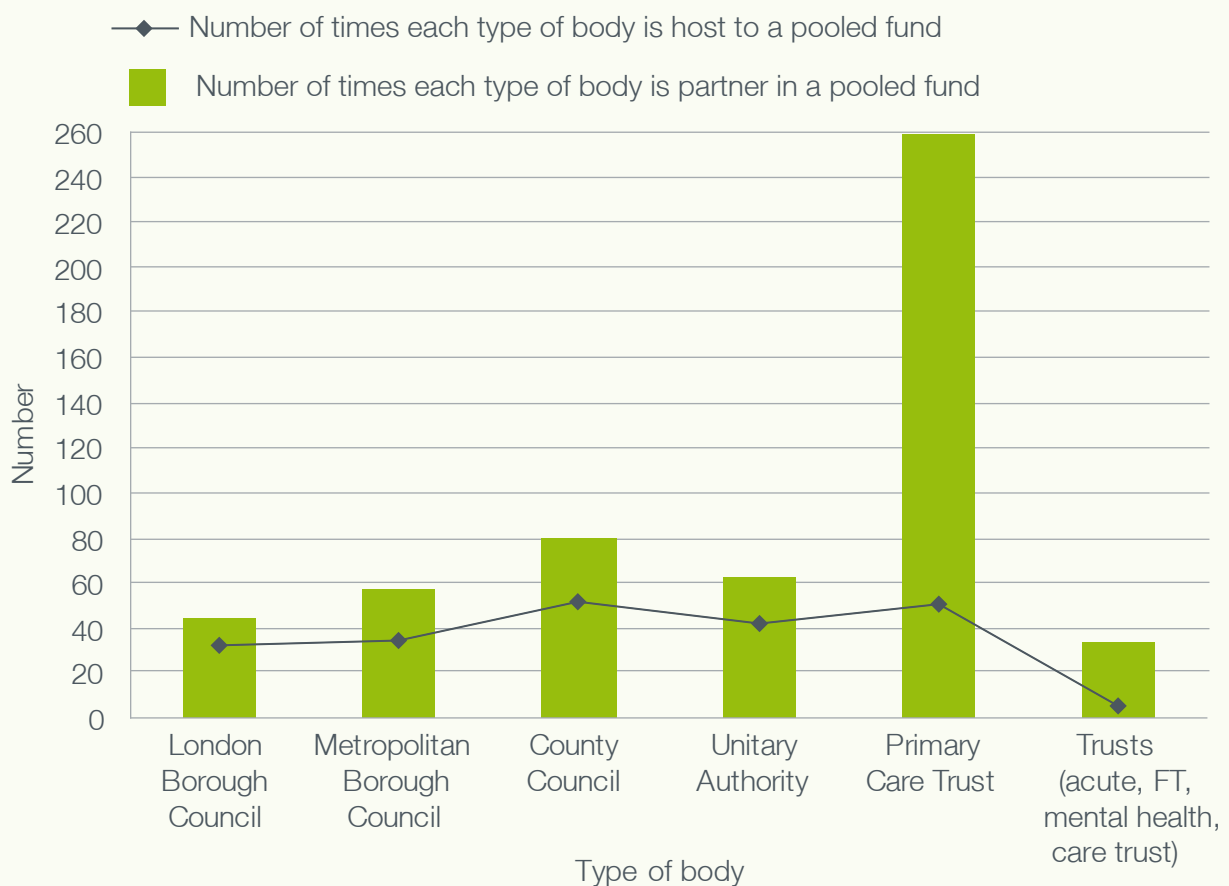
### Alternative joint funding model – aligned budgets

**36** If partners are keen to fund services jointly, but do not wish to pass on responsibility for managing their budget, they can instead align resources in order to meet and deliver agreed aims and outcomes. Partners can identify the contribution each has made to the aligned budget. Funding streams remain separately managed, despite spending and performance being jointly monitored. Such arrangements are not underpinned by a formal Section 75 agreement. Alignment may be viewed as an interim step to pooling.

<sup>1</sup> ‘Other’ includes, for example, physical disabilities, children’s services, public health and rehabilitation.

**Figure 2**

**The number of times each type of body is partner in and host to a pooled fund**



Source: Audit Commission (data from pooled fund survey, 2008)

**37** Audit Commission studies have reviewed the use of pooled and aligned budgets in other settings. The same proportion of children's trusts are as likely to have pooled funds, for example for child and adolescent mental health services as not, and three-quarters of local authorities have

aligned budgets in place.<sup>I</sup> Local strategic partnerships are almost twice as likely to align resources as pool.<sup>II</sup> This is mainly due to concerns about the lack of flexibility that pooling affords and the practicalities of initiating such arrangements.

<sup>I</sup> *Are We There Yet? Improving Governance and Resource Management in Children's Trusts*, Audit Commission, 2008.

<sup>II</sup> Based on research for Audit Commission report on local strategic partnerships, due to be published in 2009.

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**38** Unlike pooled funds, there is no delegation of functions (and therefore one partner's duties can not be undertaken by the other) and no host partner. There also do not need to be formal agreements regarding purpose or performance, making and varying contributions or dealing with surpluses and deficits. However, given the lack of formal agreements, effective governance and financial management arrangements are crucial.

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## Next steps

**39** The Audit Commission will be building on the issues highlighted in this briefing in its forthcoming national report, due to be published in summer 2009. The report will focus on joint financing across health and social care, reviewing the range of joint funding arrangements between NHS bodies and local authorities. Primary research with local NHS and local authority partnerships will investigate the benefits and challenges of implementing the legislative powers allowing joint funding arrangements, how they result in better value for money and whether they could be changed to make joint funding easier. It will also consider the future of joint funding arrangements in light of the impact of the Darzi review and the move towards individualised budgets as an alternative option of bringing NHS and social care money together to meet local needs.

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## Further information

### Legislation

- Sections 75, 76 and 256 of the NHS Act 2006
- Section 10 of the Children Act 2004
- England NHS Bodies and Local Authorities Partnership Arrangements Regulations 2000 (as amended)

### Accounts guidance

- CIPFA, *Pooled Budgets – A Practical Guide for Local and Health Authorities*, CIPFA, 2001.
- CIPFA, *Code of Practice on Local Authority Accounting in the United Kingdom 2007: A Statement of Recommended Practice*, CIPFA, 2007.
- *Primary Care Trusts Manual for Accounts 2007/08, Chapter 7: Financial Monitoring and Accounts PCT Schedules Completion*, Department of Health.

### Internet guidance

- Department of Health pages on NHS Act 2006 partnership arrangements: [www.dh.gov.uk](http://www.dh.gov.uk)
- Integrated Care Network website. Advisory Notes 1-6 (including designing agreements for health act flexibilities, accounting for pooled budgets and treatment of VAT) may be of particular interest: <http://networks.csip.org.uk/icn>

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