

Foreword

This guide updates *Pooled Budgets: A Practical Guide for Local and Health Authorities* (CIPFA, 2009) to cover developments up to 2017. It takes particular account of the introduction of the Better Care Fund in 2015, which has become the primary area of pooling, though this did not change the underlying legal framework by which pooling occurs. Pooling remains relevant to the whole of social care, including adults (where it has become central) and children (where there has been less recent activity).

The aim of this guide is to define the basic principles of financial management, governance and accountability that partners in budget pooling arrangements should follow.

It should be valuable reading for anyone responsible for implementing or reviewing pooled budget arrangements or seeking to ensure that they offer good value for money to taxpayers and the local community.

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