

**East Dunbartonshire HSCP
Performance Audit & Risk Committee Meeting
10am, Monday 9TH February 2026**

Meeting will be hybrid with in-person attendance at Kirkintilloch Health and Care Centre, Room F33a/F33b or virtually via MS Teams

AGENDA

Item	Lead	Description	Update	Noting/ Approval
STANDING ITEMS				
1.	C Smith	Welcome and Introductions	Verbal	Noting
2.	C Smith	Draft Minutes of Last Meeting – 6 th November 2025	Paper	Approval
3.	A McCready	Performance Audit and Risk Committee – Terms of Reference Review	Verbal/ Paper	Noting/ Approval
4.	T Reid	Forvis Mazars Audit Report For Year Ended 31 st March 2024 Forvis Mazars – Annual Audit Plan For Year Ended 31 st March 2025	Paper	Approval
5.	A McCready	East Dunbartonshire Integration Joint Board/HSCP Final Audited Annual Accounts 2023/2024	Paper	Approval
6.	A McCready	Performance, Audit & Risk Committee Response to Forvis Mazars Governance Letter on East Dunbartonshire IJBs Financial Statements for the Year Ending 31 st March 2025	Paper	Approval
7.	J Robertson/ G McConnachie	Audit Planning 2026/27 And Internal Audit Update To December 2025	Paper	Noting
8.	A McCready	HSCP Corporate Risk Register Update	Paper	Approval
9.	A McCready	HSCP PAR Agenda Planner	Paper	Noting
10.	C Smith	AOCB	Verbal	Noting
11.	C Smith	Date of next meeting – 13 th March 2026	Verbal	Noting

**Minutes of the
East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting**

**Date: Thursday 6th November 2025, 10.00am
Location: Via MS Teams and KHCC Rooms F33a/F33b**

Present:			
	Calum Smith	EDC Councillor, Depute Leader (Chair)	CS
	Libby Cairns	NHS Non – Executive Board Member (Vice Chair)	LC
	Derrick Pearce	HCSP Chief Officer	DP
	Alison McCready	HSCP Chief Finance and Resources Officer	AM
	Jamie Robertson	Internal Auditor	JR
	Kathleen Halpin	HSCP Chief Nurse	KH
	Lesley-Anne McDonald	NHS Non – Executive Board Member	LM
	Tom Reid	Manager, Mazars External Auditors	TR
	Claire Carthy	Head of Children’s Services and Criminal Justice	CC
	David Aitken	Head of Adult Services and CSWO	DA
	Charles Vincent	NHS Non – Executive Board Member	CV
	Andy Craig	HSCP Planning, Performance & Quality Officer	AC
Minutes:	Siobhan McGinley	Corporate PA	SM

Item No.	Topic	Action by
1.	Welcome and Introductions	CS
	<p>Councillor Smith opened the meeting and welcomed all members. He noted the departure of Paul Brown, former Internal Audit and Risk Manager, from East Dunbartonshire Council, thanked him for his support and wished him well for the future.</p> <p>Apologies submitted by Councillor Aiden Marshall.</p>	
2.	Draft Minutes of Last Meeting – 15th September 2025	CS/All
	<p>With reference to Page 2, Item 3 of the previous minutes, LC suggested an amendment where it states: - <i>'LC emphasised points made by LM and in particular referred to the IJB and PAR meetings having the same Chairperson'.</i></p> <p>LC requested this be amended as follows: - <i>'LC emphasised points made by LM and in particular highlighted member composition and the benefits of training to ensure best practice is maintained'.</i></p> <p>At page 3, Item 4, LC requested a correction where it reads: - <i>'LC expressed appreciation for the audit work undertaken and invited Members comments on the amendments related to the revised CIES and EFA.....'</i></p> <p>Request for this to be amended as follows:- <i>'LC expressed appreciation for the audit work undertaken and welcomed the revised CIES and EFA and the inclusion of this information in the statements'.</i></p> <p>No further corrections raised.</p> <p>Item Approved.</p>	
3.	Performance Audit and Risk Committee – Terms of Reference Review	AM
	<p>AM noted that a draft Terms of Reference was brought to the last meeting, where the content had been reflected upon by members. It was considered appropriate for the Chief Solicitor and Monitoring Officer to review this document. A further update will be shared with the Committee in due course.</p> <p>Item Noted.</p>	
4.	Forvis Mazars – Progress Report 2023/2024 2024/2025 Update	TR

	<p>TR updated that in relation to 2023/24, the completion of East Dunbartonshire Council's data migration to the financial reporting system remains outstanding. Forvis Mazars will meet with AM and finance team to initiate the process for 2024/25 financial statements and will update Members at the next meeting.</p> <p>Comments/questions LC referenced point 3.3 of the Report, querying specifically the indicative timeframe around the progress on outstanding items. TR advised that once the awaited information has been received, it will take 10 – 14 days for completion of the 2023/24 Audit report. LC then asked if a start date had been set to commence the 2024/25 audit. TR confirmed the planning meeting would begin one week from today, starting properly 17th November.</p> <p>Forvis Mazars – Progress Report 2023/2024 – Approved. 2024/2-25 Update – Noted.</p>	
5.	East Dunbartonshire IJB Unaudited Accounts 2024/2025	AM

Following the update provided by TR at Item 4, AM advised that a meeting has been arranged to look at the 2024/25 accounts next Thursday, 13th November.

AM had found the pre-agenda meeting useful as it had highlighted a number of points which are noted for members to review today. The proposal is for any changes agreed to be circulated to members and once approved, relayed back to Forvis Mazars.

Comments/questions

LC expressed thanks for the inclusion of this information within the papers today and also commented on the pre-agenda meeting where only a couple of small amendments had been noted.

LC made reference two points relating to the Report and Appendix 1.

- Point 3.13 of the Report, *'The level of general reserves is short of this prudent level by £1.8m but still provides the partnership with a contingency to manage any unexpected in year pressures moving into future years of financial uncertainty'*.
- Page 25 of Appendix 1 makes reference to *'the responsibility of the CFO to provide advice on appropriate and prudent level of reserves taking into account the scale of the partnership budgets, and the levels of risk to the partnership's financial position'*.

LC asked how confident we can be of the reserves situation outlined at Point 1.13 and how are we planning going forward, to replenish these reserves.

With regard to the confidence of the reserves position, AM explained that the reserves are analysed on a monthly basis, earmarked reserves are set for different things. Protected reserves are for specific services. Throughout the year, performance is analysed and the position constantly reviewed, with reserves move accordingly.

In terms of replenishment, this is being tackled within the multiple service reviews which are ongoing, looking at pipeline of transformation opportunities, benchmarking against neighbouring HSCPs, radical ideas are being explored for now and for the future.

LC referred to Point 3.16 of the Report, concerning governance principles and queried how the review was undertaken, given the current position on the accounts. Financial monitoring is out with the statutory timeframe, and some concern was expressed by members on accuracy.

AM noted the concerns raised by members and assured the Committee that ongoing communication is maintained with EDC colleagues, rather than relying on assumption; the position was carefully considered and not merely accepted. In a general sense, it is not solely financial governance which forms the governance framework, across the board, this position was widely accepted by SMT when AM joined the organisation. The robust framework around this has provided assurance to the CFRO. She will continue to forge ahead working closely with colleagues on this.

	<p>LM also made reference to Point 3.16 of the Report and queried what the nature of the review had been and who was involved in this.</p> <p>AM advised that principally, it had been reviewed by her and finance colleagues and as previously mentioned, they did not draw on their own conclusions from the review but sought advice from the wider business including EDC colleagues to gain further understanding on the drivers behind the results.</p> <p>LM referenced Point 3.17 of the Report where it states, ‘...<i>the partnership has assessed itself against this framework...</i>’</p> <p>LM queried what the nature of the assessment had been.</p> <p>AM explained the involvement of internal audit colleagues and cognisance of the budget and annual delivery plan were taken in to account. The assessment on where the year ended was conducted from a finance perspective but which included the wider business.</p> <p>LM requested additional clarification regarding the appropriate level of involvement for IJB members in these reviews and assessments.</p> <p>DP added that the governance self-assessment framework is largely officer-led, which affords triangulation with the risk register, the annual delivery plan and the assessment of our level of delivery on the delivery plan which could be brought to this forum for completeness.</p> <p>TR stated that he would welcome this being presented to the committee, allowing members to participate more actively.</p> <p>DP suggested that the current self-assessment framework be circulated to members for information and a draft self-assessment be brought to PAR.</p> <p>Members were in agreement with the proposal from DP.</p> <p>Item Approved.</p>	
6.	Internal Audit Update	JR
	<p>By way of personnel update, JR reiterated the departure of Paul Brown from EDC. Gillian McConnachie, who previously held the role as Chief Internal Auditor, and who is supporting Tom Reid, will be reinstated to this role on completion of the work currently being undertaken.</p> <p>Item Approved.</p>	
7.	HSCP Delivery Plan 2025-26 Update Qtr 2	AC

	<p>AC noted, this is the second progress update on the Annual Delivery Plan approved by IJB in March this year. He drew members attention to the two appendices where it details the 27 projects, of which 22 are on track for delivery and 5 are amber and at risk. Amber projects are listed as: -</p> <ul style="list-style-type: none"> • West of Scotland Adolescent Intensive Psychiatric Care Unit (IPCU) – 40% • Bishopbriggs Premises – 75% • West Locality Premise Feasibility (Milngavie) – 60% • Business cases for Woodlands and Milngavie Clinic – 60% • East Dunbartonshire components of the GGC Unscheduled Care Joint Commissioning Plan – 0% <p>Comments/questions DP clarified that the scoring for Unscheduled Care Joint Commissioning Plan is due to the absence of a Plan rather than no delivery of action to address unscheduled care. With regard to the Bishopbriggs Premises, DP updated that the HSCP Corporate Business Manager was on site today and will be in receipt of the keys therefore, progress is greater than 75%.</p> <p>LC referred to page 3 of Appendix 2, HSCP-25-02, specifically the actions planned in the next reporting period, and reflected on the recent development session with Public Health partners. LC sought comment on how Public Health would be embedded at the core of our services. DP agreed that there is a strong interest in incorporating prevention and early intervention into our core activities, and this approach has been included in the discussions during Service Reviews. He acknowledged the challenges associated with statutory responsibilities; however, their impact will be reflected in the results of the Leadership Review and incorporated into future IJB reports and discussions. DP added that the Public Health framework is a live document, and the actions will continually be under review to ensure maximum opportunity to deliver on early intervention.</p> <p>Item Noted.</p>	
8.	<p>Pineview Inspection</p>	DA
	<p>DA reflected on the Care Inspectorate report following inspection in June 2025, which focussed on 2 main areas.</p> <ol style="list-style-type: none"> 1. How well do we support people’s wellbeing which scored 6 (Excellent), previous inspection grade was 5, and 2. How good is our staff team which scored 5 (Very Good). <p>Comments/questions LM commended the report on achieving such high grades. CS also commented on the excellent grades in the report.</p> <p>Item Noted.</p>	
9.	<p>John Street Inspection</p>	DA

	<p>An inspection took place in July 2025, focussing on the 4 areas below.</p> <ol style="list-style-type: none"> 1. How well do we support people's wellbeing. 2. How good is our leadership. 3. How good is our staff team. 4. How good is our setting. <p>Despite challenges within the service, each of the 4 areas received a grade of 4 with all previous areas of improvement having been met.</p> <p>Comments/questions CS described the report as very encouraging. LM was impressed by the work undertaken and pleased to see it moving in the right direction.</p> <p>DP added that this is one of the active service reviews for which papers will be coming to IJB, with strong focus on how to best meet the outcomes for people.</p> <p>Item Noted.</p>	
10.	HSCP Corporate Risk Register Update HSCP Corporate Risk Register Update	AM

	<p>AM updated that all live risks had been reviewed since last Committee meeting in September. There remain 21 live risks, 3 of which are very high, 12 high and 6 medium.</p> <p>Each of the risks are fed in by individual service registers. Reviews are taking place on a monthly basis and being monitored for mitigations, progress and evaluating external factors.</p> <p>Comments/questions</p> <p>CV raised concerns in respect of the wording on risk HSCP22 SCS, relating to the ward closure for IPCU. DP conceded that scores and narrative could be re-evaluated, and revised accordingly, and that reflection on whether risk or issue would be sensible.</p> <p>In response to the query on appropriate rating of the risks, DP advised that the risk at HSCP20 (CAMHS), relates to the impact of bed closures in relation to the management on the requirements of young people who may have otherwise been admitted.</p> <p>CV sought clarification regarding the neurodevelopment pathway waiting times, HSCP21 and queried if these are risks or live issues. DP assured Members that the waiting times are being actively managed, despite the issues raised. Scoring relates to how the HSCP is managing the associated risks.</p> <p>LC referred to the table at point 3.3 of the Report and requested that Officers amend the wording, indicating that the title of the end column should direct the reader to read the figures be read vertically.</p> <p>DP added that feedback is helpful, and conversations are ongoing around the rating and timing. DP suggested deferring formal approval until the next meeting. It was agreed on the basis of the changes to be made to the risk register, approval should be deferred until next meeting. DP informed the Committee that review of the presentation of risk register is ongoing to make analysis and scrutiny slicker.</p> <p>Item Noted.</p>	
11.	HSCP PAR Agenda Planner	AM
	<p>AM suggested that the 2024/25 external annual audit plan is tabled for the next meeting.</p> <p>Item Noted.</p>	
12.	AOCB	CS
	No discussion.	
13	Date of next meeting – tbc January 2026	

	<p>Due to the anticipated difficulty in producing the necessary documents by January 2026, AM recommended rescheduling the date to February 2026. Provisional dates of 9th and 10th February 2026 will be circulated by admin and responses collated. Date of 15th January will be superceded by the February date.</p> <p>Item Noted.</p> <p>Meeting concluded.</p>	
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**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING:	9TH FEBRUARY 2026
REPORT REFERENCE:	PERF/090226/04
CONTACT OFFICER:	ALISON MCCREADY, CHIEF FINANCE & RESOURCES OFFICER
SUBJECT TITLE:	FORVIS MAZARS – AUDIT REPORT FOR YEAR ENDED 31ST MARCH 2024 FORVIS MAZARS – ANNUAL AUDIT PLAN FOR YEAR ENDED 31ST MARCH 2025

1.0 PURPOSE

- 1.1** The purpose of this report is to update the committee on the progress of Forvis Mazars Annual Audit for the year ending 31st March 2024 and the Annual Audit Plan for the year ending 31st March 2025 for East Dunbartonshire IJB.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1** Note and agree the content of the Annual Audit Report for the IJB for 2023/24.
2.2 Note and agree the content of the Annual Audit Plan for the IJB for 2024/25

**DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

- 3.1** The Annual Audit Report (AAR) for year ending 31st March 2024 provides the Performance Audit and Risk Committee with a summary of audit conclusions and findings from considerations of the wider scope audit specified in the Code of Audit Practice 2021 namely, financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.
- 3.2** An AAR was presented to the Performance Audit and Risk Committee on the 15th September 2025 which noted the status of the 23/24 audit as substantially complete with final completion contingent on reconciliation of East Dunbartonshire Council's data migration to financial reporting system Oracle Fusion and completion of associated quality and compliance checks which remained outstanding. A progress report was then presented to the committee on 6th November 2025 noting further progress on the outstanding items but that some items remained outstanding from Council officers which were required to provide assurance over the data migration to be able to complete the IJB audit.
- 3.3** The AAR as at January 2026 presented to the committee today notes the status and audit opinion on page 5 as substantially complete now with no significant matters outstanding. The status of the audit has been updated on page 9 detailing the two areas outstanding, both with low impact meaning they are not considered likely to result in material adjustment or change to disclosures in the financial statements. The first relates to audit review and quality control which is undergoing final stages of review by the Engagement Lead. This includes review of the migration work carried out by the data analytics team at Forvis Mazars, however from discussions with the team on their key findings it is unlikely there will be any issues impacting on the proposed audit opinion for the IJB. The second is in relation to the annual report and accounts and letter of representation which will be completed upon receipt of the signed version of the accounts and letter of representation. The audit conclusion on page 14 has been updated to conclude that no significant issues arose to report based on the results of testing.
- 3.4** A copy of the Annual Audit Progress Report to 31st March 2024 as at January 2026 is included as **(Appendix 1)**.
- 3.5** The Annual Audit Plan sets out the scope of engagement, planned scope and audit approach timelines, significant risks and key judgements, the wider audit scope and best value, proposed audit fee for the year, a commitment to independence and materiality and misstatements.
- 3.6** A copy of the Annual Audit Plan for 2024/25 is included as **(Appendix 2)**.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

- 4.1** Relevance to HSCP Strategic Plan 2025-2030 Priorities;-
1. Empowering People
 2. Empowering and Connecting Communities
 3. Prevention and Early Intervention
 4. Public Protection

- 5. Supporting Carers and Families
- 6. Improving Mental Health and Recovery

The annual audit plan sets out the arrangements for review of areas related to financial governance, management, sustainability and assurance on value for money across the HSCP financial landscape. This ensures the partnership delivers on these key aspects which in turn supports the continued delivery of priorities set out within the strategic plan.

- 4.2 Frontline Service to Customers – None
- 4.3 Workforce (including any significant resource implications) – None
- 4.4 Legal Implications – None
- 4.5 Financial Implications – The Annual audit report provides an update on the ongoing review of the financial performance of the IJB for 2023/24 through a review and opinion on the annual accounts for the partnership and considers the wider audit dimensions that frame the scope of public sector audit requirements including financial management arrangements, financial sustainability, governance and transparency and value for money. The Annual audit plan for 2024/25 will continue this review for the 2024/25 annual accounts.
- 4.6 Procurement – None
- 4.7 ICT - None
- 4.8 Corporate Assets – None
- 4.9 Equalities Implications – None
- 4.10 Sustainability – None
- 4.11 Alignment to Population Health Framework – None
- 4.12 Alignment to Health and Social Care Strategic Renewal Framework – None
- 4.13 Other – None

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 The report sets out the significant risks for the IJB.

6.0 **IMPACT**

- 6.1 **STATUTORY DUTY** – Forvis Mazars are the externally appointed auditors for the IJB. The scope of engagement is set out in the Code of Audit Practice, issued by the Auditor General and the Accounts Commission available from the Audit Scotland website: Code of audit practice | Audit Scotland (audit-scotland.gov.uk). The responsibilities are

principally derived from the Local Government (Scotland) Act 1973 (the 1973 Act) and the Code of Audit Practice.

6.2 EAST DUNBARTONSHIRE COUNCIL - None

6.3 NHS GREATER GLASGOW & CLYDE - None

**6.4 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No
Direction Required**

7.0 POLICY CHECKLIST

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – Forvis Mazars Annual Audit Report for the year ending 31 March 2024

8.2 Appendix 2 – Forvis Mazars Annual Audit Plan for the year ending 31 March 2025



Annual Audit Report

East Dunbartonshire Integration Joint Board – year ended 31 March 2024

January 2026

Performance, Audit and Risk Committee
East Dunbartonshire Integration Joint Board
10 Saramago Street
Kirkintilloch
G66 3BF
26 January 2026

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

Dear Committee Members and Controller of Audit,

Annual Audit Report – Year ended 31 March 2024

We are pleased to present our Annual Audit Report for the year ended 31 March 2024. The purpose of this document is to summarise our audit conclusions and findings from our considerations of the wider scope audit specified in the Code of Audit Practice 2021 namely, financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

The scope of our work, including identified significant audit risks, and other key judgement areas, was outlined in our Annual Audit Plan, which we presented to you on 11 June 2024.

We have reviewed our Annual Audit Plan and concluded that the significant audit risks and other key judgement areas set out in that report remain appropriate.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail, then please do not hesitate to contact me on 07816354994 or via tom.reid@mazars.co.uk.

Yours faithfully

Tom Reid (Audit Director)

Forvis Mazars LLP

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B	Appendix B: Draft audit report
C	Appendix C: Confirmation of our independence
D	Appendix D: Other communications
E	Appendix E: Wider scope and Best Value ratings

Our reports are prepared in accordance with Terms of Appointment Letter from Audit Scotland dated 18 May 2022 through which the Accounts Commission has appointed us as external auditor of East Dunbartonshire Integration Joint Board (the IJB) for financial years 2022/23 to 2026/27. We undertake our audit in accordance with Part VII of the Local Government (Scotland) Act 1973, as amended; and our responsibilities as set out within Audit Scotland's Code of Audit Practice 2021.

Reports and letters prepared by appointed auditors and addressed to the IJB are prepared for the sole use of the IJB and made available to Audit Scotland and the Accounts Commission, the Controller of Audit. We take no responsibility to any member or officer in their individual capacity or to any other third party.

01

Executive Summary

Executive summary

Audit conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2023/24 is set out in Audit Scotland's Code of Audit Practice 2021. Our responsibilities and powers are derived from Part VII of the Local Government (Scotland) Act 1973 and as outlined in our Annual Audit Plan, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report, we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Annual Audit Plan, which include:

- Management override of controls.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements. Section 7 outlines our work on the IJB's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 31 March 2024.

At the time of preparing this report, there are no significant matters outstanding. Subject to the satisfactory conclusion of the remaining audit work, we have the following conclusions:



Audit opinion

We expect to issue an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.



Matters on which we report by exception

We are required by the Accounts Commission to report to you if, during the course of our audit, we have found that adequate accounting records have not been kept; the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Executive summary (continued)

Conclusions from our audit testing and audit opinion (continued)



Other information

We are required to report on whether the other information (comprising of Management's Commentary, Statement of Responsibilities and the unaudited parts of the Remuneration Report), is materially inconsistent with the financial statements; is materially inconsistent with our knowledge obtained in the course of the audit; or is materially misstated.

No inconsistencies have been identified and we expect to issue an unmodified opinion in this respect.



Management Commentary and Annual Governance Statement

We are required to report on whether the information given in the Management Commentary and Annual Governance Statement is consistent with the financial statements; and has been properly prepared in accordance with the statutory guidance issued under the Local Government in Scotland Act 2003 and Delivering Good Governance in Local Government Framework 2016.

We have no matters to report in respect of the Management Commentary and Annual Governance Statement.



Wider powers

Section 101 of the Local Government (Scotland) Act 1973 requires us to give any person interested, the opportunity to question us about the accounting records of the IJB and to consider any objection made to the accounts. We confirm that no such correspondence has been received.

Executive summary (continued)

Best Value and Wider Scope conclusions

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in Audit Scotland's Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2023/24 audit and allows us to use a risk-based approach to report on our consideration of the IJB's performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the IJB's performance.

The Code's wider scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

It remains the responsibility of the IJB to ensure proper financial stewardship of public funds, it complies with relevant legislation and establishes effective governance of their activities. The IJB is also responsible for ensuring that it establishes arrangements to secure continuous improvement in performance and, in making those arrangements, ensures resources are being used to improve strategic outcomes and demonstrate the economy, efficiency, and effectiveness throughout the use of its resources. These arrangements should be proportionate to the size and type of the IJB, appropriate to the nature of the IJB and the services and functions that it has been created to deliver.



Wider Scope

We anticipate having no risks in arrangements to report in relation to the financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes arrangements that the IJB has in place.

Further detail on our Wider Scope work is provided in section 7 of this report including any significant risks identified.



Best Value

We anticipate having no risks in arrangements to report in relation to the arrangements that the IJB has in place to secure economy, efficiency and effectiveness in its use of resources.

Further detail on our Best Value work is provided in section 8 of this report including any significant risks identified.

02

Status of the audit

Status of our audit

Our audit work is substantially complete and, except for the matters set out below, there are currently no matters of which we are aware that would require modification of our audit opinion.

Audit area	Status	Description of the outstanding matters
Audit review and quality control	Low	Our audit work is undergoing final stages of review by the Engagement Lead and further quality and compliance checks. In addition, there are residual procedures to complete, including updating post balance sheet event considerations to the point of issuing the opinion, obtaining final management representations and agreeing adjustments to the final set of accounts.
Annual report and accounts and letter of representation	Low	We will complete our final review of the annual report and accounts upon receipt of the signed version of the accounts and letter of representation.

Status

High - Likely to result in a material adjustment or a significant change to disclosures in the financial statements.

Medium - Potential to result in a material adjustment or a significant change to disclosures in the financial statements.

Low - Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.

03

Audit Approach

Audit Approach

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Annual Audit Plan, issued on 11 June 2024.

Materiality

Our provisional materiality at the planning stage of the audit was set at £4,700k using a benchmark of 2% of gross expenditure. Our Performance materiality was set at £3,200k and clearly trivial threshold was set at £138k.

Based on the final financial statement figures and other qualitative factors, the final overall materiality we applied was £5,815k, final performance materiality: £4,070k and final clearly trivial threshold: £174k.

Significant findings

Significant findings

Significant findings, including key areas of management judgement

The significant findings from our audit include:

- our audit conclusions regarding significant risks and key areas of management judgement outlined in the Annual Audit Plan;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 15 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management;
- any significant difficulties we experienced during the audit.

Significant findings

Management override of controls

Description of the risk

This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur. Management at various levels within an organization are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

How we addressed this risk

We addressed this risk by:

- reviewing the key areas within the financial statements where management has used judgement and estimation techniques and consider whether there is evidence of unfair bias;
 - examining any accounting policies that vary from The Code of practice on Local Authority in the United Kingdom (the Code);
 - testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; and
 - considering and testing any significant transactions outside the normal course of business or otherwise unusual.
-

Audit conclusion

Based on the results of testing, we have no significant issues arising to report.

Significant findings (continued)

Qualitative aspects of the IJB's accounting practices

We have reviewed the IJB's accounting policies and disclosures and concluded they comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets, published in November 2022, appropriately tailored to the IJB's circumstances.

Draft accounts were received from the IJB on 4 February 2025 and were of a good quality.

Significant matters discussed with management

During our audit we communicated the following matters to management:

Comprehensive Income and Expenditure Statement and Expenditure and Funding Analysis presentation :- During the audit, we held several discussions with management regarding the presentation of the Comprehensive Income and Expenditure Statement (CIES) and the Expenditure and Funding Analysis (EFA). Our queries focused on ensuring compliance with the CIPFA Code of Practice on Local Authority Accounting 2023/24 and whether the headings accurately reflect the IJB's functions. For example, the EFA included headings such as "Employee Costs" and "Property Costs," despite the IJB not directly employing staff or holding non-current assets on its Balance Sheet.

We highlighted that, under the Code, an EFA is only required where there are statutory adjustments between the General Fund and the CIES. If no such differences exist, the authority should disclose why an EFA is not presented. We also discussed whether the CIES service headings could be consolidated to better reflect the nature of transactions with NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

Following these discussions, management retained the existing CIES format but added a

clarifying note. The EFA was renamed the "Expenditure and Income Analysis" and included a footnote to provide transparency on how funding is spent. Management confirmed this is a subjective analysis for context rather than a statutory requirement.

Significant difficulties during the audit

During the course of the audit, we did not encounter any significant difficulties, and we have had the full co-operation of management.

Significant findings (continued)

Wider responsibilities – statutory reporting

The 1973 Act allows any persons interested to inspect the accounts to be audited and the underlying accounting records of the IJB. The act also allows any persons interested to object to the accounts.

We are required to notify the Controller of Audit when circumstances indicate that a statutory report may be required.

- Section 102(1) of the 1973 Act allows us to prepare a report to the Commission about the IJB's accounts; matters that have arisen during the audit that should be brought to the attention of the public; or the performance of the IJB in their duties relating to Best Value and community planning.
- Section 102(3) of the 1973 Act allows us to make a special report to the Commission if an item of account is contrary to law; there has been a failure on someone's part to bring into account a sum which ought to have been brought into account; a loss has been incurred or deficiency caused by the negligence or misconduct of a person, or by the failure of a body to carry out a duty imposed on them by any enactment; or a sum which ought to have been credited or debited to one account of a body has been credited or debited to another account and the body has not taken, or is not taking, steps to remedy the matter.
- Section 97A of the 1973 Act allows us to undertake or promote comparative and other studies to make and publish recommendations for the securing by local government bodies of Best Value, improving economy, efficiency and effectiveness in the provision of services by local government bodies and improving the financial or other management of local government bodies.

We confirm that a statutory report is not required.

05

Internal control conclusions

Internal control conclusions

Overview of engagement

As part of our audit, we obtained an understanding of IJB's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of IJB's internal controls, we are required to communicate to the Performance, Audit and Risk Committee any significant deficiencies in internal controls that we identified in during our audit.

Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A necessary control to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered IJB's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of IJB's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported.

If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

We have not identified any deficiencies in IJB's internal controls as at the date of this report.

Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of the Performance, Audit and Risk Committee.

We have not identified any significant deficiencies in the IJB's internal controls as at the date of this report.

Other observations

We also record our observations on the IJB's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

Internal control conclusions (continued)

Other observations (continued)

We do not have any other internal control observations to bring to your attention as at the date of this report.

Whether internal control observations merit attention by the Performance, Audit and Risk Committee and/ or management is a matter of professional judgment, taking into account the risk of misstatement that may arise in the financial statements as a result of those observations.

Internal control conclusions (continued)

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Related parties' transactions – Register of Interest

Officers could not provide declaration of interest forms for several non-voting Board members and senior officers.

Several of the declaration forms completed by Board members did not have physical or electronic signatures and instead the individual's name had been typed into the Word documents.

Potential effects

Failure to update the register of interest may result in conflicts of interest going undisclosed leading to incorrect or incomplete disclosure of related party transactions.

There is a risk that the register of interest could be manipulated in the absence of formal signatures.

Recommendation

The IJB should establish robust procedures for disclosure of related party interests and ensure the register is regularly updated for all relevant individuals.

23/24 update

Complete. Officers have implemented processes to ensure the completeness of returns and their publication on the Health and Social Care Partnership website. All declaration of interest forms for 2023/24 were received.

Internal control conclusions (continued)

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Compliance with Local Authority Accounts (Scotland) Regulations 2014

The unaudited annual accounts do not comply with the Local Authority Accounts (Scotland) Regulations 2014.

Potential effects

There is a risk that there will be non-compliance in the current year.

Recommendation

The IJB should ensure it has procedures in place to ensure that the unaudited annual accounts comply with the requirements of the Local Authority Accounts (Scotland) Regulations 2014.

23/24 update

Ongoing. The annual accounts were not submitted to the auditor by the statutory deadline of 30 June due to delays in the IJB receiving the financial reporting information required to prepare them. The IJB needs to ensure appropriate procedures are in place to achieve compliance in future years.

06

Summary of misstatements

Summary of misstatements

We set out below and on the following pages a summary of the misstatements we identified during our audit, above the trivial threshold for adjustment of £174k.

We identified no misstatements, adjusted or unadjusted, above our reporting threshold as at the date of this report.

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Annual Audit Plan, issued on 11 June 2024. The subsequent changes to those figures are set out in the section 3 of this report.

Summary of misstatements (continued)

Disclosure misstatements

We identified the following adjustments during our audit that have been corrected by management:

Remuneration Report:- Amendments were made to address narrative and presentation inconsistencies identified in the remuneration report relating to unclear wording, ambiguous dating of senior roles, and unexplained references in pension disclosures.

Management Commentary:- Minor presentation and narrative inconsistencies identified, including diagram presentation issues, hyperlink issues, and formatting errors. We also recommended updates to improve clarity and reader understanding.

Comprehensive Income and Expenditure Statement and Expenditure and Funding Analysis:- Additional disclosure included to better reflect the nature of the IJB's transactions with the Health Board and Council.

Usable Reserve General Fund:- Inclusion of description of the purpose and nature of material earmarked reserves as required by the Code.

07

Wider scope

Commentary on Wider Scope

Overall Summary



Commentary on Wider Scope

Wider scope summary

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in the Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2023/24 audit and allow us to use a risk-based approach to report on our consideration of the IJB's performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the IJB's performance.

The Code's wider scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Identified risks?	Actual risks identified?	Other recommendations made?
 Financial management	28	No	No	Yes – see commentary on page 31
 Financial sustainability	32	No	No	Yes – see commentary on page 34
 Vision, leadership and governance	35	No	No	Yes – see commentary on page 39 and 40
 Use of resources to improve outcomes	40	No	No	No

Commentary on Wider Scope

Financial management

Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.



Financial management (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial management culture	<p>The IJB does not have any non current assets, nor does it directly incur expenditure or employ staff. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records.</p> <p>The IJB's finance team works closely with NHS and Council finance colleagues to identify and properly record its income and expenditure. The management within the IJB maintain good communication and coordinate effectively with both NHS and Council partners. There is a culture of ensuring financial regulations are monitored and adhered to.</p> <p>The Performance, Audit and Risk Committee receives update reports on internal audit work carried out in both partner organisations, East Dunbartonshire Council and NHS Greater Glasgow and Clyde. An annual internal control checklist is prepared by senior management and requires Chief Officer sign off on the effectiveness of internal controls during each financial year.</p>	<p>The IJB has appropriate and effective financial management in place.</p> <p>There are sufficient financial skills, capacity and capability in the IJB.</p>	<p>No significant issues identified</p>
Accountability	<p>The 2023/24 budget was approved by the IJB Board in March 2023. While resources allocated to the IJB are expected to increase, the impact of inflation and rising demand for services meant the IJB could not achieve a balanced budget without the use of reserves. To address this, a savings programme of £3.894m was agreed, focusing on efficiencies, service redesign, and transformation.</p> <p>The IJB regularly reported financial performance to the Board during 2023/24, with budget monitoring reports up to Month 10 clearly outlining the in-year position and projected year-end outturn. However, there was no final finance performance reporting to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	<p>Regular in-year financial reporting was in place; however, the absence of a final year-end reporting limits transparency. Reliance on reserves and under-achievement of savings remain key risks to financial sustainability.</p>	<p>No significant issues identified.</p> <p>See page 31 for further information and our recommendation made to the IJB.</p>

Financial management (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Accountability (continued)	<p>The final outturn for 2023/24 reported an underspend of £2.344m against total resources of £268.269m. After adjusting for in-year reserve movements, this represents an underlying negative variance of £0.123m. The underspend has been retained within the general reserve, increasing the overall reserves position from £20.062m at 31 March 2023 to £22.406m at 31 March 2024.</p>		
Arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption	<p>The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies.</p> <p>A whistleblowing policy is in place within each partner agency to cover their respective staff groups and is signposted on the IJB's website.</p> <p>The IJB also has a Code of Conduct for members and the Members' Registers of Interests are publicly available on the IJB's website.</p>	<p>The IJB depends on the established procedures of its partner bodies for preventing and detecting any breaches of standards including any instances of corruption.</p>	<p>No significant issues identified.</p>

Financial management (continued)

Identified risks in financial management arrangements and recommendations for improvement

Sno	Financial management risks identified	Recommendation for improvement	IJB's response and implementation timescale
1	<p>Financial Performance Reporting and Oversight – Level 2</p> <p>The IJB regularly reported financial performance to the Board during 2023/24, with budget monitoring reports up to Month 10 clearly outlining the in-year position and projected year-end outturn. However, there was no final financial performance reporting to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	<p>The IJB should ensure that a final year-end financial performance report, including the revised budget and actual outturn, is presented to the Board to provide full transparency and enable effective scrutiny.</p> <p>Where delays in receiving final financial information from the partner bodies occur, the IJB should communicate this to the Board in a timely manner. Where year-end financial performance reporting cannot be provided in the usual format, the IJB should consider alternative approaches such as interim updates or explanatory notes to maintain transparency and support effective scrutiny.</p>	<p>Management's response</p> <p>The final financial outturn for 23/24 went to IJB on 20th March 2025 in the form of the standard Unaudited Accounts Pack. There was no updated financial performance reporting pack produced to reflect the same as it was considered sufficient to issue members with the Unaudited Accounts Pack. The Chief Finance and Resources Officer post was also vacant at the time the final financial information for 23/24 from EDC became available, which presented a resource constraint. The production of the Unaudited Accounts Pack was prioritised in order to avoid any further delay in supplying auditors with the information required in order to commence the 23/24 annual audit. It is however acknowledged that good practice would be to produce a final financial performance reporting pack for the year which reflects the closing financial out turn for completeness.</p> <p>Responsible officer Chief Finance and Resources Officer</p> <p>Implementation date 26 June 2025</p>

Commentary on Wider Scope

Financial sustainability

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.



Financial sustainability (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial planning	<p>In March 2024, the Board approved its updated Medium-Term Financial Strategy (MTFS) covering the period 2023–2028. This strategy outlines the financial outlook and provides a framework to support sustainability.</p> <p>The strategy highlights significant cost pressures, with funding levels not meeting demand, requiring transformation and service redesign.</p> <p>The IJB is forecasting a financial gap of £48.2m over the next five years which is expected to extend to £94.3m over the next ten years.</p> <p>Based on projected income and expenditure figures the IJB will need to achieve savings of between £7.6 m and £12.7m each year from financial year 2024/25 onwards.</p> <p>The financial outlook remains uncertain, particularly in the longer term, due to potential changes in the operating environment. This reinforces the need for proactive financial planning, robust governance, and continued innovation in service delivery to ensure the sustainability of health and social care services.</p>	<p>The IJB’s financial strategy identifies significant cost pressures and funding gaps. While the MTFS provides a structured approach, the scale of the challenge has increased substantially. The reliance on reserves to balance the 2024/25 budget highlights the need for recurring savings and transformational change.</p>	<p>See page 34 for our prior year recommendation made to the IJB.</p>

Financial sustainability (continued)

Follow up of previously-reported recommendations

In October 2023 we reported one recommendation to the IJB to address risks identified from our Wider Scope audit for financial sustainability. As part of our work in 2023/24, we followed up the progress made by the IJB against the recommendations made and determined whether the risk remained during the year.

	Financial sustainability finding as previously reported	Management response and implementation timeframe	Work undertaken and judgements made in 2023/24	Conclusions reached
1	<p>Savings and transformation plans – Level 3</p> <p>The IJB should develop a clear plan for identifying the programme of savings, transformation and service redesign, needed to meet its financial challenges in upcoming years.</p>	<p>Management Response : The scale of the financial challenge is significant and depends on annual financial settlements from SG which makes future financial planning difficult. The HSCP will continue to work to identify transformation and service redesign programmes with a medium / longer term focus in support of delivering a balanced budget.</p> <p>Responsible officer: Chief Finance and Resources Officer / HSCP SMT</p> <p>Implementation date: 31 March 2025 (updated annually)</p>	<p>Progress against the recommendation</p> <p>We reviewed the updated Medium-Term Financial Strategy (2023–2028), which now forecasts a financial gap of £48.2m over five years. The IJB has established a Financial Sustainability Group and identified savings plans totalling £6.408m for 2024/25, with £5.284m of reserves used to balance the budget.</p> <p>The IJB’s medium to long-term financial plan projects significant budget gaps in future years. In common with most public sector organisations, the IJB faces significant financial challenges, including inflation and pay awards exceeding funding allocations. In addition, the IJB faces several specific issues, including the requirement to fund current service overspending, the reduction in the formula allocation of NHS funding and on-going challenges in identifying and delivering savings which do not have adverse impacts on service delivery.</p> <p>The impact of these challenges means that the IJB’s longer term financial sustainability remains at risk</p>	<p>Conclusions</p> <p>Ongoing. The IJB has made progress in identifying savings, however further action is required to identify and deliver recurring savings and ensure long-term financial sustainability.</p>

Commentary on Wider Scope

Vision, leadership and governance

Vision, Leadership and Governance is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.



Vision, leadership and governance

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Clarity of plans to implement the vision	<p>The IJB continues to operate under its Strategic Plan 2022–2025, which guides service delivery.</p> <p>The IJB’s strategic plan is supported by a delivery plan which details the actions it will take over the next three years to achieve its strategic outcomes. The delivery plan provides details of the work programme and projects relating to each of its priorities.</p> <p>The HSCP Annual Delivery Plans for 2023/24 and 2024/25 have provided a structured and forward-looking framework to implement the IJB’s Strategic Plan. Both plans clearly set out the operational priorities aligned with national and local strategies, including the NHS Moving Forward Together programme and the East Dunbartonshire Local Outcome Improvement Plan.</p> <p>In 2023/24, the delivery plan focused on addressing immediate financial pressures through targeted savings and transformation initiatives. The 2024/25 plan builds on this by continuing to drive service redesign and efficiency, while integrating new statutory and policy requirements.</p> <p>Progress is reported quarterly to the Board and annually through the Performance Report.</p>	The IJB continues to demonstrate a clear and consistent strategic vision, supported by structured planning and performance reporting.	No significant issues identified.
Strategy and priorities	The HSCP Strategic Plan 2022–2025 sets out how the Partnership will contribute to achieving the National Health and Wellbeing Outcomes, reflecting on past progress and defining priorities for the next three years. Developed in the context of significant challenges including financial pressures, rising demand for complex care, and the lasting impact of COVID-19 the plan aims to create a fair, sustainable, and modern system of care. Its core focus is on early intervention and prevention, empowering communities through informal support networks, and improving access to timely information so people can receive the right support at the right time.	The IJB has clear strategic priorities and a robust annual planning process.	No significant issues identified.

Vision, leadership and governance (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
	<p>Delivery is supported by an Annual Delivery Plan, operational workstreams, and financial frameworks, with strong alignment to the Local Outcome Improvement Plan. While some redesign initiatives will extend beyond 2025, the plan emphasizes efficiency, sustainability, and adaptability to meet future demographic and environmental challenges, including climate change.</p>		
<p>Governance arrangements</p>	<p>The Board continues to comprise six voting members – three non-executive directors from NHS Greater Glasgow and Clyde and three councillors from East Dunbartonshire Council. The Board is the IJB's key decision-making body.</p> <p>The Board is supported by a range of committees and management groups, including the Performance, Audit and Risk (PAR) Committee, Senior Management Team, Strategic Planning Group, Locality Planning Group, and Clinical and Care Governance Committee. The PAR Committee plays a key role in providing assurance over risk management, internal control, performance, and governance. Board and PAR papers are publicly accessible on the IJB's website, and we observed a good level of scrutiny and challenge during meetings.</p> <p>The IJB's Performance, Audit & Risk Committee has not been meeting on a regular basis. The Committee met only twice in 2024 (March and June) and, to date, twice in 2025. Meetings have been arranged on an ad hoc basis without an agreed schedule, creating a governance risk by reducing the timeliness of oversight, scrutiny and assurance.</p> <p>In addition, at the time of our review, a signed version of the Integration Scheme between East Dunbartonshire Council and NHS Greater Glasgow and Clyde was not available. The Integration Scheme is a key governance document that sets out the arrangements for planning, delivering, and monitoring health and social care integration within the local partnership area. The absence of a formally signed copy presents a governance risk, as it may impact clarity of roles, responsibilities, and accountability of the parties involved.</p>	<p>While the IJB demonstrates effective scrutiny and challenge, the absence of a formal meeting schedule for the Performance, Audit & Risk Committee represents a governance weakness that could undermine timely oversight of risk, performance, and internal control.</p>	<p>No significant issues identified.</p> <p>See pages 39 and 40 for further information and our recommendations made to the IJB.</p>

Vision, leadership and governance (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial performance information	<p>During 2023/24, officers presented regular financial performance reports up to Month 10 to the IJB Board, ensuring members were kept informed of the financial position. However, there was no final finance performance reporting to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	This is addressed on page 31 within the financial management section of the report.	<p>No significant issues identified.</p> <p>See page 31 for further information and our recommendation made to the IJB.</p>

Vision, leadership and governance (continued)

Identified risks in vision, leadership and governance arrangements and recommendations for improvement

	Financial management risks identified	Recommendation for improvement	IJB's response and implementation timescale
1	<p>Regularity of Performance, Audit and Risk Committee Meetings – Level 2</p> <p>The IJB's Performance, Audit and Risk Committee has not been meeting on a regular basis. The Committee met only twice in 2024 (March and June) and twice in 2025 to date. Meetings have been arranged on an ad hoc basis without an agreed schedule, creating a governance risk by reducing the timeliness of oversight, scrutiny and assurance.</p>	<p>The IJB should establish and approve a timetable for Performance, Audit and Risk Committee meetings to ensure regular and timely oversight of governance, risk, and performance matters.</p>	<p>Management's response Due to an inconsistency in available information for reporting throughout 2024, and on the instruction of the PAR Chair, the Vice Chair of the IJB, the decision was taken to cancel two of the previously scheduled quarterly PAR committee meetings. However, the importance of the Performance, Audit and Risk Committee is acknowledged within the HSCP and members have now been issued with a schedule of dates throughout 2025/26 to March'26. Reporting has also been addressed with an agreed process in place to ensure regular updates.</p> <p>Responsible officer Chief Finance and Resources Officer</p> <p>Implementation date 5 August 2025</p>

Vision, leadership and governance (continued)

Identified risks in vision, leadership and governance arrangements and recommendations for improvement

	Financial management risks identified	Recommendation for improvement	IJB's response and implementation timescale
2	<p>Signed Integration Scheme – Level 3</p> <p>At the time of our review, a signed version of the Integration Scheme between East Dunbartonshire Council and NHS Greater Glasgow and Clyde was not available. The Integration Scheme is a key governance document that sets out the arrangements for planning, delivering, and monitoring health and social care integration within the local partnership area. The absence of a formally signed copy presents a governance risk, as it may impact clarity of roles, responsibilities, and accountability of the parties involved.</p>	<p>The IJB should ensure that a formally signed and approved version of the Integration Scheme is finalised and retained on record to provide assurance over governance arrangements and compliance with statutory requirements.</p>	<p>Management's response</p> <p>The Integration Scheme is acknowledged as a key governance document between EDC and NHSGG&C and integral to the operations of the HSCP. While a copy of the final version which would have been sent to partner bodies for signature is held locally, there is not a signed copy held on record. While the expectation would be for the signed copy of the integration scheme to be held by the signatory parties, the importance of the HSCP having a signed copy on record is recognised. The integration scheme is currently under review with partner bodies and in consultation with other HSCPs within NHSGG&C in order to ensure consistency where applicable and to further ensure that it accurately reflects the required governance framework. On completion, a signed copy will be obtained as recommended.</p> <p>Responsible officer Chief Finance and Resources Officer</p> <p>Implementation date 5 September 2025</p>

Commentary on Wider Scope

Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. This includes demonstrating economy, efficiency, and effectiveness through the use of financial and other resources and reporting performance against outcomes.



Use of resources to improve outcomes

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Resources deployed to improve strategic outcomes	<p>The IJB officers provide regular budget and performance monitoring reports to the Board and Performance, Audit and Risk Committee. These reports give an overview of the IJB’s performance against agreed targets with narrative covering rationale, contextual information and improvement actions for areas where performance is off target.</p> <p>The Annual Performance Report 2023/24, approved in June 2024, outlines progress against 24 initiatives in the Annual Delivery Plan. Of these, 11 were completed, 5 are continuing into 2024/25, and 8 were delayed.</p> <p>The IJB has also updated its Workforce and Organisational Development Plan to reflect current pressures and priorities.</p>	The IJB has appropriate arrangements in place for managing and reporting performance, with clear alignment to strategic priorities.	No significant issues identified.
Needs of service users being met	<p>The IJB continues to operate under its Quality Management Framework, which supports continuous improvement. The Health and Care Experience Survey remains a key tool for gathering feedback from service users. In addition, the IJB, through the HSCP, undertakes regular engagement activities. This included the Communications and Participation and Engagement Strategy (2024-29) survey, which informed the updated strategy approved in June 2024. This survey sought views from residents, carers, staff, and partners on improving communication and engagement practices.</p> <p>During 2023/24, the IJB also developed updated strategies for carers, learning disabilities, alcohol and drugs, and dementia, all shaped by consultation and engagement exercises. These activities demonstrate a commitment to ensuring that the needs and experiences of service users inform strategic planning and service delivery.</p>	The IJB maintains a robust consultation and engagement framework and uses national and local surveys to assess service user experience and inform service redesign.	No significant issues identified.

Use of resources to improve outcomes

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Arrangements to deliver continuous improvements in priority services	The 2023/24 Annual Performance Report includes a refreshed self-assessment against Best Value principles. It outlines how the HSCP is balancing service quality with financial constraints, considering the £48.2m projected financial gap over five years. The Annual Delivery Plan continues to align service redesign and transformation with efficiency savings. The Financial Sustainability Group was established in 2023/24 to support recurring savings and transformation. The Performance, Audit and Risk Committee provides scrutiny of transformation activity.	The IJB has strengthened its arrangements for continuous improvement, with clearer governance and financial oversight mechanisms in place.	No significant issues identified.

08

Best Value

Best Value

Best Value summary

Under the Code of Audit Practice, the audit of Best Value is fully integrated within our annual audit work. We are required to report on how the IJB demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement.

Best Value (continued)

Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Identified risks?	Actual risks identified?	Other recommendations made?
 Best Value	47	No	No	No

Best Value (continued)

Overall commentary on the Best Value reporting criteria.

IJBs have a statutory duty to have arrangements to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

The IJB has completed its 2023/24 Annual Performance Report, which was approved by the Board in June 2024 and notes progress made against its strategic plan priorities.

The Annual Performance Report also includes of a self-assessment template to demonstrate how the IJB is delivering Best Value and reviewing itself against the Best Value framework.

The Best Value self-assessment template includes information on how the IJB ensures:

- management of resources is effective and sustainable;
- steps are taken to ensure the quality of care and services provided is not compromised by saving measures;
- there is a culture of continuous improvement.

The IJB reports its annual assessment of Best Value to the Performance, Audit and Risk Committee, with the most recent update for 2023/24 presented on 20 June 2024. Officers also present performance reports to the Board on a quarterly basis. The Board and senior management team scrutinise the delivery of the IJB's annual delivery plan through regular updates and reporting to the Performance, Audit and Risk Committee on key priorities. Officers prepare monthly budget monitoring reports at service level and regular budget meetings are carried out with managers across the IJB.

The IJB's Clinical and Care Governance Group provides oversight of improvement activity through service reviews, inspection reports, incident reporting and complaints learning. This is reported through the senior management team, Performance, Audit and Risk Committee and Board to ensure areas of high risk with scope for most improvement are prioritised.

The Annual Service Delivery Plan aligns key priorities for service redesign and transformation to the delivery of efficiency savings. The IJB's progress in achieving savings is regularly reported in financial monitoring reports and the Performance, Audit and Risk Committee provides scrutiny of the transformation plan.

Overall, we have concluded that the IJB has appropriate arrangements in place for managing and monitoring performance and reporting on its efforts to secure Best Value.

Appendices

A: Draft management representation letter

B: Draft audit report

C: Confirmation of our independence

D: Other communications

E: Wider scope and Best Value ratings

Appendix A: Draft management representation letter

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

Date

Dear Tom

East Dunbartonshire Integration Joint Board - Audit for the Year Ended 31 March 2024

This representation letter is provided in connection with your audit of the financial statements of East Dunbartonshire Integration Joint Board (the IJB) for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the IJB you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Chief Finance and Resources Officer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Appendix A: Draft management representation letter

Accounting records

I confirm that all transactions undertaken by the IJB have been properly recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all management and Board meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the IJB's financial position, financial performance and cash flows.

Accounting estimates, including those measured at fair value

I confirm that the methods, significant assumptions and the data used by the IJB in making the accounting estimates, including those measured at fair value are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired, or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the IJB have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The IJB have complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Appendix A: Draft management representation letter

Fraud and error

I acknowledge my responsibility as Chief Finance and Resources Officer for the design, implementation and maintenance of internal control to prevent and detect fraud and error. I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the IJB involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the IJB's financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

I have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which I am aware.

Future commitments

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Ultimate parent company

I confirm that the ultimate parent company for East Dunbartonshire Integration Joint Board is the Scottish Government.

Other Matters

I confirm in relation to the following matters that:

- COVID-19 – I have assessed the continued impact of the COVID-19 Virus pandemic on the IJB and the financial statements, including the impact of mitigation measures and uncertainties, and am satisfied that the financial statements and supporting notes fairly reflect that assessment.
- Ukraine – I confirm that I have carried out an assessment of the potential impact of the continued conflict in Ukraine on the IJB and there is no significant impact on the IJB's operations from restrictions or sanctions in place.
- I confirm that I have assessed the impact on the IJB of the on-going Global Banking challenges, in particular whether there is any impact on the IJB's ability to continue as a going concern, and on the post balance sheet events disclosures.

Appendix A: Draft management representation letter

Going concern

To the best of my knowledge there is nothing to indicate that the IJB will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Performance related allocations

I confirm that I am not aware of any reason why the IJB's funding allocation limits would be changed.

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code), require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Annual Governance Statement

I am satisfied that the Annual Governance Statement fairly reflects the IJB's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the Annual Governance Statement.

Annual Report

The disclosures within the Annual Report and the Remuneration Report fairly reflect my understanding of the IJB's financial and operating performance over the period covered by the financial statements.

Unadjusted misstatements

I confirm that there are no uncorrected misstatements.

Yours faithfully,
Chief Financial and Resources Officer

Appendix B: Draft audit report

Independent auditor's report to the members of East Dunbartonshire Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of East Dunbartonshire Integration Joint Board for the year ended 31 March 2024 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

In our opinion the accompanying financial statements:

give a true and fair view of the state of affairs of the East Dunbartonshire Integration Joint Board as at 31 March 2024 and of its income and expenditure for the year then ended;

have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Code; and

have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the IJB in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the IJB. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the IJB's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the IJB's current or future financial sustainability. However, we report on the IJB's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Appendix B: Draft audit report

Responsibilities of the Chief Finance and Resources Officer and the Audit and Performance Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance and Resources Officer is responsible for the preparation of financial statements, that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Finance and Resources Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance and Resources Officer is responsible for assessing each year the IJB's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the IJB operations.

The Performance, Audit and Risk Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the IJB;
- inquiring of the Chief Finance and Resources Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the IJB;
- inquiring of the Chief Finance and Resources Officer concerning the IJB's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the IJB's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Appendix B: Draft audit report

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

The Chief Finance and Resources Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and

the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

adequate accounting records have not been kept; or

the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or

we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in our Annual Audit Report.

Appendix B: Draft audit report

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

[Signature]

Tom Reid,
Audit Director
For and on behalf of Forvis Mazars LLP

100 Queen Street
Glasgow
G1 3DN

Date

Appendix C: Confirmation of our independence

We communicate any matters which we believe may have a bearing on our independence or the objectivity of Forvis Mazars LLP and the audit team. As part of our ongoing risk assessment, we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We confirm that no new threats to independence have been identified since issuing our Annual Audit Plan and therefore we remain independent.

Appendix C: Confirmation of our independence (continued)

Fees for audit and other services

Our fees (exclusive of VAT and disbursements) for the audit of the East Dunbartonshire Integration Joint Board's financial statements for the year ended 31 March 2024 are outlined below.

Fees for work as the IJB's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Annual Audit Plan presented to the Performance, Audit and Risk Committee on 11 June 2024. Having substantially completed our work for the 2023/24 financial year, we can confirm that our fees are as follows:

Area of work	2023/24 fees	2022/23 fees
Auditor remuneration	£35,890	£33,860
Pooled costs	£1,310	£0
Contribution to PABV costs	£7,660	£6,440
Audit support costs	£0	£1,280
Sectoral cap adjustment	(£11,500)	-£10,110
Total fees	£33,360	£31,470

Fees for other work

We confirm that we have not undertaken any non-audit services for the IJB in the year.

Appendix D: Other communications

Other communication	Response
 <p>Compliance with Laws and Regulations</p>	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.</p>
 <p>External confirmations</p>	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
 <p>Related parties</p>	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ol style="list-style-type: none"> they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
 <p>Going Concern</p>	<p>We have not identified any evidence to cause us to disagree with the Chief Financial Officer that IJB will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate.</p> <p>We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.</p>

Appendix D: Other communications (continued)

Other communication	Response
 Subsequent events	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
 Matters related to fraud	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition, we have assessed the adequacy of the IJB's arrangements for preventing and detecting fraud or other irregularities as part of the wider scope audit and concluded that they are sufficiently designed and implemented.</p> <p>We will obtain written representations from management, and where appropriate the Performance, Audit and Risk Committee, confirming that:</p> <ul style="list-style-type: none"> a) they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b) they have disclosed to the auditor the results of management's assessment of the risk that the financial statements may be materially misstated as a result of fraud; c) they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: <ul style="list-style-type: none"> i. Management; ii. Employees who have significant roles in internal control; or iii. Others where the fraud could have a material effect on the financial statements; and d) they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Appendix E: Wider scope and Best Value ratings

We need to gather sufficient evidence to support our commentary on the IJB's arrangements and to identify and report on any risks. We will carry out more detailed work where we identify significant risks. Where significant risks are identified we will report these to the IJB and make recommendations for improvement. In addition to local risks, we consider challenges that are impacting the public sector as a whole.

We have assigned priority rankings to each of the risks identified to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. The table below describes the meaning behind each rating that we have awarded to each wider scope area based on the work we have performed.

Rating	Description
Level 1	The identified risk and/or significant deficiency is critical to the business processes or the achievement of business strategic objectives. There is potential for financial loss, damage to reputation or loss of information. The recommendation should be taken into consideration by management immediately.
Level 2	The identified risk and/or significant deficiency may impact on individual objectives or business processes. The audited body should implement the recommendation to strengthen internal controls or enhance business efficiency. The recommendations should be actioned in the near future.
Level 3	The identified risk and/or significant deficiency is an area for improvement or less significant. In our view, the audited body should action the recommendation, but management do not need to prioritise.

Contact

Forvis Mazars

Tom Reid

Audit Director

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tom.reid@mazars.co.uk

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Annual Audit Plan

East Dunbartonshire Integration Joint Board– year ended 31 March 2025

January 2026

Performance, Audit and Risk Committee
East Dunbartonshire Integration Joint Board
10 Saramago Street
Kirkintilloch
G66 3BF
23 February 2026

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

Dear Performance, Audit and Risk Committee,

Annual Audit Plan – Year ending 31 March 2025

We are pleased to present our Annual Audit Plan for East Dunbartonshire Integration Joint Board (“the IJB”) for the year ending 31 March 2025. This report summarises our audit approach, including the significant audit risks and areas of key judgement we have identified, and provides details of our audit team. In addition, as it is a fundamental requirement that an auditor is, and is seen to be, independent of an audited entity, the section of the report titled ‘*Confirmation of our independence*’ summarises our considerations and conclusions on our independence as auditors.

Two-way communication with you is key to a successful audit and is important in:

- Reaching a mutual understanding of the scope of the audit and our respective responsibilities;
- Sharing information to assist each of us to fulfil our respective responsibilities;
- Providing you with constructive observations arising during the audit process; and
- Ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance, and other risks facing the IJB which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, this report, which has been prepared following our initial planning discussions with management, facilitates a discussion with you on our audit approach. We welcome any questions, concerns, or input you may have on our approach or role as auditor.

Forvis Mazars LLP – 100 Queen Street - Glasgow – G1 3DN Tel: 0141 227 2400 – www.forvismazars.com/uk

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Annual Audit Plan – Year ending 31 March 2025 (continued)

This report also contains appendices that outline our key communications with you during the audit, and forthcoming accounting issues and other issues that may be of interest to you. Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations. If you have any concerns or comments about this report or our audit approach, please contact me.

This document will be presented at the Performance, Audit and Risk Committee meeting on 9 February 2026. If you would like to discuss any matters in more detail, please contact me on 07816354994.

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland’s Code of Audit Practice (“the Code”) and for the sole benefit of Performance, Audit and Risk Committee. Except where required by law or regulation, it should not be used, quoted or made available to any other parties without our prior written consent.

Yours faithfully,

A handwritten signature in black ink that reads "T. Reid".

Tom Reid (Director)

Forvis Mazars

Forvis Mazars LLP – 100 Queen Street - Glasgow – G1 3DN Tel: 0141 227 2400 – www.forvismazars.com/uk

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- 08 Confirmation of our independence

Appendix A – Key communication points

Appendix B - Current year updates, forthcoming accounting and other issues

This document is to be regarded as confidential to East Dunbartonshire Integration Joint Board. It has been prepared for the sole use of Performance, Audit and Risk Committee as the appropriate sub-committee charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

Engagement and responsibilities summary

Engagement and responsibilities summary

We are appointed to perform the external audit of East Dunbartonshire Integration Joint Board (the IJB) for the year to 31 March 2025. The scope of our engagement is set out in the Code of Audit Practice, issued by the Auditor General and the Accounts Commission available from the Audit Scotland website: [Code of audit practice | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk). Our responsibilities are principally derived from the Local Government (Scotland) Act 1973 (the 1973 Act) and the Code of Audit Practice, as outlined below and overleaf.

Audit opinion

We are responsible for forming and expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with applicable law and UK adopted international accounting standards as interpreted and adopted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Our audit does not relieve management or Performance, Audit and Risk Committee as Those Charged With Governance, of their responsibilities.

The Chief Finance and Resources Officer is responsible for the assessment of the IJB's ability to continue as a going concern. As auditors, we are required to obtain sufficient, appropriate audit evidence regarding, and conclude on:

- a) whether a material uncertainty related to going concern exists, and
- b) the appropriateness of the Chief Finance and Resources Officer's use of the going concern basis of accounting in the preparation of the financial statements.



Fraud

The responsibility for safeguarding assets and for the prevention and detection of fraud, error, and non-compliance with law or regulations rests with both you and management. This includes establishing and maintaining internal controls over asset protection, compliance with relevant laws and regulations, and the reliability of financial reporting.

As part of our audit procedures in relation to fraud, we are required to inquire of you and key management personnel and internal audit, on their knowledge of instances of fraud, and their views on the risks of fraud and on internal controls that mitigate those risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. However, our audit should not be relied upon to identify all such misstatements.



Engagement and responsibilities summary (continued)



Internal control

Management is responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

We are responsible for obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal control.



Wider scope and Best Value

We are also responsible for reviewing and reporting on the wider scope arrangements that the East Dunbartonshire Integration Joint Board has in place and its arrangements to secure Best Value. We discuss our approach to wider scope and Best Value work further in the '*Wider scope and Best Value*' section of this report.

02

Your audit engagement team

Your audit team



Tom Reid

Engagement Director
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Caleb Oguce

Engagement Manager
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07974 124 504



Aanchal Kumar

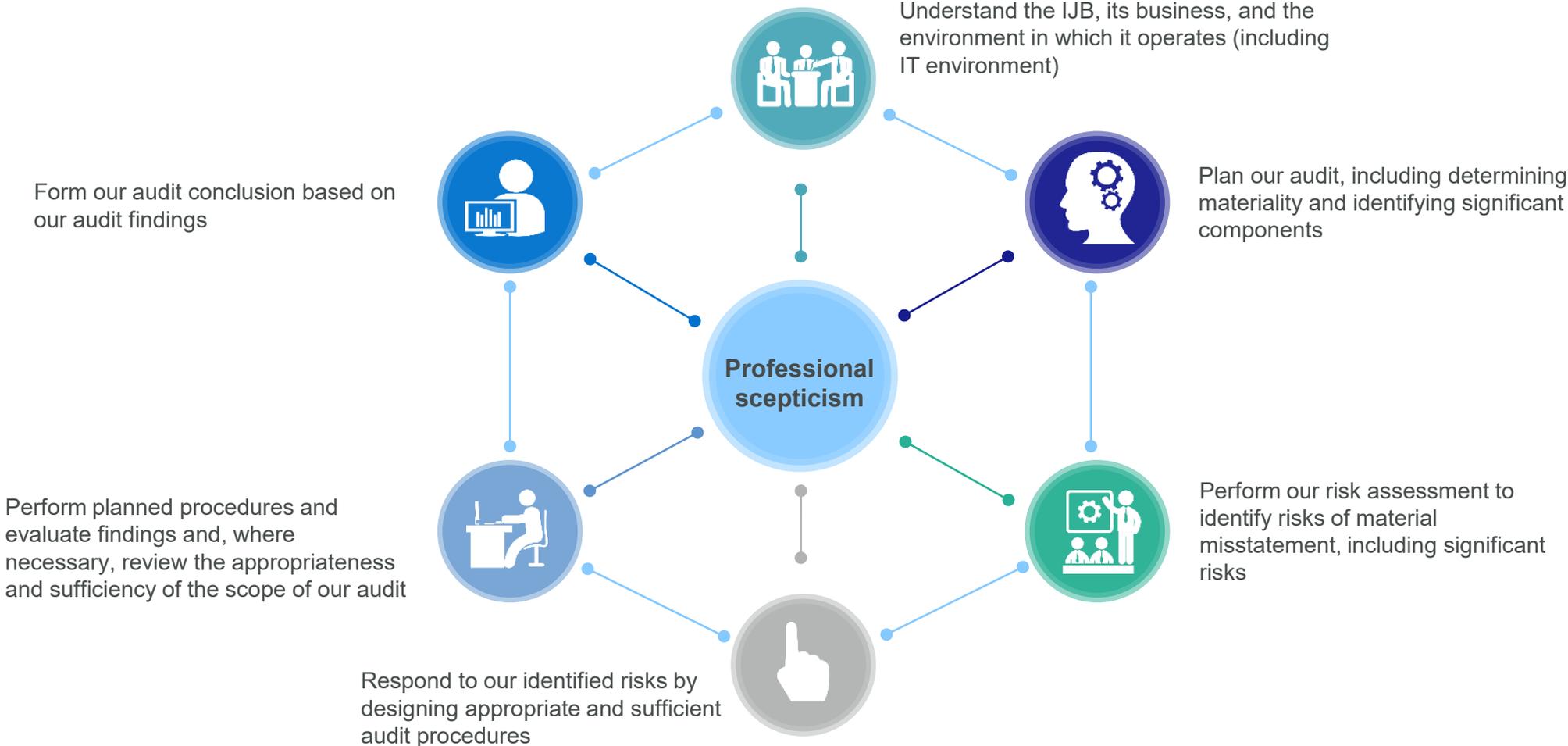
Team Lead
Aanchal.Kumar@mazars.co.uk
07929 108 088

03

Audit scope, approach, and timeline

Audit scope, approach, and timeline

Risk-based approach



Audit scope, approach, and timeline (continued)

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit methodology, and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations, or areas found to contain material errors in the past.

Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are primarily driven by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess the inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud) to aid in our risk assessment, we develop our audit strategy and design audit procedures to respond to the risks we have identified.

If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or we decide that it would be more efficient to do so, we may take a wholly substantive approach to our audit testing where, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit has been planned and will be performed to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in the *'Materiality and misstatements'* section of this report.

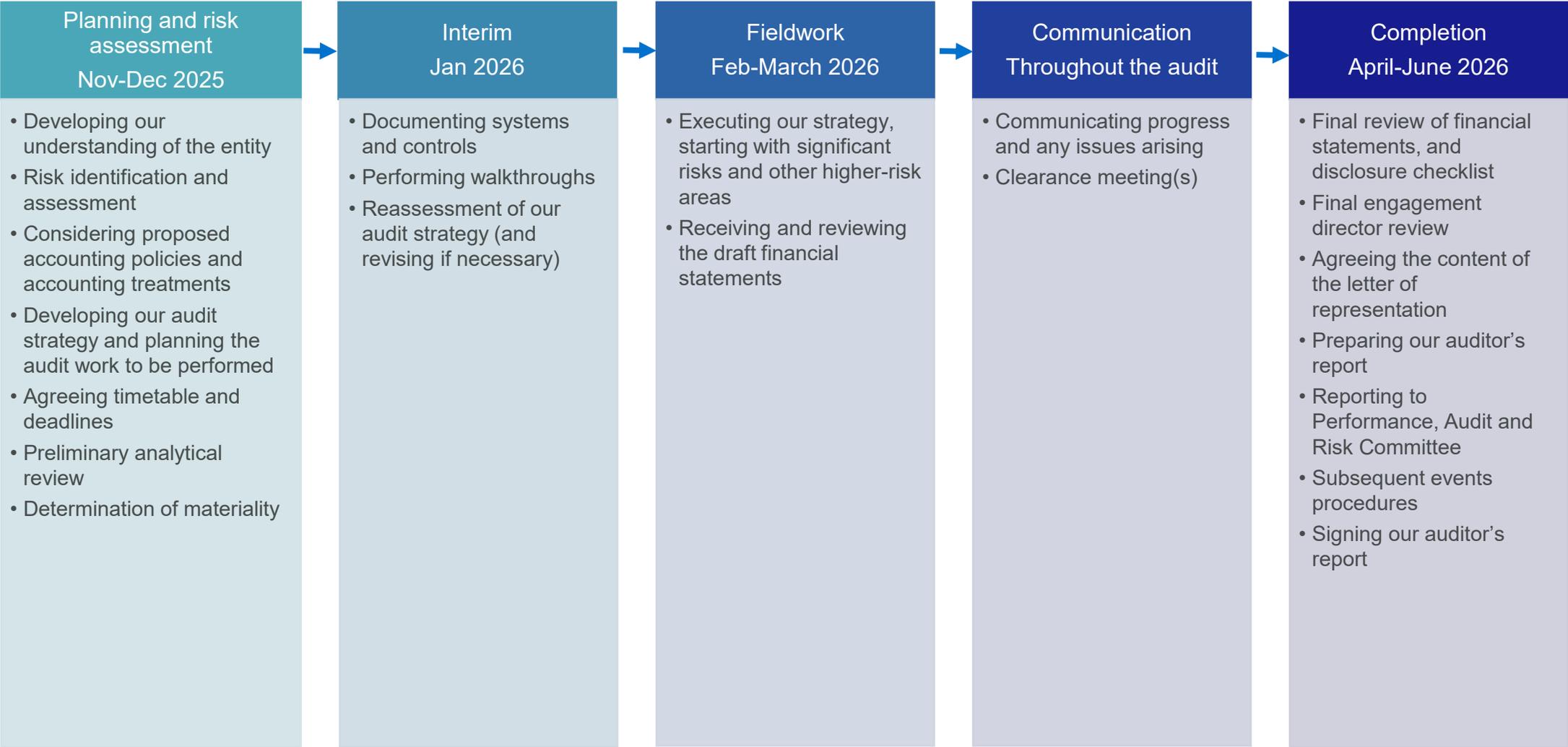
The diagram on the next page outlines the procedures we perform at the different stages of our audit. We have also provided, later in this report, a table setting out the procedures we perform for the significant financial statement areas.

Reliance on internal audit

Where possible, we will use the work performed by internal audit when designing the nature, extent, and timing of our audit procedures. We will discuss with internal audit the progress of their work and their findings prior to commencing our controls evaluation procedures.

Where we intend to rely on the work on internal audit, we will evaluate the work performed by them and perform our own procedures to determine the adequacy of that work for our audit.

Audit scope, approach, and timeline



Audit scope, approach, and timeline (continued)

Audit approach for significant financial statement areas

Our audit approach on significant financial statement areas is set out below.

Financial statement area	Significant risk	Key judgement area or enhanced risk	Testing of controls	Substantive procedures	Comments
Gross Expenditure	No	No	No	Yes	Standard risk
Gross Income	No	No	No	Yes	Standard risk
Set Aside for Delegated services to Acute services	No	No	No	Yes	Standard risk
Taxation and non-specific grant income (contribution from partners)	No	No	No	Yes	Standard risk
Short term Debtors	No	No	No	Yes	Standard risk
Total Reserves	No	No	No	Yes	Standard risk

Financial statement area (Disclosures)	Significant risk	Key judgement area or enhanced risk	Testing of controls	Substantive procedures	Comments
Related Party Transactions	No	No	No	Yes	Standard risk
Remuneration Report	No	No	No	Yes	Standard risk
Management Commentary	No	No	No	Yes	Standard risk
Annual Governance Statement	No	No	No	Yes	Standard risk

05

Materiality and misstatements

Materiality and misstatements

Definitions

Materiality is an expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole.

Misstatements in the financial statements are considered to be material if they could, individually or in aggregate, reasonably be expected to influence the economic decisions of users based on the financial statements.

Materiality

We determine materiality for the financial statements as a whole (overall materiality) using a benchmark that, in our professional judgement, is most appropriate to the entity. We also determine an amount less than materiality (performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to Performance, Audit and Risk Committee

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on a consideration of the common financial information needs of users as a group and not on specific individual users.

An assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- Have a reasonable knowledge of business, economic activities, and accounts;
- Have a willingness to study the information in the financial statements with reasonable

diligence;

- Understand that financial statements are prepared, presented, and audited to levels of materiality;
- Recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement, and consideration of future events; and
- Will make reasonable economic decisions based on the information in the financial statements.

We consider overall materiality and performance materiality while planning and performing our audit based on quantitative and qualitative factors.

When planning our audit, we make judgements about the size of misstatements we consider to be material. This provides a basis for our risk assessment procedures, including identifying and assessing the risks of material misstatement, and determining the nature, timing and extent of our responses to those risks.

The overall materiality and performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.

We revise materiality as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

Materiality and misstatements (continued)

Materiality (continued)

We consider that gross revenue expenditure at surplus/deficit level is the key focus of users of the financial statements. We have therefore determined our initial materiality levels using this as the benchmark.

We expect to set a materiality of 2% of gross revenue expenditure at surplus/deficit level.

As set out in the tables alongside, based on currently available information from the 2024/25 unaudited financial statements, we anticipate overall materiality for the year ended 31 March 2025 to be in the region of £6.076m (£5.815m in the prior year), and performance materiality to be in the region of £4.557m (£4.070m in the prior year).

We will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

East Dunbartonshire IJB single-entity financial

	2024/25 £'000s	2023/24 £'000s
Overall materiality	6,076	5,815
Performance materiality	4,557	4,070
Clearly trivial	182	174
Specific materiality : We assess the Remuneration Report as sensitive given users' interest in this specific area. We are proposing to set materiality in this area at £1,000.	1	1

Materiality and misstatements (continued)

Misstatements

We will accumulate misstatements identified during our audit that are above our determined clearly trivial threshold.

We have set a clearly trivial threshold for individual misstatements we identify (a reporting threshold) for reporting to Performance, Audit and Risk Committee and management that is consistent with a threshold where misstatements below that amount would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements.

Based on our preliminary assessment of overall materiality, our proposed clearly trivial threshold is £182,000, based on 3% of overall materiality. If you have any queries about this, please raise these with Tom Reid.

Each misstatement above the reporting threshold that we identify will be classified as:

- **Adjusted:** Those misstatements that we identify and are corrected by management.
- **Unadjusted:** Those misstatements that we identify that are not corrected by management.

We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to Performance, Audit and Risk Committee as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Misstatements also cover qualitative misstatements and include quantitative and qualitative misstatements and omissions relating to the notes of the financial statements.

Reporting

In summary, we will categorise and report misstatements above the reporting threshold to Performance, Audit and Risk Committee as follows:

- Adjusted misstatements;
- Unadjusted misstatements; and
- Disclosure misstatements (adjusted and unadjusted).

Significant risks and other key judgement areas

Significant risks and other key judgement areas

Definitions

Following the risk assessment approach set out in the 'Audit scope, approach, and timeline' section, we have identified the risks of material misstatement in the financial statements. These risks are categorised as significant, enhanced, or standard. The definitions of these risk ratings are set out below.

Risk Level	Definition
Significant	A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by auditing standards), including management override of controls and revenue recognition.
Enhanced	An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to: <ul style="list-style-type: none">• Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement; and• Risks relating to other assertions and arising from significant events or transactions that occurred during the period.
Standard	A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or the likelihood of a risk occurring.

Significant risks and other key judgement areas (continued)

Audit risks and planned responses

In this section, we have set out the risks that we deem to be significant and enhanced, and our planned response. An audit is a dynamic process, and should we change our view of risk and/ or our approach to address those risks during our audit, we will report this to Performance, Audit and Risk Committee.

Significant risks

	Risk name	Fraud	Error	Judgement	Risk description	Planned response
1	Management override of controls	Yes	No	No	Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.	In line with our methodology, we plan to address the management override of controls risk by performing audit work over: <ul style="list-style-type: none"> Accounting estimates: by evaluating the methods and assumptions used by management to develop the estimate; Manual adjustments: testing the appropriateness of adjustments made in preparing the financial statements; Significant transactions: considering and testing any significant transactions outside the normal course of business or otherwise unusual.

Significant risks and other key judgement areas (continued)

Other considerations

In consideration of ISA (UK) 260 Communication with Those Charged with Governance, we would like to seek Performance, Audit and Risk Committee's views/ knowledge of the following matters:

- Did you identify any other risks (business, laws & regulation, fraud, going concern etc.) that may result in material misstatements?
- Are you aware of any significant communications between the IJB and regulators?
- Are there any matters that you consider warrant particular attention during the course of our audit, and any areas where you would like additional procedures to be undertaken?

Significant difficulties encountered during the course of audit

In accordance with ISA (UK) 260 *Communication with Those Charged with Governance*, we are required to communicate certain matters to you which include, but are not limited to, significant difficulties, if any, that are encountered during our audit. Such difficulties may include matters such as:

- Significant delays in management providing information that we require to perform our audit.
- An unnecessarily brief time within which to complete our audit.
- Extensive and unexpected effort to obtain sufficient appropriate audit evidence.
- Unavailability of expected information.
- Restrictions imposed on us by management.
- Unwillingness by management to make or extend their assessment of an entity's ability to continue as a going concern when requested.

We will highlight to you on a timely basis should we encounter any such difficulties (if our audit process is unduly impeded, this could require us to issue a modified auditor's report).

Internal audit function

We do not expect to use the work of the internal audit function for the purpose of our audit. Nonetheless, we will obtain a copy of the reports issued by internal audit relating to the financial period under audit determine whether any findings will have an impact on our risk assessment and planned audit procedures.

06

Wider scope and Best Value

Wider scope and Best Value

The framework for wider scope work

The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. We are required to form a view on the adequacy of the IJB's arrangements in four areas:

1. Financial management
2. Financial sustainability
3. Vision, leadership, and governance
4. Use of resources to improve outcomes

Financial management

Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively. Auditors consider whether the body has effective arrangements to secure sound financial management.

Financial sustainability

Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs. Auditors consider the extent to which audited bodies have shown regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so that it can continue to deliver services.

Vision, leadership and governance

Audited bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation. Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. They also consider the effectiveness of governance arrangements for delivery.

Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. Auditors consider the clarity of the arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of equalities, and deliver continuous improvements in priority services.

Wider scope and Best Value (continued)

Our approach

Our planned audit work against the four wider scope areas is risk based and proportionate. We need to gather sufficient evidence to support our commentary on the IJB's arrangements and to identify and report on any significant weaknesses. We will carry out more detailed work where we identify significant risks. Where significant weaknesses are identified we will report these to the East Dunbartonshire Integration Joint Board and make recommendations for improvement. In addition to local risks, we consider national challenges that are affecting the public sector.

Best Value

Under the Code of Audit Practice, the audit of Best Value is fully integrated within our annual audit work. We report on how the IJB demonstrates and reports that it has Best Value arrangements in place to secure continuous improvement. We are not expected to carry out detailed or separate work on the Best Value themes. Instead, our audit findings for the four wider scope areas provide assurance on key aspects of Best Value.

Wider scope and Best Value (continued)

Wider scope risks

The Code of Audit Practice requires us to consider the significant audit risks in areas defined in the Code as the wider scope audit.

Although we have not fully completed our planning and risk assessment work, the table below outlines the wider scope audit risks that we have identified to date. We will report any further identified risks to the Performance, Audit and Risk Committee on completion of our planning and risk identification work.

Risk Description	Financial management	Financial sustainability	Vision, leadership and governance	Use of resources to improve outcomes	Planned procedures
<p>1 East Dunbartonshire Integration Joint Board (the IJB) has identified significant cost pressures. It is forecasting, through its Medium-Term Financial Strategy, a financial gap of £48.9 million over the next five years. Based on projected income and expenditure, the IJB needs to achieve annual recurring savings of between £8.5 million and £11.7 million.</p> <p>The IJB's contingency reserves have fallen below its prudential target of 2% of net expenditure. It has created a smoothing reserve to manage resource pressures expected in 2025/26.</p> <p>The scale of financial savings the IJB needs to make, in the context of the national pressures facing community health and social care services, put its financial sustainability at risk.</p>	No	Yes	No	No	<p>We will:</p> <ul style="list-style-type: none"> • review the IJB's financial performance in 2024/25 and financial planning throughout the year, including the implications for reserves; • evaluate the achievement of planned recurring and non-recurring savings; • review the clarity and frequency of financial reporting to Board Members, including updates on in-year performance, savings delivery and key financial risks; • assess the IJB's progress in developing plans to close future budget gaps to support longer term financial sustainability.

Wider scope and Best Value (continued)

Our work to follow-up on previous wider scope recommendations

As part of our 2023/24 audit, we identified wider scope risks in the IJB's arrangements. The table below sets out the risks identified, our previous recommendations and the work we intend to carry out as part of our 2024/25 audit.

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p>Financial Performance Reporting and Oversight – Level 2</p> <p>The IJB regularly reported financial performance to the Board during 2023/24, with budget monitoring reports up to Month 10 clearly outlining the in-year position and projected year-end outturn. However, there was no separate financial performance report presented to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	<p>Financial management</p>	<p>The IJB should ensure that a final year-end financial performance report, including the revised budget and actual outturn, is presented to the Board to provide full transparency and enable effective scrutiny.</p> <p>Where delays in receiving final financial information from the partner bodies occur, the IJB should communicate this to the Board in a timely manner. Where year-end financial performance reporting cannot be provided in the usual format, the IJB should consider alternative approaches such as interim updates or explanatory notes to maintain transparency and support effective scrutiny.</p>	<p>We will:</p> <ul style="list-style-type: none"> review the completeness of the IJB's final year-end financial performance reporting to the Board; review the timeliness of communication to the Board where there are delays in receiving financial information from partner bodies.

Wider scope and Best Value (continued)

Our work to follow-up on previous wider scope recommendations (continued)

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p>Savings and transformation plans – Level 3</p> <p>The IJB should develop a clear plan for identifying the programme of savings, transformation and service redesign, needed to meet its financial challenges in upcoming years..</p>	<p>Financial sustainability</p>	<p>The IJB has made progress in identifying savings, however further action is required to identify and deliver recurring savings and ensure long-term financial sustainability.</p>	<p>See page 26 where we have set out planned procedures for the associated financial sustainability risk.</p>

Wider scope and Best Value (continued)

Our work to follow-up on previous wider scope recommendations (continued)

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p>Regularity of Performance, Audit and Risk Committee Meetings – Level 2</p> <p>The IJB’s Performance, Audit and Risk Committee has not been meeting on a regular basis. The Committee met only twice in 2024 (March and June). Meetings have been arranged on an ad hoc basis without an agreed schedule, creating a governance risk by reducing the timeliness of oversight, scrutiny and assurance.</p>	<p>Vision, leadership and governance</p>	<p>The IJB should establish and approve a timetable for Performance, Audit and Risk Committee meetings to ensure regular and timely oversight of governance, risk, and performance matters.</p>	<p>We will review whether the Performance, Audit and Risk Committee is meeting regularly in line with the agreed timetable.</p>

Wider scope and Best Value (continued)

Our work to follow-up on previous wider scope recommendations (continued)

Previously identified risks in arrangements	Relevant reporting criteria	Our 2023/24 recommendations	Planned procedures for 2024/25
<p>Signed Integration Scheme – Level 3 At the time of our review, a signed version of the Integration Scheme between East Dunbartonshire Council and NHS Greater Glasgow and Clyde was not available. The Integration Scheme is a key governance document that sets out the arrangements for planning, delivering, and monitoring health and social care integration within the local partnership area. The absence of a formally signed copy presents a governance risk, as it may impact clarity of roles, responsibilities, and accountability of the parties involved.</p>	<p>Vision, leadership and governance</p>	<p>The IJB should ensure that a formally signed and approved version of the Integration Scheme is finalised and retained on record to provide assurance over governance arrangements and compliance with statutory requirements</p>	<p>We will review the adequacy of the IJB’s arrangements for approval of its next integration scheme.</p>

Wider scope and Best Value (continued)

Best Value risks

The Code of Audit Practice requires us to consider the significant audit risks in areas defined in the Code as the Best Value audit.

We have not identified any Best Value audit risks to date. We will report any further identified risks to the Performance, Audit and Risk Committee on completion of our planning and risk identification work.

07

Audit fees and other services

Audit fees and other services

Our fees for the audit of the IJB's financial statements for the year ended 31 March 2025, are outlined below.

At this stage of the audit, we are not planning any divergence from the expected fees set by Audit Scotland, which is available on the Audit Scotland website: [Audit Scotland expected fees for 2024/25 audits](#).

We have not provided any non-audit services to the IJB during the year.

Area of work	2024-25 Proposed Fee	2023-24 Actual Fee
Auditor remuneration	£37,400	£35,890
Pooled costs	£940	£1,310
Contribution to PABV costs	£7,180	£7,660
Sectoral cap adjustment	(£11,520)	(£11,500)
Total fees	£34,000	£33,360

08

Confirmation of our independence

Confirmation of our independence

Requirements

We comply with the International Code of Ethics for Professional Accountants, including International Independence Standards issued by the International Ethics Standards Board for Accountants together with the ethical requirements that are relevant to our audit of the financial statements in the UK reflected in the ICAEW Code of Ethics and the FRC Revised Ethical Standard.

Compliance

We are not aware of any relationship between Forvis Mazars and the IJB that, in our professional judgement, may reasonably be thought to impair our independence.

We are independent of the IJB and have fulfilled our independence and ethical responsibilities in accordance with the requirements applicable to our audit.

Non-audit and Audit fees

We have set out a summary of the non-audit services provided by Forvis Mazars (with related fees) to East Dunbartonshire Integration Joint Board, together with our audit fees and independence assessment.

We are committed to independence and confirm that we comply with the FRC's Revised Ethical Standard. In addition, we have set out in this section any matters or relationships we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration.
- All new partners and staff are required to complete an independence confirmation and complete annual ethical training.
- Rotation policies covering audit engagement partners and other key members of the audit team.
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that the engagement team and others in the firm as appropriate, Forvis Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence, please discuss these with me in the first instance.

Appendices

A: Key communication points

B: Current year updates, forthcoming accounting and other issues

Appendix A: Key communication points

We value communication with you, as a two-way feedback process is at the heart of our client service commitment. ISA (UK) 260 Communication with Those Charged with Governance and ISA (UK) 265 Communicating Deficiencies In Internal Control To Those Charged With Governance And Management specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

Form, timing and content of our communications

We will present the following reports:

- Our Annual Audit Plan in Feb 2026;
- Our Annual Audit Report in June 2026;
- Our independent auditor's report in June 2026.

These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

Key communication points at the planning stage as included in this Annual Audit Plan

Our responsibilities in relation to the audit of the financial statements;

- The planned scope and timing of the audit;
- Significant audit risks and areas of management judgement;
- Our commitment to independence;
- Responsibilities for preventing and detecting errors;
- Materiality and misstatements; and
- Fees for audit and other services.

Key communication points at the completion stage to be included in our Annual Audit Report

- Significant deficiencies in internal control;
- Significant findings from the audit;
- Significant matters discussed with management;
- Significant difficulties, if any, encountered during the audit;
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- Our conclusions on the significant audit risks and areas of management judgement;
- Summary of misstatements;
- Management representation letter;
- Our proposed draft audit report; and
- Independence.

Appendix A: Key communication points

ISA (UK) 260 Communication with Those Charged with Governance, ISA (UK) 265 Communicating Deficiencies In Internal Control To Those Charged With Governance And Management and other ISAs (UK) specifically require us to communicate the following:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and Those Charged with Governance.	Annual Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Annual Audit Plan
With respect to misstatements: <ul style="list-style-type: none"> • Uncorrected misstatements and their effect on our audit opinion; • The effect of uncorrected misstatements related to prior periods; • A request that any uncorrected misstatement is corrected; and • In writing, corrected misstatements that are significant. 	Annual Audit Report
With respect to fraud communications: <ul style="list-style-type: none"> • Inquiries with Performance, Audit and Risk Committee to determine whether you have knowledge of any actual, suspected, or alleged fraud affecting the entity; • Any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • A discussion of any other matters related to fraud. 	Annual Audit Report and discussion at Performance, Audit and Risk Committee Audit planning and clearance meetings
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Annual Audit Report

Appendix A: Key communication points (continued)

Required communication	Where addressed
<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> • Non-disclosure by management; • Inappropriate authorisation and approval of transactions; • Disagreement over disclosures; • Non-compliance with laws and regulations; and • Difficulty in identifying the party that ultimately controls the entity. 	Annual Audit Report
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> • Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • Significant difficulties, if any, encountered during the audit; • Significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management; • Written representations that we are seeking; • Expected modifications to the audit report; and • Other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to the IJB or the Performance, Audit and Risk Committee in the context of fulfilling their responsibilities. 	Annual Audit Report
Significant deficiencies in internal controls identified during the audit.	Annual Audit Report

Appendix A: Key communication points (continued)

Required communication	Where addressed
<p>Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and inquiry of the Performance, Audit and Risk Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements that the Performance, Audit and Risk Committee may be aware of.</p>	<p>Annual Audit Report and Performance, Audit and Risk Committee meetings</p>
<p>With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> • Whether the events or conditions constitute a material uncertainty; • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and • The adequacy of related disclosures in the financial statements. 	<p>Annual Audit Report</p>
<p>Communication regarding our system of quality management, compliant with ISQM (UK) 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, our firm's System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm's System of Quality Management:</p> <ul style="list-style-type: none"> • Ensure there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership • Establish and review quality objectives each year, ensuring ISQM (UK) 1 objectives align with the firm's strategies and priorities • Identify, review, and update quality risks each quarter, taking into consideration the number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm's root cause analysis and remediation functions, etc.) • Identify, design, and implement responses as part of the process to strengthen our firm's internal control environment and overall quality • Evaluate responses and remediate control gaps or deficiencies <p>We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2025. Details of that assessment and our conclusion are set out in our 2024/2025 Transparency Report, which is available on our website here.</p>	<p>Annual Audit Plan</p>

Appendix B: Current year updates, forthcoming accounting & other issues

Applicable for IFRS Reporters

Current and forthcoming accounting issues

New standards and amendments

Effective for accounting periods beginning on or after 1 January 2023

Amendments to IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements: Disclosure of Accounting Policies (Issued February 2021)

- The amendments set out notable new requirements for accounting policy disclosures that change the requirements for entities to disclose material accounting policy information, rather than significant accounting policies, and not to disclose immaterial accounting policy information, explaining that accounting policy information taken in isolation is unlikely to be material, but it is when the information is considered together with other information in the financial statements that may make it material. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the EU.

Amendments to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates (Issued February 2021)

- The amendment introduces a new definition for accounting estimates and clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the EU.

IFRS 18 Presentation and Disclosure in Financial Statements (Issued April 2024)

- IFRS 18 Presentation and Disclosure in Financial Statements (IFRS 18) is a new standard that replaces IAS 1 Presentation of Financial Statements. The new standard aims to increase the comparability, transparency and usefulness of information about companies' financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

Contact

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**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 9TH FEBRUARY 2026

REPORT REFERENCE: PERF/090226/05

CONTACT OFFICER: ALISON MCCREADY, CHIEF FINANCE & RESOURCES OFFICER

SUBJECT TITLE: EAST DUNBARTONSHIRE INTEGRATION
JOINT BOARD ANNUAL AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1.0 PURPOSE

- 1.1 The purpose of this report is to present the East Dunbartonshire Health and Social Care Partnership Final Audited Annual Accounts 2023/24 for approval. These are contained in **Appendix 1**.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Approve the Final Annual Audited Accounts for 2023/24 and authorise the IJB Chair, Chief Officer and Chief Finance & Resources officer to accept and sign the Final Annual Accounts on behalf of the IJB.

**DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND/MAIN ISSUES

3.1 The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Local Authority Accounts (Scotland) Regulations 2014.

3.2 This will be the eighth set of Annual Report and Accounts produced for the HSCP Integration Joint Board.

3.3 LASAAC [The Local Authority (Scotland) Accounts Advisory Committee] has produced additional guidance on accounting for the integration of health and social care. The 2023/24 annual accounts for the IJB will be prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirement of the International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB’s and therefore prescribes the format to be used in presenting income and expenditure information.

3.4 Audit Scotland have also produced a good practice note on improving IJB Accounts and this has been reviewed in preparing the annual report and accounts.

3.5 Approval of Audited Accounts

- The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by the 30 September immediately following the financial year to which the accounts relate. This can be delayed by the external auditors following formal notification to Audit Scotland citing the reasons why the audit process may be delayed. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB or committee of the IJB whose remit includes audit and governance.
- The Performance, Audit & Risk Committee would normally consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts.
- In order to comply with the regulations, the ISA260 and a copy of the audited annual accounts, would be considered by the Performance, Audit & Risk Committee prior to the 30 September in the year immediately following the financial year to which they relate.
- This has not been achieved for 2023/24 due to extenuating circumstances resulting from the implementation of a new financial system within East Dunbartonshire Council.

3.6 The regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the IJB, the Chief Officer and the Chief Financial Officer, namely:

Management Commentary / Foreword	Chair of the IJB Chief Officer
Statement of Responsibilities	Chair of the IJB Chief Financial & Resources Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Remuneration Report	Chair of the IJB Chief Officer
Balance Sheet	Chief Financial & Resources Officer

3.7 Year End Audit and Financial Performance

The unaudited accounts were submitted to the External Auditors on 4th February 2025 after approval by the Performance, Audit and Risk Committee on 30th January 2025. There were a number of issues raised through the external audit review relating to:

- improvements to the management commentary where tables weren't clearly displayed on the page,
- dates for senior employees in the remuneration report table detailed as "to present" is misleading as could be taken as date the accounts were authorised for issue so suggestion these be removed,
- simplifying the Comprehensive Income and Expenditure Statement (CIES) to two lines (services provided by Council and NHS) ,
- consider appropriateness of the Expenditure and Funding Analysis by Nature (EFA) as IJB doesn't have employees and property on its own,
- inclusion of description for the purpose and nature of material earmarked reserves to be disclosed in financial statements per the Code.

These issues have been reviewed and updated providing the final Annual Accounts included within this report. The CIES remains as it was with an additional note added below on the presentation. The EFA remains in the financial statements but has been renamed Expenditure and Income Analysis by Nature with an additional note added below for context on the employee and property costs.

3.8 It has been determined that the financial statements have been compiled in accordance with the regulations and the IJB is expected to receive an unqualified opinion on the Annual Accounts for the year ended 31 March 2024 as per the latest Annual Audit report presented in Item 4a page 5.

3.9 The Annual Accounts provide an overview of the financial performance of the IJB in 2023/24. The main messages from the Annual Accounts in relation to the financial performance of the HSCP during 2023/24 are:

- The Comprehensive Income and Expenditure Statement (CIES) (see page 40 of the Audited Accounts 2023/24) describes expenditure and income by care group

across the IJB and shows an under spend of £2.344m against the partnership funding available for 2023/24. Adjusting this position for in year movements in reserves provides an underlying negative variance on budget of £0.123m for 2023/24 which represents operational service delivery for the year and has been reported throughout the year to the IJB through regular revenue monitoring updates.

- The financial performance on the partnership budget against the allocation from each partnership agency is set out below:

Partner Agency	Annual Budget 2023/24 (£000)	Actual Expenditure 2023/24 (£000)	Year End Variance 2023/24 (£000)	Reserves Adjustment (£000)	Underlying Variance Mth 12 (£000)
East Dunbartonshire Council	75,214	77,723	(2,509)	1,770	(739)
NHS GG&C	193,055	188,202	4,853	(4,237)	616
TOTAL	268,269	265,925	2,344	(2,467)	(123)

- The detail of the partnership's financial performance across each care group area is set out on Page 21 of the Annual Accounts.
- As at the 1 April 2023, the HSCP had a general (contingency) reserves balance of £4.371m. The deficit on operational service delivery generated during 2023/24 (£0.123m) will reduce that reserve to £4.248m as at 31st March 2024. This will still continue to provide the HSCP with some financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.
- IJB's are empowered under the Public Bodies (Joint Working) Scotland Act 2014 (section 13) to hold reserves and recommends the development of a reserves policy and reserves strategy. A Reserves policy was approved by the IJB on the 11 August 2016. This provides for a prudent reserve of 2% of net expenditure (less Set Aside) which equates to approximately £4.5m for the partnership. The level of general reserves is short of this prudent level by £0.2m but still provides the partnership with a contingency to manage any unexpected in year pressures moving into future years of financial uncertainty.
- While contingency reserves have reduced during 2023/34, there has been a net increase in the level of earmarked reserves from £15.691m to £18.158m with additional SG funding received late in year to deliver on specific strategic priorities. During 2023/34, the HSCP used £2.467m of its earmarked reserves. This related to the application of £0.474m smoothing reserve to help with the delayed implementation of efficiency savings as well as the use of reserves to support expenditure related to the delivery of PCIP, Action 15, Adult winter planning and Oral Health specific SG priorities. There were additions to earmarked reserves in year of £4.935m (related primarily to Specialist Children, ADP and other SG policy initiatives). This will leave a balance on earmarked reserves of £18.158m.

- A breakdown of the HSCP earmarked reserves is set out in note 10, page 50 of the Annual Accounts 2023/24.
- This has increased the overall reserves position for the HSCP from a balance of £20.062m at the year ending 31 March 2023 to that of a balance of £22.406m as at year ending 31 March 2024 (as detailed in the reserves statement on page 41 of the Annual Accounts 2023/24.)

3.10 A copy of the Audited Annual Accounts 2023/24 is attached as **Appendix 1**.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

4.1 Relevance to HSCP Strategic Plan 2025-2030 Priorities;-

1. Empowering People
2. Empowering and Connecting Communities
3. Prevention and Early Intervention
4. Public Protection
5. Supporting Carers and Families
6. Improving Mental Health and Recovery

The Annual Accounts reflect the partnership performance for the year passed and detail the reserves position to contribute to the strategic priorities for the partnership.

4.2 Frontline Service to Customers – None

4.3 Workforce – None

4.4 Legal Implications – The Annual Accounts should be prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014 and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).

4.5 Financial Implications – The annual accounts set out the financial performance of the IJB for the year 2023/24. The financial implications and performance are set out within this report. The financial performance reflects an underlying over spend on budget of £0.123m for the financial year 2023/24. This will reduce the general reserve balances meaning the HSCP is below the 2% recommended in the HSCP Reserves Policy but still provides a contingency to manage in year pressures and support ongoing financial sustainability. It also has earmarked reserves to support progression of HSCP strategic priorities and mitigate specific anticipated future year pressure in relation to the delivery of the savings programme for 24/25 and prescribing pressures. In addition the HSCP holds earmarked reserves to deliver on other specific strategic priorities set out within the Strategic Plan 2025-2030 in the years ahead.

4.6 Procurement – None

4.7 ICT – None

4.8 Corporate Assets - None

4.9 Equalities Implications - None

4.10 Sustainability – The sustainability of the partnership in the context of the current financial position and potential to create general reserves will support ongoing financial sustainability. In order to maintain this position the HSCP will require to continue to focus on transformational change and service redesign going forward in order to meet the financial challenges and deliver within the financial framework available to the partnership on a recurring basis. There remain constraints on future financial settlements in the context of increasing costs to deliver services and the increasing demand on health and social care services. The Financial Management Code has been developed to support organisations to maintain financial management standards which will assist with an organisation remaining financial sustainable.

4.11 Alignment to Population Health Framework – None.

4.12 Alignment to Health and Social Care Strategic Renewal Framework – None

4.13 Other – None

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

5.1 The annual accounts set out the key risks for the HSCP within page 18 of the management commentary. There are a number of financial risks moving into future years given the rising demand and cost pressures in the context of reducing budgets which will require effective financial planning and service redesign to ensure financial balance as we move forward.

5.2 Failure to comply with the Financial Management Code would be considered as a breach of the IJBs statutory responsibilities for sound financial administration.

6.0 **IMPACT**

6.1 **STATUTORY DUTY** – The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Local Authority Accounts (Scotland) Regulations 2014.

6.2 **EAST DUNBARTONSHIRE COUNCIL** - The Annual Accounts provide a picture of the financial position of the partnership. The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

6.3 **NHS GREATER GLASGOW & CLYDE** - The Annual Accounts provide a picture of the financial position of the partnership. The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

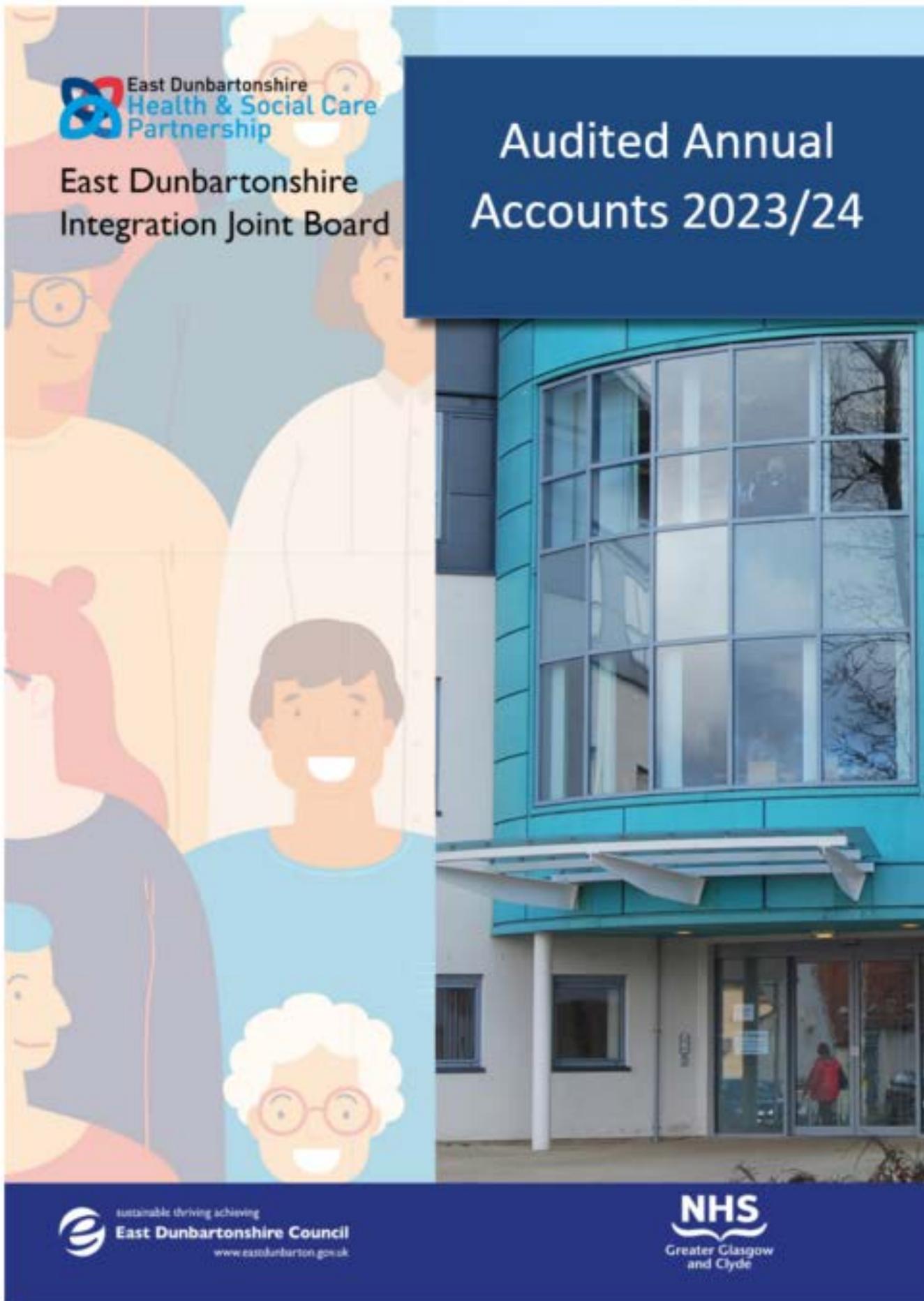
6.4 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No
Direction Required

7.0 POLICY CHECKLIST

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – Audited Annual Accounts ED HSCP 23-24 Final



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Introduction

This document contains the financial statements for the 2023/24 operational year for East Dunbartonshire Integration Joint Board also known as the Health and Social Care Partnership Board (HSCP Board).

MANAGEMENT COMMENTARY

The management narrative outlines the key issues in relation to the HSCP financial planning and performance and how this has provided the foundation for the delivery of the priorities described within the Strategic Plan. The document also outlines future financial plans and the challenges and risks that the HSCP will face in meeting the continuing needs of the East Dunbartonshire population.

The Health and Social Care Partnership

East Dunbartonshire HSCP is the common name of East Dunbartonshire Integration Joint Board and is a joint venture between NHSGGC and East Dunbartonshire Council. It was formally established in September 2015 in accordance with the provisions of the Public Bodies (Joint Working) (Scotland) Act (2014) and corresponding Regulations in relation to a range of adult health and social care services. The partnership's remit was expanded from an initial focus on services for adults and older people to include services for children and families, and criminal justice services in August 2016.

The HSCP Board, East Dunbartonshire Council (EDC) and NHS Greater Glasgow and Clyde (NHSGGC) aim to work together to strategically plan for and provide high quality health and social care services that protect children and adults from harm, promote independence and deliver positive outcomes for East Dunbartonshire residents.

East Dunbartonshire HSCP Board has responsibility for the strategic planning and operational oversight of a range of health and social care services whilst EDC and NHSGGC retains responsibility for direct service delivery of social work and health services respectively, as well as remaining the employer of health and social care staff. The HSCP Chief Officer is responsible for the management of planning and operational delivery on behalf of the Partnership overall.

Members of the Board for the period 1 April 2023 - 31 March 2024 were as follows:

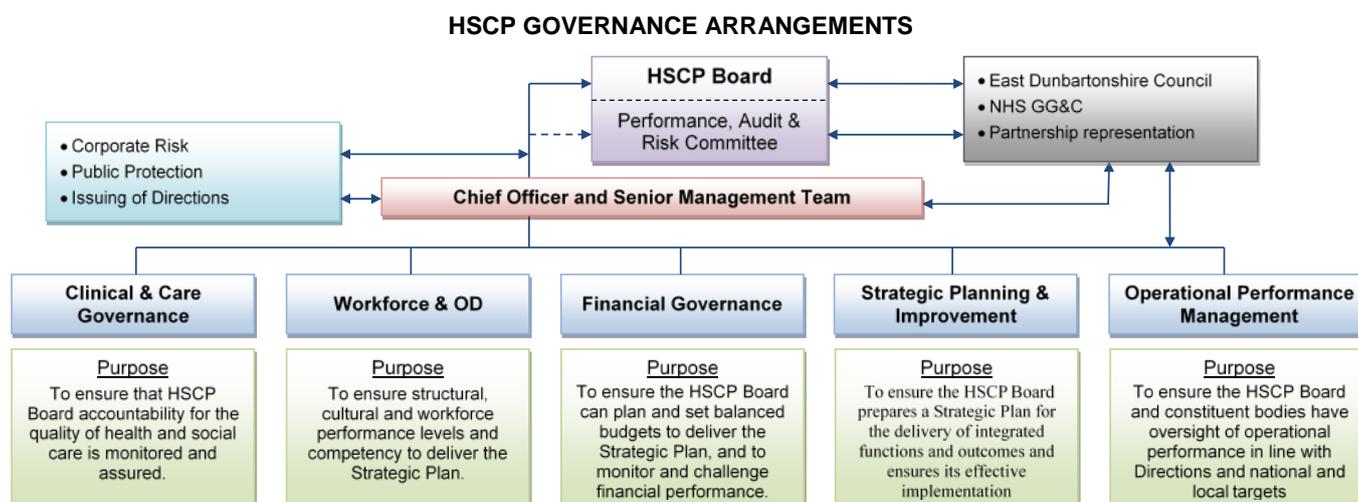
Voting Board Members 2023/24	Organisation
Jacqueline Forbes (Chair until 29 th June 2023 and then Vice Chair from that date)	NHSGGC Non -Executive Director
Ian Ritchie	NHSGGC Non- Executive Director
Ketki Miles	NHSGGC Non-Executive Director
Calum Smith (Vice Chair until 29 th June 2023 and then Chair from that date)	EDC Councillor
Susan Murray	EDC Councillor
Alan Moir	EDC Councillor

Non-Voting Board Members	Organisation
Caroline Sinclair – Chief Officer/Chief Social Work Officer	EDC
Jean Campbell – Chief Finance and Resources Officer	NHSGGC
Dr Judith Marshall – Clinical Director (from 2 nd October 2023)	NHSGGC
Leanne Connell – Chief Nurse	NHSGGC
Adam Bowman – Acute Representative	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Gordon Cox – Service User Representative (until 14th September 2023)	
Michael O’Donnell – Service User Representative (from 16 th November 2023)	
Fiona McManus – Carer Representative	
Allan Robertson – Trades union Representative	NHSGGC
Craig Bell – Trades Union Representative	EDC

- The Chair of the IJB rotates every 2 years between the Council and the NHS Board. This rotated during 2023/24 to East Dunbartonshire Council from the 29th June 2023.

Diagram 1 (below) HSCP Governance Arrangements

This represents accountability and governance arrangements for the planning and delivery of community health and social care services.



(This framework includes all delegated hosted services)

Our partnership vision remains unchanged - “Caring Together to make a Positive Difference” and is underpinned by 5 core values as set out below.

Diagram 2: Tree of Core Values



The Strategic Plan

Every HSCP Board is required to produce a Strategic Plan that sets out how they intend to achieve, or contribute to achieving, the National Health and Wellbeing Outcomes.

The current Strategic Plan spans the period 2022-25 with a review commencing during the last quarter of 2023-24 to inform the next iteration of the plan. The plan reflects on the progress the Partnership has made and sets out the strategic direction for the next three years. Our refreshed strategic priorities continue to reflect and support delivery of the national outcomes, demonstrating our achievement towards these will be the focus of annual performance reporting from this year.

However, it is important to acknowledge that the landscape of health and social care has changed markedly in the few short years since the last plan was published. Our aspiration to improve and develop services and partnerships in our 2018-21 Strategic Plan was affected significantly by financial pressures, which were shared with the Health Board and Council. This was compounded by increasing demand pressures, both in terms of increasing volume and increasing complexity

It is predicted we will continue to see significant change in the make-up of our growing population, with an increase in people living longer with multiple conditions and complex needs who require health and social care services. This rise in demand is expected to increase pressure on financial resources, rendering current models of service delivery unsustainable. We have shaped this plan to move in a strategic direction that is responsive and flexible for the future.

This is further supported by a HSCP Annual Delivery Plan outlining the key priorities for service redesign and improvement in delivery of the Strategic Plan and is supported by a range of operational plans, work-streams and financial plans to support delivery. This is also the vehicle through which the HSCP will seek to deliver financial sustainability over the short to medium term by reconfiguring the way services are delivered within the financial framework available to it.

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan (LOIP) whereby the HSCP has the lead for, or co-leads:

- Outcome 3 – “Our children and young people are safe, healthy and ready to learn”,
- Outcome 5 – “Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles” and
- Outcome 6 – “Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services”.

The Strategic plan sets out Climate Change as one of the key challenges for the HSCP over the next few years.

Climate Action

All Public Bodies, including Health & Social Care Partnerships, are required by the Scottish Government to reduce greenhouse gas emissions, adapt to a changing climate and promote sustainable development. The HSCP's constituent bodies employ the HSCP workforce and hold capital, fleet and infrastructure, so responsibility sits primarily with East Dunbartonshire Council and NHS Greater Glasgow and Clyde, with the HSCP adhering to the policies of these two organisations. The HSCP will contribute to carbon reduction over the period of the Strategic Plan by:

- Reducing business miles;
- Developing localised services;
- Promoting flexible working policies;
- Reducing waste, and;
- Maximising energy efficiency.

The Strategic Priorities and Enablers will be geared to contribute to these objectives, particularly through the following actions:

Strategic Priority	Action	Reducing Climate Impact
Empowering Communities	Building local integrated teams	Reducing travelling costs for staff, by operating within practice localities and collaborating closely with primary care GP practices.
	Modernising day services	Providing support within existing community assets, so reducing scale of building-based services with associated environmental impact.
Strategic Enabler	Action	Reducing Climate Impact
Workforce and Organisational Development	Supporting the wellbeing of the health and social care workforce	Promoting flexible working practices, including home working that can positively reduce greenhouse gas emissions and building-based space requirements.
	Modernising health and social care facilities	Developing local, integrated health and social care facilities, fewer in number and operating to higher efficiency standards, with services and resources under one roof.
Infrastructure and Technology	Maximising the potential of digital solutions	Increasing the availability of online, digital and virtual solutions, for people who would benefit from these options. These approaches reduce the need for travelling to building bases.

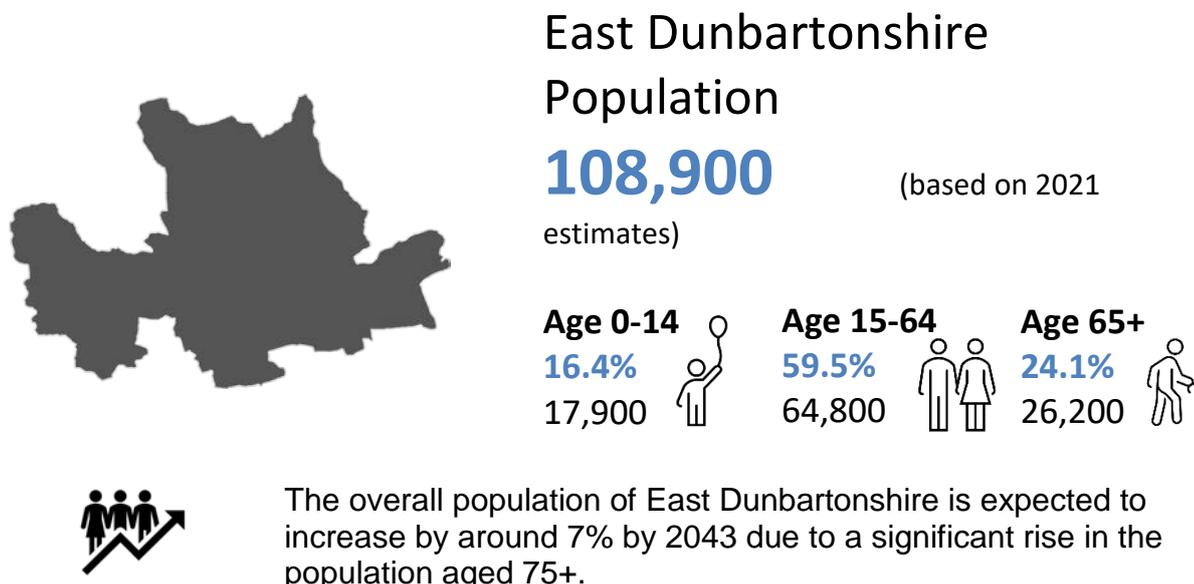
A Strategic and Environmental Impact Screening Assessment of this HSCP Strategic Plan has been undertaken as part of its preparation.

The key areas where the HSCP anticipates climate change reductions relates to building and fleet management – neither of these functions are delegated to the HSCP with each partner body retaining responsibility for the delivery of these areas. The HSCP would therefore be reliant on capital funding from the respective parent organisations to make relevant improvements to buildings (asset ownership retained by the relevant parent organisations) but hold an earmarked reserve specific to accommodation redesign which could be accessed as a contribution towards any works in this area. The upgrading of fleet care to electric vehicles is planned for 2023/24 but given the scale of the initial phase of this programme, is not expected to have a material cost to the HSCP and indeed will secure some level of saving on fuel and other related costs which will further mitigate costs in this area. Both initiatives will be through collaborative working with our partners as part of wider Council / NHS initiatives.

The HSCP has not set any specific targets for reducing emissions but rather has set out how it will work collaboratively with our partner bodies to deliver actions which will contribute to the climate change agenda.

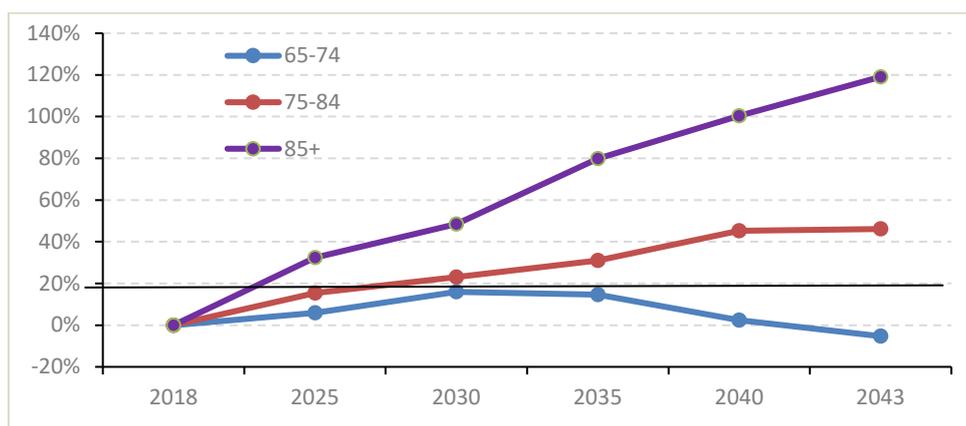
East Dunbartonshire

Diagram 4: East Dunbartonshire population by age group



The figure below shows the proportion of increase projected in the older population from 2018-2043. The largest increase is in individuals aged over 85yrs, which is projected to rise by over 100% from 3,203 to 7,017 people. This projected rise in East Dunbartonshire's older population, many of whom will be vulnerable with complex needs, suggests that demand for health and social care services will rise accordingly.

Diagram 5: East Dunbartonshire population projection % by age group 2018-2043



The demographic pressures for older people present particular challenges within East Dunbartonshire.

<p>Female life expectancy at birth</p> <p>83.5 years</p> <p>Scottish: 80.7 years</p>	<p>Male life expectancy at birth</p> <p>79.9 years</p> <p>Scottish: 76.5 years</p>
<p>Female healthy life expectancy</p> <p>65.6 years</p> <p>Scottish: 61.1 years</p>	<p>Male healthy life expectancy</p> <p>66.4 years</p> <p>Scottish: 60.4 years</p>

East Dunbartonshire had the highest life expectancy at birth in Scotland for males and third highest for females in 2020-22. Life expectancy was also higher within East Dunbartonshire than the Scottish average for both males and females.



East Dunbartonshire has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average.

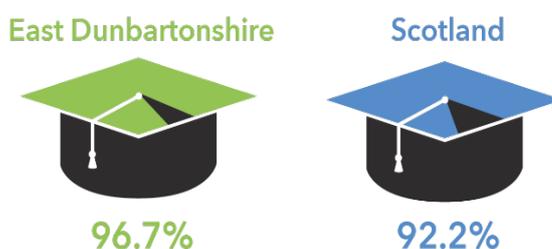
In very good or good health



40% increase in number of children being referred to Social Work services. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse.

The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity.

School leavers participating in Education, Training or Employment





The Scottish Index of Multiple Deprivation ranks datazones (small areas with an average population of 800) from the most deprived to the least deprived. These use deciles with 1 being the most deprived and 10 being the least deprived.

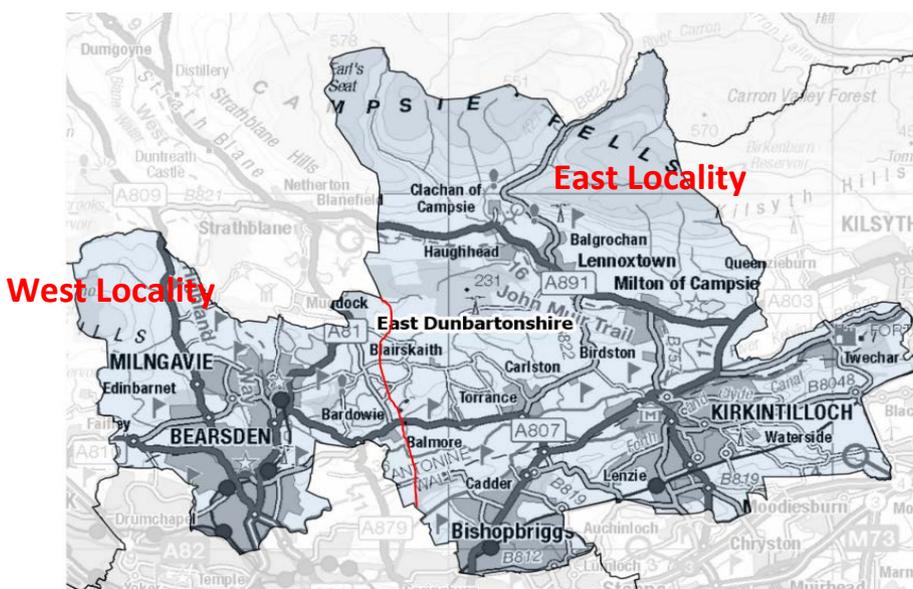


Although the majority of East Dunbartonshire live in the least deprived areas, there were four areas categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxton.

Localities

To allow the HSCP to plan and deliver services which meet the differing needs within East Dunbartonshire, the area has been split into two geographical localities; East Dunbartonshire (East), referred to as East locality and East Dunbartonshire (West), referred to as West locality.

Diagram 6: East Dunbartonshire Locality Map



The East Locality includes 62% (66,911) of East Dunbartonshire’s population, while the West Locality accounts for 38% (41,729) of the population. The demographic breakdown by locality showed a slightly older population in the West locality for ages 65+.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2023/24

Performance is monitored using a range of performance indicators set out in reports to the HSCP Board quarterly and annually. These measures and the supporting governance arrangements are set out in the HSCP Performance Management Framework. Service uptake, waiting times, performance against standards, and operational risks and pressures are closely reviewed. Any negative variation from the planned strategic direction is reported to the HSCP Board, including reasons for variation and planned remedial action to bring performance back on track.

A full report on performance is set out each year in an East Dunbartonshire HSCP Annual Performance Report. The 2023/24 report was presented to the HSCP Board for approval on 27 June 2024 and published by the end of July 2024. It is not proposed to replicate in full the contents of the report in this document so, for more detailed performance, improvement and development information, including a wide range of local indicators, the HSCP Annual Performance Report 2023/24 will be published on the HSCP website: [annual-performance-report-2023-24.pdf](#)

Each year a number of initiatives in support of the Strategic Plan are drawn down into an Annual Delivery Plan. The HSCP Board monitors progress in achieving the objectives in the plan throughout the year. There were a total of 24 initiatives identified in the Annual Delivery Plan to be progressed during 2023/24. By the end of this period, progress towards these projects were as follows:

- 11 were successfully completed in 2023/24.
- 5 were programmed to continue beyond 2023/24 and are on track for delivery.
- 8 were delayed and are carried forward for delivery in 2024/25.

Further details are to be found in the Annual Performance Report, but highlights include:

- Development and consultation on the Learning Disability Strategy 2024-29
- Development and consultation on an updated three-year plan to meet the national Self Directed Support Standards
- Successful move to Allander Resource Centre to support adults with learning disabilities to access meaningful day activities
- Community Justice Outcome Improvement Plan 2023-26 published
- HSCP Carers Strategy 2023-26 published
- Delivery of Year 3 of the Children's House Project has been completed, designed to improve the outcomes for care experienced young people moving on from care placements
- Updated Alcohol and Drug Partnership Strategy 2023-26
- Development of a local action plan for 2024/25 in response to the new National Strategy on Dementia
- Green status for Medication Assisted Treatment standards for standards 1-5 and Provisional Green for standards 6-10

The performance measures below are subject to a detailed methodological framework and are also impacted by data completeness issues that are not usually fully resolved by Public Health Scotland until the autumn. Notes on the methodology are set out in an annex to the HSCP Annual Performance Report.

Icon	Performance Trend
	National ranking / performance improved in 2023/24
	National ranking / performance declined in 2023/24
	No change in national ranking / performance in 2023/24

Performance Measure	East Dunbartonshire	Scotland	National Rank
Premature mortality rate for people aged under 75yrs per 100,000 persons	302.3 	442.1	3 
Emergency admission rate for adults per 100,000 population	11,288 	11,614	12 
Emergency bed day rate for adults per 100,000 population	116,048 	110,257	19 
Readmission to hospital within 28 days for adults per 1,000 population	84 	104	7 
Proportion of last 6 months of life spent at home or in a community setting	88.5% 	89.2%	23 
Falls rate per 1,000 population aged 65+	22.6 	22.7	16 
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	86.7% 	75.2%	3 
Percentage of adults with intensive care needs receiving care at home	65.1% 	64.8%	15 
Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	444.1 	902.1	7 
Rate of unplanned admissions per 1,000 population	100.3 	106.5	N/A
Rate of unplanned bed days per 1,000 population	854.0 	735.6	N/A
Rate of A&E attendances per 1,000 population	240.0 	265.8	N/A
Rate of delayed discharge bed days per 1,000 population	71.7 	120.5	N/A

Areas identified for improvement in 2024/25 include:

- Work to redress the balance of care for looked after children by reviewing out of authority placements and continuing the Foster Carer recruitment campaign.
- Continue to use recovery plans to inform the return to previous levels of alcohol brief interventions delivery with alternative engagement methods being maximised, such as use of digital technology and rebuilding capacity within GP surgeries.

- Work to reduce the rate of delayed discharge bed days through actions including the delivery of the Joint Unscheduled Care Plan for East Dunbartonshire.
- Build on the improved performance of the percentage of young people seen or otherwise discharged from the CAMHS waiting list who had experienced a wait of less than 18 weeks.

Covid-19 Pandemic Residual Impact, Response and Funding Consequences

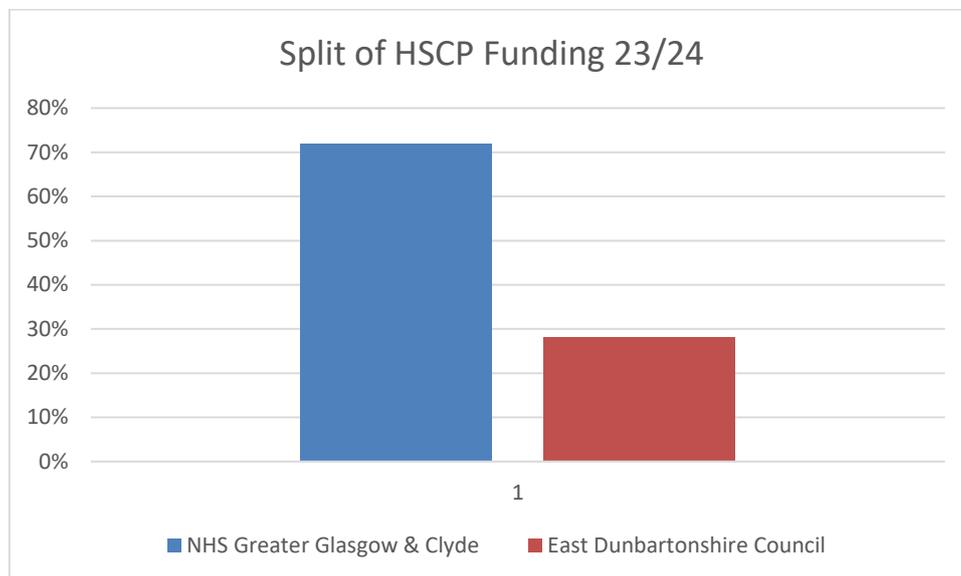
The HSCP has been actively responding to the Covid-19 pandemic since March 2020. During 2023/24 this moved to a business as usual footing. There was no further specific funding from SG to support covid-19 residual activity, therefore expenditure was mainlined within HSCP budgets or alternative funding identified through other streams. There were a small number of measures which remained in place and are expected to continue into the foreseeable future:

- The Covid-19 vaccination programme to the most vulnerable continues to be delivered through a NHSGGC board wide approach aligned to the Flu vaccination programme. Vaccinations within people's homes are delivered through the HSCP as well as ongoing support to local care homes. This programme is funded through Primary Care Improvement Programme (PCIP) for the housebound and care home element for those over 65 years with some additional funding from Scottish Government given on non-recurring basis for the covid-19 and extended elements of the flu programme.
- Support to staff through wellbeing initiatives continues.
- Continued contribution to the delivery of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments. Given the success of this model, recurring funding streams have been identified through Action 15 funding to ensure this remains in place going forward.

HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2024

The activities of the HSCP are funded by EDC and NHSGGC who agree their respective contributions which the partnership uses to deliver on the priorities set out in the Strategic Plan.

Diagram 7: Split of HSCP Funding 2023/34



The scope of budgets agreed for inclusion within the HSCP for 2023/24 from each of the partnership bodies were:-

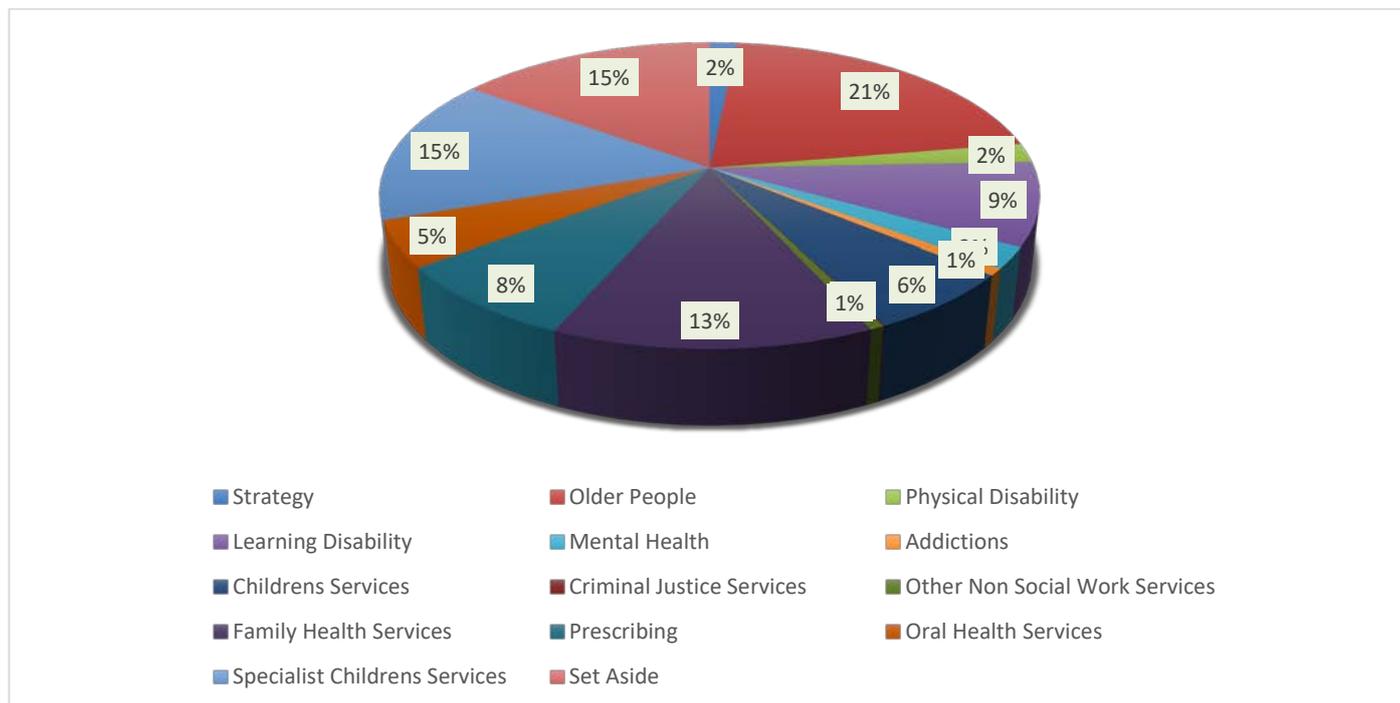
HSCP Board Budgets 2023/24 (from the 1 April 2023 to the 31 March 2024)

	Original Budget 2023/24 £000	In Year Adjustments £000	Final Budget 2023/24 £000
Functions Delegated by East Dunbartonshire Council	73,226	1,988	75,214
Functions Delegated by NHSGGC	123,354	29,457	152,811
Set Aside – Share of Prescribed Acute functions	38,382	1,862	40,244
TOTAL	<u>234,962</u>	<u>33,307</u>	<u>268,269</u>

The increases to the original budget for 2023/24 relate largely to non-recurring funding allocations during the year relating to the public dental service, family health services and SG funding to support various policy initiatives such as mental health outcomes framework, alcohol and drugs, primary care improvements and Action 15 mental health monies as well as additional in year funding to support the pay uplifts.

The budget is split across a range of services and care groups as depicted below:-

Diagram 8: Care Group Budget 2023/24



HOSTED SERVICES

East Dunbartonshire HSCP is one of six in the Greater Glasgow and Clyde area. Some health services are organised Greater Glasgow-wide, with a nominated HSCP hosting the service on behalf of its own and the other five HSCPs in the area.

The Health Budget includes an element relating to Oral Health Services (£13.0m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHSGGC’s boundaries since the inception of the IJB in 2015. In addition, East Dunbartonshire has taken on hosting arrangements for Specialist Children’s Services from the 1st April 2023. This consolidated a number of budgets from across the other five HSCP’s as well as budgets previously centralised within NHSGG&C. The totality of the budget for 2023/24 for SCS, now hosted in East Dunbartonshire is £41.3m.

The full extent of these budgets is reflected in these accounts as prescribed within the Integration Scheme. There are services hosted within other NHSGGC partnerships which have similar arrangements and which support the population of East Dunbartonshire.

Diagram 9: The extent to which hosted services delivered across Greater Glasgow and Clyde are consumed by the population of East Dunbartonshire

2022/23 £000	Host HSCP	Service Area	2023/24 £000
571	West Dunbartonshire	MSK Physio	447
61	West Dunbartonshire	Retinal Screening	66
303	Renfrewshire	Podiatry	315
340	Renfrewshire	Primary Care Support	350
502	Glasgow	Continence	536
704	Glasgow	Sexual Health	689
1,259	Glasgow	Mental Health Services	1,689
27	East Renfrewshire	Augmentative and Alternative Communications	23
1,114	East Dunbartonshire	Oral Health	960
0	East Dunbartonshire	Specialist Children's Services	2,906
815	Glasgow	Alcohol & Drugs	544
196	Glasgow	Prison Healthcare	334
183	Glasgow	Healthcare in Police Custody	218
3,116	Glasgow	General Psychiatry	3,601
1,947	Glasgow	Old Age Psychiatry	2,078
11,138		Total Cost of Services consumed within East Dunbartonshire	14,756

The levels of expenditure have increased in a number of areas since 2022/23, most notably the establishment of Specialist Children’s Services as a hosted function within East Dunbartonshire HSCP. In addition we have seen increases in general psychiatry with East Dunbartonshire using an increased share of bed days within Stobhill, Gartnavel and Leverdale increasing from 5.7% in 2022/23 to 6.28% in 2023/24.

East Dunbartonshire HSCP has also increased its usage of mental health services from 5.1% in 2022/23 to 5.32% in 2023/24 with expenditure in this area having increased by 30% across Specialist & Central MH service as a result of pay uplifts including those for junior doctors and extra contractual referrals during the year with individuals placed outwith the GG&C estate at additional cost. There have been some reductions in usage related to alcohol and drug services with the share of activity reducing from 5.2% in 2022/23 to 3.37% in 2023/24 and in oral health services expenditure due to one off funding available in 2022/23 no longer a feature for 2023/24 to support adult winter planning and ventilation works.

SET ASIDE BUDGET

The set aside budget relates to certain prescribed acute services including Accident and Emergency, General Medicine, Respiratory care, Geriatric long stay care etc. where the redesign and development of preventative, community based services may have an impact and reduce the overall unplanned admissions to the acute sector, offering better outcomes for patients and service users.

Each Health Board, in partnership with the Local Authority and Integration Authority, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. To date work has focused on the collation of data in relation to costs and activity and the development of an Unscheduled Care Commissioning Plan which will set the priorities for the commissioning arrangement for un-scheduled care bed usage across NHSGGC.

An allocation has been determined by NHSGGC for East Dunbartonshire of £40.244m for 2023/24 in relation to these prescribed acute services. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2023/24, the overall expenditure for NHSGGC has increased but the share of the overall activity for East Dunbartonshire across Acute Medicine, Older People, Respiratory and emergency department attendances has reduced. This has resulted in a small reduction in the set aside total for East Dunbartonshire.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity remains extremely challenging and the HSCP Board must operate within an environment of financial restraint in the context of increasing demands, and complexity of demand, on the services it delivers.

The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2023 – 28 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This is reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written.

The most significant risks faced by the HSCP over the medium to longer term are:-

- The increased demand for services alongside reducing resources. In particular, the demographic increases predicted within East Dunbartonshire is significant with the numbers of older people aged 75+ set to increase by 67% over the period 2018-2043 (source: NRS). Even more significantly given the age profiles of people receiving the greatest proportion of services, numbers of older people aged 85+ are set to increase by 119% over the same period.
- East Dunbartonshire has a higher than national average proportion of older people aged 75+, therefore these projected increases will have a significant, disproportionate and sustained impact on service and cost pressures.
- The cost and demand volatility across the prescribing budget which has been significant over the years as a result of a number of drugs continuing to be on short supply resulting in significant increase in prices as well as demand increases in medicines within East Dunbartonshire. These issues were particularly significant during 2023/24. This represents the HSCP's singular biggest budget area.
- The achievement of challenging savings targets from both partner agencies that face significant financial pressure and tight funding settlements, is expected to continue in the medium to long term.
- The capacity of the private and independent care sector who are struggling to recruit adequate numbers of care staff to support service users which is being felt more acutely south of the border but remains a concern locally in a highly competitive market.

The HSCP Performance, Audit & Risk Committee (PAR) approved an updated risk management strategy in June 2023 and we continue to maintain a corporate risk register for the HSCP which identifies the key areas of risk that impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to a quarterly review by the

Senior Management Team and reported quarterly through the PAR Committee with the latest version reported in June 2024.

The key risk areas identified (as at June 2024) are:

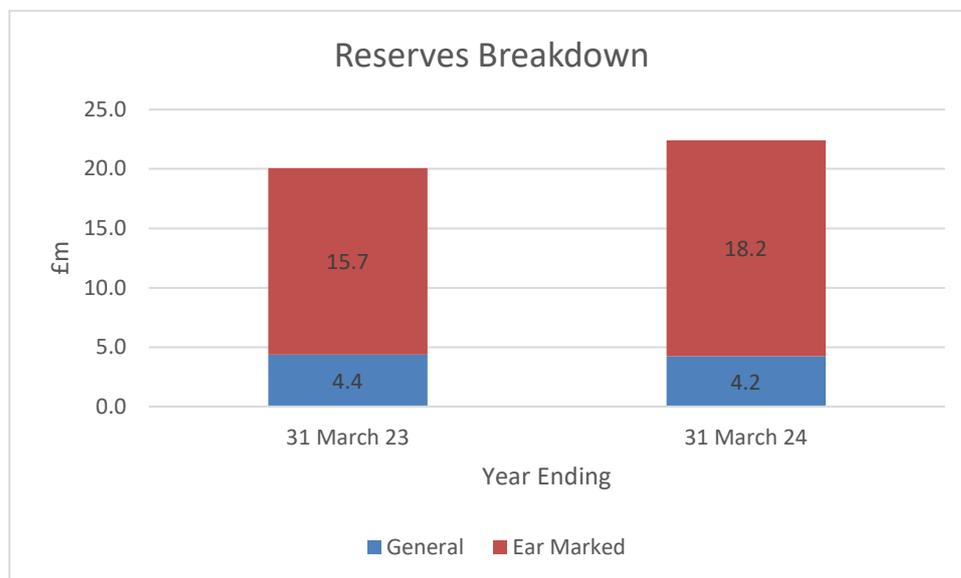
Key Strategic Risks	Mitigating Actions
<p>Failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan and inability to support early, effective discharge from hospital</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Explore and mobilise options for maintaining capacity within care home and care at home provision through recruitment and retention. • Prioritise use of available funding to mitigate savings against direct care provision.
<p>Inability to achieve recurring financial balance</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Continued liaison with other Chief Finance Officer's network / engagement with SG. • Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. • Review and update of a medium term financial plan to support longer term sustainability updated annually to reflect current financial landscape. • Ongoing review/re-designation of earmarked reserves. • Budget working group established including staff partnership to review budget savings options through the financial year.
<p>Risk of failure to achieving transformational change and service redesign plans within necessary timescales and at the pace required</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year. • Fundamental shift in how services are delivered with a medium / longer term focus. • Review of reserves to support redesign / smooth in any change programme. • Budget working group established, including staff partnership, to review budget savings options through the financial year.
<p>Inability to secure appropriate accommodation in the West Locality to deliver effective integrated health and social work services in that area.</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Progression of actions within ED HSCP Property Strategy and in particular revisit the business case for an Integrated Health & Care Centre in the West Locality, continue to apply pressure locally and with the NHS Board for re-prioritisation of this option. • Explore opportunities for creation of capital funding within the HSCP and in collaboration with partners. • Explore alternative solutions to address capacity within HSCP accommodation. • Continue to explore all accommodation options within the west locality.

FINANCIAL PERFORMANCE 2023/24

The partnership's financial performance is presented in these Annual Accounts. The Comprehensive Income and Expenditure Statement (CIES) (see page 40) describes expenditure and income by care group across the IJB and shows an under spend of £2.344m against the partnership funding available for 2023/24. Adjusting this position for in year movements in

reserves provides an underlying negative variance on budget of £0.123m for 2023/24 which represents operational service delivery for the year and has been reported throughout the year to the IJB through regular revenue monitoring updates.

This has increased the overall reserves position for the HSCP from a balance of £20.062m at the year ending 31 March 2023 to that of a balance of £22.406m as at year ending 31 March 2024 (as detailed in the reserves statement on page 41). The reserves can be broken down as follows:



Financial Outturn Position 2023/24

The budget for East Dunbartonshire HSCP was approved by the IJB on the 23rd March 2023. This provided a total net budget for the year of £234.962m (including £38.382m related to the set aside budget). This included £3.894m of agreed savings to be delivered through efficiencies, service redesign and transformation to deliver a balanced budget for the year and moving forward into future years.

There have been a number of adjustments to the budget since the HSCP Board in March 2023 which has increased the annual budget for 2023/24 to £268.269m. These adjustments relate mainly to non-recurring funding from SG specific to the dental health bundle, family health services, PCIP, ADP and the pay award for NHS and social work staff.

A breakdown of the projected overspend against the allocation from each partner agency is set out in the table below:

Partner Agency	Annual Budget 2023/24 (£000)	Actual Expenditure 2023/24 £000	Year End Variance 2023/24 £000
East Dunbartonshire Council	75,214	77,723	(2,509)
NHS GG&C	193,055	188,202	4,853
TOTAL	268,269	265,925	2,344

In summary, the main areas which account for the variance to budget relate to:

- Cost pressures related to the pay uplift for Social Work staff for which funding was not sufficient to cover the full extent of the costs.
- Social work payroll pressures within Learning Disability (LD) residential units (John Street and Pineview), mental health officer cover, LD day services and challenging turnover savings across SW staffing budgets. These are offset to some extent through delays in recruitment and turnover in relation to community health staff.
- There continued to be in year pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and requires the purchase of costly externally purchased placements to address the needs and demands as they are presenting.
- Prescribing pressures experienced in the previous financial year continued with price increases and demand pressures in this area. This has abated slightly with some medicines moving off patent causing average price increases to drop from October. However volumes and prices generally remain at an average of 3.8% and 3.7% respectively over the levels experienced in the previous financial year. This was offset in year by underspends across other NHS budgets.
- Under - achievement of the budget savings programme for 23/24 is creating some pressures on budget. There are some 'smoothing reserves' set aside in expectation that some programmes would take time to bed in.

The partnership's financial performance across care groups is represented below:

Care Group Analysis	Annual Budget 2023/24 £000	Actual Expenditure 2023/24 £000	Year End Variance 2023/24 £000
Strategic & Resources	4,327	4,058	269
Community Health & Care Services	61,010	61,421	(411)
Mental Health, Learning Disability, Addictions & Health Improvement	31,408	31,837	(429)
Children & Criminal Justice Services	17,557	18,114	(557)
Other Non SW - PSHG / Care & Repair/Fleet/CC	1,557	1,125	432
FHS - GMS / Other	35,806	35,884	(78)
FHS - Prescribing	22,034	23,108	(1,074)
Oral Health - hosted	12,974	12,318	656
Specialist Children - hosted	41,352	37,816	3,536
Set Aside	40,244	40,244	0
Net Expenditure	268,269	265,925	2,344

The main reasons for the variances to budget for the HSCP during the year, within each care group area, are set out below:

- **Community Health and Care Services – Older People / Physical Disability (overspend of £0.411m)** – there were pressures related to in house homecare staffing budgets (use of overtime and continued displaced staff) which was managed through the number of vacancies in the care at home staffing establishment. There continued to be increasing pressures on care home placements and purchased homecare in response to demands, however these are largely covered through the planned application of adult winter planning reserves. Pressures were also offset by underspends across supported living and daycare budgets for older people and with underspends on NHS staffing budgets in this area due to staffing vacancies held within elderly MH service in expectation of a transfer of service to North Lanarkshire HSCP, delays and difficulties in recruitment and continuing care funding which is delivering an overall underspend in this care group area.
- **Mental Health, Learning Disability, Addiction Services, Health Improvement (overspend of £0.429m)** - the overall variance related to significant pressures on SW staffing budgets due to continued use of agency staff to fill mental health officer posts where there have been difficulties in recruitment – a proposal was developed to mitigate the use of agency in this area but will take time to embed with recruitment processes. There is also use of agency within John Street and Pineview contributing to staffing pressures. There are challenging savings targets in this area related to a review of supported accommodation and daycare where the planned use of smoothing reserves was sought to mitigate pressures as these plans are progressed. Overall pressures were further mitigated through delays in recruitment and turnover of staff within community health services.
- **Children and Criminal Justice Services (overspend of £0.557m)** – there were pressures on SW payroll budgets related to use of agency staff within Lowmoss Prison service and challenging turnover savings, There continued to be pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and will require the purchase of externally purchased placements to accommodate children as continuing needs and demands present. A proposal was approved in year to develop provision to address the needs of USAC within the local area which was implemented in December 2023 through a commissioned service provider which had a positive impact during the final stages of the year. Pressures were mitigated by reductions in external fostering as children move onto positive destinations and underspends on NHS payroll budgets due to ongoing recruitment delays in school nursing and health visiting.
- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.432m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens, fleet provision, sheltered housing and planning & commissioning support. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate and the Corporate Directorate – there were positive variances in relation to Private sector housing grants and care & repair provision with fleet recharges on budget albeit a review continues of fleet costs which may result in additional costs recharged to the HSCP in future years.
- **Prescribing (overspend of £1.074m)** - pressures in relation to price and volume increases across a range of medicines have been reported throughout the previous financial year which has resulted in a continued adverse variance in this area beyond assumptions built into the budget for 2024/25. There has been a slight downturn in the average price increases due to

Apixaban moving off patent generating some price reductions in this area as well as opportunities for switching to more cost effective alternatives.

There continue to be a number of cost saving initiatives to target the volume and types of prescriptions dispensed such as script-switch, review of use of formulary vs non formulary, waste reduction, repeat prescription practices. The HSCP has invested some spend to save funding locally to target waste within care homes with someone now appointed to take this work forward and we expect to see a positive impact as this is bedded in. Prices across the market are expected to continue to increase due to global factors outwith the control of the HSCP, however use of alternative medicines will form part of the programme of initiatives being rolled out across East Dunbartonshire and more widely across GG&C. If pressures continue then it is clear a more fundamental approach will be needed to manage demand and cost pressures in this area including a national approach to support the real changes required.

- **Oral Health (underspend of £0.656m)** - the underspend relates to delays in filling vacancies during the year, in particular difficulties in recruitment of Dental Officer posts. Workforce plans are under review to look at best ways of providing services in future.
- **Specialist Children's Services (underspend of £3.536m)** – there were issues around late clarification of funding from SG which has resulted in significant underspends during the year. This compounded with delays in filling of vacancies across all of Specialist Children's services has resulted in this year's underspend.

Partnership Reserves

The requirement to hold financial reserves is acknowledged in statute with explicit powers being provided under schedule 3 of the Local Government (Scotland) Act 1975. Such powers allow for the creation and maintenance of a general reserve and for elements to be earmarked for specific purposes. It is the responsibility of the CFO to provide advice on appropriate and prudent level of reserves taking into account the scale of the partnership budgets, and the levels of risk to the partnership's financial position.

In common with local authorities, IJB's are empowered under the Public Bodies (Joint Working) Scotland Act 2014 (section 13) to hold reserves and recommends the development of a reserves policy and reserves strategy. A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £4.5m for the partnership.

As part of the annual budget setting process the CFRO should review the level of reserves in terms of the adequacy of these reserves in light of the IJB's medium term financial plan and the extent to which these:

- create a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- create a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves; and
- create a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

As at the 1 April 2023, the HSCP had a general (contingency) reserves balance of £4.371m. The deficit on operational service delivery generated during 2023/24 (£0.123m) will reduce the level of general reserves available and means the HSCP will not comply with its Reserves Policy.

In addition, the HSCP holds total earmarked reserves of £18.158m. As part of setting the budget for 2024/25, it was agreed to re-designate a number of earmarked to further the ‘HSCP Budget Smoothing’ Reserve by £5.284m to set a balanced budget for 2024/25.

A breakdown of the HSCP earmarked reserves is set out in note 10, page 50.

The total level of partnership reserves is now £22.406m as set out in the table on page 41.

Financial Outlook

In setting the budget for 2024/25, the partnership had a funding gap of £11.693m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2023/24 (excl. Set aside)	73.459	136.526	209.985
Less: Non recurring re determination - prior year	(0.170)		(0.170)
LA Budget Adjustments	(0.039)		(0.039)
Set Aside		38.382	38.382
Total Recurring Budget 2023/24	73.250	174.908	248.158
Cost Pressures - 24/25	12.073	3.182	15.255
2024/25 Budget Requirement	85.323	178.090	263.413
2024/25 Financial Settlement / Budget 2024-25	76.812	174.908	251.720
Financial Challenge 24/25	8.511	3.182	11.693
To be Met from:			
Savings Proposals 24/25 - Management Actions and Efficiencies	(1.152)	(2.380)	(3.532)
Savings Proposals 24/25 - Service Change and Budget Reduction Options	(2.632)	(0.245)	(2.876)
Use of Earmarked Reserves balances	(4.727)	(0.557)	(5.284)
Residual Financial Gap 24/25	0.000	(0.000)	0.000

Savings plans, including a combination of management actions, efficiencies, service change and budget reduction options of £6.408m were identified to mitigate the financial pressures leaving a residual financial gap of £5.284m. In order to set a balanced budget for 2024/25, the HSCP Board required to use reserves balances totalling £5.284m, this included the use of £0.557m of remaining prescribing reserves to address these specific pressures with the balance of £4.727m identified through a review and re-designation of earmarked reserves.

The impact to the HSCP Board in accessing previously earmarked reserves is set out below:

- The ability to deliver on the IJB Property Strategy and accommodation redesign is severely compromised with limited access to capital funding due to Partner funding constraints. The IJB was reliant on reserves funding to take forward the outcome of feasibility studies for its existing properties - Milngavie Clinic, Woodlands and Kirkintilloch Health and Care Centre and increase clinical capacity in the delivery on its strategic priorities and in particular Primary Care

Improvement Plan contractual requirements. In the absence of progress in the new development in the West Locality, the ability to scope alternative options in this area is limited.

- The ability to lever in transformation and undertake tests of change on new service models will be hampered, impacting in turn on the ability to deliver meaningful service change and redesign
- The ability to deliver on the IJB Digital Strategy will be curtailed due to lack of ability to invest in new digital approaches and solutions.
- The ability to support effective winter planning and respond to surge demand will be impacted and there will be limited resilience to respond to any additional demands for services.

There are a number of significant financial risks to the HSCP moving into 2024/25 with uncertainty on the funding to support pay uplifts for Social Work staff; price and volume pressures in relation to prescribing expected to continue during the new financial year; pressures on contractual spend for Social Work care providers with funding only available to support the Scottish Living Wage (SLW) element of any rate increases; continuing demographic pressures related to increasing elderly population and increasing numbers of looked after and accommodated children (LAAC); risks to the delivery of the savings programme in full and diminishing reserve balances.

Given the financial climate, it is clear that more needs to be done to identify recurring savings options, with a focus on service redesign and transformation. Significant decisions will be required on what services the IJB will continue to deliver, and to what levels, in order to achieve a sustainable long term strategy. In the interim, and in the absence of any provision for new demand within the budget, and limited resort to reserves, service levels will need to be managed within the current financial envelope.

This has necessitated the creation of a HSCP Financial Sustainability Group, including the HSCP senior management team and staff partnership and trade union representation to scope, develop and implement short, medium and longer term options for service redesign, efficiencies and prioritisation of service delivery to ensure the HSCP remains financially sustainable going forward. This will inevitably have an impact on service users and carers who currently receive services through the HSCP.

The Financial Challenge

The HSCP has a Medium Term Financial Strategy (MTFS) for the period 2023 – 2028 which outlines the financial outlook over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It forms an integral part of the HSCP's Strategic Plan, highlighting how the HSCP medium term financial planning principles will support the delivery of the HSCP's strategic priorities.

The MTFS for the HSCP provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. The MTFS was updated as part of the Budget Setting for 2024/25 in March 2024.

The main areas for consideration within the MTFS for the HSCP are:-

- The medium term financial outlook for the IJB provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. Given the scale of the financial challenge there will require to be service reduction and

cessation options as it is clear that the IJB cannot continue to deliver the range and levels of services currently delivered.

- The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £46.0m to £88.9m of savings (previously £17.2m to £38.4m) with the most likely scenario being a financial gap of £48.2m over the next five years.
- This will extend to £94.3m (previously £42.3m) over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.
- Based on the projected income and expenditure figures the IJB will require to achieve savings between £7.6m and £12.7m (previously £4.1m and £4.5m) each year from 2024/25 onwards. This is at its highest in 2025/26 (£12.7m) due to the need to identify recurring savings options for the earmarked reserves balances used to balance the budget in this financial year. It is unlikely that there will be options to use reserves to balance the budget in this way in future financial years.

The aim of the medium term financial strategy is to set out how the HSCP would take action to address this financial challenge across the key areas detailed below:

Key areas identified to close the financial gap

	<p>Delivering Services Differently through Transformation and Service Redesign</p> <ul style="list-style-type: none"> • Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.
	<p>Efficiency Savings</p> <ul style="list-style-type: none"> • Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.
	<p>Strategic Commissioning</p> <ul style="list-style-type: none"> • Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.
	<p>Shifting the Balance of Care</p> <ul style="list-style-type: none"> • Progressing work around the unscheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community. This within the context of a fragile primary care and community services infrastructure also needing redesign.
	<p>Prevention and Early Intervention</p> <ul style="list-style-type: none"> • Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.
	<p>Demand Management</p> <ul style="list-style-type: none"> • Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

E Cairns
IJB Chair

9th February 2026

D Pearce
Chief Officer

9th February 2026

A McCready
Chief Finance and
Resources Officer
9th February 2026

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Finance and Resources Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Performance, Audit and Risk Committee on the 9th February 2026.

Signed on behalf of the East Dunbartonshire HSCP Board.

E Cairns

IJB Chair

9th February 2026

Responsibilities of the Chief Finance and Resources Officer

The Chief Finance and Resources Officer is responsible for the preparation of the HSCP Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Chief Finance and Resources Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation)

The Chief Finance and Resources Officer has also:

- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities

I certify that the financial statements give a true and fair view of the financial position of the East Dunbartonshire HSCP Board as at 31 March 2024 and the transactions for the year then ended.

A McCready
Chief Finance and Resources Officer
9th February 2026

REMUNERATION REPORT

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified HSCP Board members and staff.

The information in the tables below was subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

Remuneration: HSCP Board Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHSGGC in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair alternates between a Councillor and a Health Board Non-Executive Director. During 2023/24, the Board Chair changed from Jacqueline Forbes (Non – Executive Director NHSGGC) to Calum Smith (EDC Councillor) on the 29th June 2023 with Jacqueline Forbes switching to the role of Vice Chair from that date.

The remuneration of Senior Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure, such as the Chair or Vice Chair of a committee, sub-committee or board (such as the HSCP Board).

The remuneration of Non-Executive Directors is regulated by the Remuneration Subcommittee which is a sub-committee of the Staff Governance Committee within the NHS Board. Its main role is to ensure the application and implementation of fair and equitable systems for pay and for performance management on behalf of the Board as determined by Scottish Ministers and the Scottish Government Health and Social Care Directorates.

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the HSCP Board to the Chair and Vice Chair.

The HSCP Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting HSCP Board members. Therefore no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of the HSCP Board

The HSCP Board does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board. All staff working within the

partnership are employed through either EDC or NHSGGC and remuneration for senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and the Chief Finance and Resources Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the HSCP Board. Mrs Sinclair is employed by East Dunbartonshire Council and has been seconded to the HSCP Board since 6th January 2020.

Other Officers

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The HSCP Board Chief Finance and Resources Officer is employed by NHSGGC and started 9th May 2016.

The Council and Health Board share the costs of all senior officer remunerations.

Total 2022/23 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2023/24 £
110,849	C Sinclair Chief Officer	117,533	0	117,533
94,638	J. Campbell Chief Finance and Resources Officer	99,575	0	99,575
205,487	Total	217,108	0	217,108

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the HSCP Board. The following table shows the HSCP Board's funding during the year to support officers' pension benefits. The table also shows the total

value of accrued pension benefits which may include benefits earned in other employment positions and from each officer’s own contributions.

Senior Employee					
	For Year to 31/03/23	For Year to 31/03/24		Difference from 31/03/23	As at 31/03/24
	£	£		£'000	£'000
C Sinclair	21,394	22,685	Pension	37	47
Chief Officer			Lump sum	45	45
J. Campbell	19,779	20,615	Pension	5	16
Chief Finance and Resources Officer			Lump sum	0	0
Total	41,173	43,300	Pension	42	63
			Lump Sum	45	45

(The accrued pension and lump sum benefits figures for the Chief Officer have seen a considerable increase during 2023/24 due to Local Government Pension Scheme Service transferring from Orkney Council in October 2023. Had these been reflected in the previous year accounts the differences from the previous year would have been less - £5,000 for Pension and £3,000 for the lump sum)

The Chief Officer and the Chief Finance and Resources Officer detailed above are members of the Local Government Superannuation Scheme and the NHS Superannuation Scheme (Scotland) respectively. The pension figures shown relate to the benefits that the person has accrued as a consequence of their current appointment and role within the HSCP Board and in the course of employment across the respective public sector bodies. The contractual liability for employer’s pension contribution rests with East Dunbartonshire Council and NHSGGC respectively. On this basis there is no pension liability reflected on the HSCP Board balance sheet. There were no exit packages payable during either financial year.

E Cairns
IJB Chair
9th February 2026

D Pearce
Chief Officer
9th February 2026

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money and assets are safeguarded and that arrangements are made to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance, which includes the system of internal control. The system is intended to manage risk to support the achievement of the HSCP Board's policies, aims and objectives. Reliance is placed on the NHSGGC and EDC systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

These governance arrangements are in line with the CIPFA/SOLACE (Chartered Institute of Public Finance & Accountancy/Society of Local Authority Chief Executives) publication 'Delivering Good Governance in Local Government' and is aligned to its six constituent core principles of good governance. The HSCP performs an annual self-assessment against these principles, which represents the HSCP's Local Code of Governance.

The system of internal control is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

The Governance Framework and Internal Control System

The system of internal control is based on a framework designed to identify and prioritise the risks to the achievement of the Partnership's key outcomes, aims and objectives and comprises the structures, processes, cultures and values through which the partnership is directed and controlled.

The system of internal control includes an ongoing process, designed to identify and prioritise those risks that may affect the ability of the Partnership to achieve its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts.

Key features of the governance framework in 2023/24 are:

- The HSCP Board comprises six voting members – three non-executive Directors of NHSGGC and three local Councillors from EDC. The Board is charged with responsibility for the planning of Integrated Services through directing EDC and the NHSGGC to deliver on the strategic priorities set out in the Strategic Plan. In order to discharge their responsibilities effectively, board members are supported with a development programme. This programme aims to provide opportunities

to explore individual member and Board collective responsibilities and values that facilitate decision making, develop understanding of service provision within the HSCP and engage with staff delivering these services and specific sessions on the conduct of the business of the HSCP Board.

- HSCP Boards are ‘devolved public bodies’ for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.
- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.
- The Strategic Plan for 2022-2025 outlines eight key priorities to be delivered over the three year period and provides specific commitments and objectives against each of these. It sets out the identified strategic priorities for the HSCP and links the HSCP’s priorities to National Health and Wellbeing Outcomes. Planning and consultation on a new strategic plan with a start date of April 2025 is underway.
- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHSGGC. They set out the respective responsibilities of the Chief Officer and the Chief Finance and Resources Officer in the financial management of the monies delegated to the partnership. The HSCP complies with the CIPFA Statement on ‘The Role of the Chief Financial Officer in Local Government 2016’ and the CIPFA Financial Management Code. The IJB’s Chief Officer, Finance & Resources has overall responsibility for the IJB’s financial arrangement and is professionally qualified and suitably experienced to lead the IJB’s finance function and to direct finance staff.
- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register is revised and approved at each meeting of the Performance, Audit & Risk Committee. The latest version was presented to the March 2024 HSCP Board meeting for context around the financial planning for 2024/25. The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- Internal control processes are in place to mitigate fraud risks in accordance with the CIPFA publication ‘*Code of Practice on Managing the Risk of Fraud and Corruption*’ across a range of critical processes and are subject to regular audit review. Fraud events are recorded within respective partner agency fraud teams. An annual internal control checklist is prepared by senior management and informs Chief Officer sign-off on the effectiveness of internal controls during each financial year.

- A programme of Internal Audit Work is carried out each year in accordance with the Annual Audit Plan, and with the role of the Chief Internal Auditor being aligned to the CIPFA publication '*The role of the head of internal audit*'.
- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.
- The Performance, Audit and Risk Committee advises the Partnership Board and its Chief Finance and Resources Officer on the effectiveness of the overall internal control environment.
- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.
- Information Governance – the Public Records (Scotland) Act 2011 (Section 1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. A Progress Update Review (PUR) on the RMP was brought to the IJB for approval in March 2023 and thereafter submitted to the Keeper.
- Under the Freedom of Information (Scotland) Act, the HSCP Board published a Freedom of Information Publication Scheme in March 2017.
- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

Roles and Responsibilities of the Performance, Audit and Risk Committee and Chief Internal Auditor

Board members and officers of the HSCP Board are committed to the concept of sound internal control and the effective delivery of HSCP Board services. The HSCP Board's Performance, Audit and Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Performance, Audit and Risk Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. The appointed Chief Internal Auditor has responsibility to perform independent reviews and to report to the Performance, Audit and Risk Committee annually, to provide assurance on the adequacy and effectiveness of conformance with PSIAS.

The internal audit service undertakes an annual programme of work, approved by the Performance, Audit and Risk Committee, based on a strategic risk assessment. The appointed Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of internal control. East Dunbartonshire Council's Audit and Risk Manager is the Chief Internal Auditor for the Partnership. In this role, the assurance is based on the available information including HSCP audits, EDC internal audit reports relating to the Partnership and summary reports on NHSGGC internal audits that relate to the partnership. Internal audit has continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

The HSCP complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff.

Based on Internal Audit work completed in 2023/24 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that reasonable assurance can be placed on the adequacy and effectiveness of the HSCP's internal control system. A number of additional recommendations have been made by the internal audit team in 2023/24 in order to further improve controls, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with summary reports on NHSGGC Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2022/23 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high-risk prior year finding relating to the number of social care services being provided without an up-to-date contract is now considered closed.
- External Reports – it was stated in last year's governance statement that the HSCP would take cognisance of external reports and develop action plans that

seek to improve governance arrangements in line with best practice. This has occurred, with the partnership developing action plans in response to reports from the Care Inspectorate.

- Management Identified Improvements – As a result of an overpayment to NHSGGC that was identified in 2022/23, improvements have been made to communication between management and Finance colleagues of decisions with financial implications. In addition, at least annually there is now a review of the recharges in place to ensure that these remain appropriate and should continue.

Review of Effectiveness

East Dunbartonshire HSCP Board has responsibility for reviewing the effectiveness of the governance and risk management arrangements including the system of internal control. This review is informed by the work of the Chief Officer and the Senior Management Team who have responsibility for the development and maintenance of the governance environment, the Annual Governance Report, the work of internal audit functions for the respective partner organisations and by comments made by external auditors and other review agencies and inspectorates.

The partnership has put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance and risk management is both appropriate and effective in practice.

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to operate as intended, with reasonable assurance provided on the integrity of controls. Two reports were issued with limited assurance relating to Social Work Payment Arrangements and Interim Care Home Funding. A number of recommendations have been made for areas for further improvement and action plans agreed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2024/25 audit programme.

There has been specific work undertaken by each partner's audit functions. The HSCP's Chief Internal Auditor has considered the conclusions on the areas reviewed by NHSGGC internal auditors in 2023/24. An opinion of reasonable assurance has been provided by the NHSGGC's auditors, Azets, whilst specific areas for improvement have been highlighted in the course of the year. Similarly, consideration has been made of the opinion provided of reasonable assurance provided by the Council's auditors on its systems, governance and risk management systems.

The HSCP Board has various meetings, which have received a wide range of reports to enable effective scrutiny of the partnership's performance and risk management updates including regular Chief Officer Updates, financial reports, performance reports, risk registers and service development reports, which contribute to the delivery of the Strategic Plan.

Governance Improvement Plans

The following areas of improvement have been identified for 2023/24, which will seek to enhance governance arrangements within the partnership:

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Following the agreement of the HSCP's Records Management Plan (RMP) in 2021, the Assessment Team for National Records Scotland provided a Progress Update Review (PUR) on our records management provisions in 2023. This is a voluntary arrangement that has provided the IJB with feedback and advice. The conclusion of the review was that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. Nonetheless there are actions for the HSCP and its partners following this review.
- Internal Audit Reports – Further to the completion of the internal audit work for 2023/24, and following up on previously raised internal audit actions, the main areas that the Internal Audit Team highlighted as requiring further improvement was areas of Social Work Payment Arrangements and Interim Care Home Funding. Action plans have been agreed with management, progress is being made towards completion, and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2023/24 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the East Dunbartonshire HSCP Board's systems of governance.

A number of improvements have been identified that will further strengthen the governance arrangements and these are set out above. Systems are in place for regular review and improvement of the governance and internal control environment and an update will be provided as part of the next annual governance review and statement.

E Cairns
IJB Chair
9th February 2026

D Pearce
Chief Officer
9th February 2026

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the cost of providing services for the year according to accepted accounting practices.

2022/23			2023/24			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,815	(73)	3,742	Strategic / Resources	3,177	(66)	3,111
1,698	(7)	1,691	Addictions	2,254	(8)	2,246
49,146	(1,595)	47,551	Older People	56,706	(1,758)	54,948
23,877	(497)	23,380	Learning Disability	25,390	(460)	24,930
5,169	(76)	5,093	Physical Disability	5,412	(66)	5,346
6,743	(685)	6,058	Mental Health	7,166	(750)	6,416
16,141	(1,211)	14,930	Children & Families	19,391	(1,320)	18,071
2,216	(1,760)	456	Criminal Justice	1,852	(1,594)	258
1,083	(100)	983	Other - Non Social Work	1,275	(150)	1,125
13,642	(904)	12,738	Oral Health	13,378	(1,061)	12,317
0	0	0	Specialist Childrens Services	53,913	(16,313)	37,600
34,248	(1,030)	33,218	Family Health Services	37,154	(1,270)	35,884
22,028	(1)	22,027	Prescribing	23,108	(1)	23,107
9,964	(7,034)	2,930	Covid	0	0	0
40,306	0	40,306	Set Aside for Delegated Services to Acute Services	40,244	0	40,244
304	0	304	HSCP Board Operational Costs	322	0	322
230,380	(14,973)	215,407	Cost of Services Managed By East Dunbartonshire HSCP	290,742	(24,817)	265,925
	(208,479)	(208,479)	Taxation & Non Specific grant Income		(268,269)	(268,269)
230,380	(223,452)	6,928	(Surplus) or deficit on Provision of Services	290,742	(293,086)	(2,344)
		6,928	Total Comprehensive Income and Expenditure			(2,344)

There are no statutory or presentation adjustments which affect the IJB's application of the funding received from partner organisations. The movement in the General Fund balance is therefore solely due to the transactions shown in the CIES. Consequently, an Expenditure and Funding Analysis is not provided in these Annual Accounts as it is not required to provide a true and fair view of the IJB's finances.

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the HSCP Board’s reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

Movements in Reserves During 2023/24	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2023	(4,371)	(15,691)	(20,062)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2023/24	123	(2,467)	(2,344)
Closing Balance at 31 March 2024	(4,248)	(18,158)	(22,406)

Movements in Reserves During 2022/23	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2022	(3,078)	(23,912)	(26,990)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2022/23	(1,293)	8,221	6,928
Closing Balance at 31 March 2023	(4,371)	(15,691)	(20,062)

BALANCE SHEET

The Balance Sheet shows the value as at the 31 March 2024 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2023		Notes	31 March 2024
£000			£000
<u>20,062</u>	Short term Debtors	9	<u>22,406</u>
	Current Assets		
<u>20,062</u>	Net Assets		<u>22,406</u>
(4,371)	Usable Reserve: Contingency	10	(4,248)
(15,691)	Usable Reserve: Earmarked	10	(18,158)
<u>(20,062)</u>	Total Reserves		<u>(22,406)</u>

The unaudited accounts were issued on 30th January 2025 and the audited accounts were authorised for issue on 9th February 2026. I certify that the financial statements present a true and fair view of the financial position of the East Dunbartonshire HSCP as at 31 March 2024 and its income and expenditure for the year then ended.

A McCready
Chief Finance and Resources Officer
9th February 2026

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of East Dunbartonshire HSCP Board for the 2023/24 financial year and its position at the year-end of 31 March 2024.

The HSCP Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between NHSGGC and East Dunbartonshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The accounts are prepared on a going concern basis, which assumes that the HSCP Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

In accordance with the CIPFA Code of Local Government Accounting (2023/24), the IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity. The IJB's funding from and directions to partners has been confirmed for 2024/25, and medium-term financial planning for the period to 2029 (updated annually as part of the budget process) continues to progress.

The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend, use of reserve balances and if this is unsuccessful partner bodies can consider making additional funds available. Therefore, the IJB considers there are no material uncertainties around its going concern status in the period to 30 September 2025.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received and their benefits are used by the HSCP Board.
- Income is recognised when the HSCP Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, East Dunbartonshire Council and NHS Greater Glasgow and Clyde. Expenditure is incurred as the HSCP Board commissions specified health and social care services from the funding partners for the benefit of service recipients in East Dunbartonshire.

Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash. All transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner, as at 31 March, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

Employee Benefits

The HSCP Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The HSCP Board therefore does not present a Pensions Liability on its Balance Sheet.

The HSCP Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The HSCP Board's only Usable Reserve is the General Fund and these are classified as either Usable Reserves: Contingency or Usable Reserves: Ear-marked.

The balance of the General Fund as at 31 March 2024 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Policy for the partnership. This policy recommends the holding of contingency reserves at 2% of net expenditure.

The ear marked reserve shows the extent of resource available to support service re-design in achievement of the priorities set out in the Strategic Plan including funding which have been allocated for specific purposes but not spent in year.

VAT

The HSCP Board is not a taxable person and does not charge or recover VAT on its functions. The VAT treatment of expenditure in the HSCP Board's accounts depends on which of the partner organisations is providing the service as these agencies are treated differently for VAT purposes.

The services provided to the HSCP Board by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The EDC and NHSGGC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the HSCP Board does not have any 'shared risk' exposure from participation in CNORIS. The HSCP Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims, taking probability of settlement into consideration, is provided for in the HSCP Board's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

2. Prior Year Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the HSCP's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

There have not been any prior year re-statements.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for other HSCPs within the NHSGGC area. In preparing the 2023/24 financial statements the HSCP Board is considered to be acting as ‘principal’, and the full costs of hosted services are reflected within the financial statements. In delivering these services the HSCP Board has primary responsibility for the provision of these services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required.

The Annual Accounts contain estimated figures that are based on assumptions made by East Dunbartonshire HSCP about the future or that which are otherwise uncertain. Estimates are made taking into account historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the HSCP has no areas where actual results are expected to be materially different from the estimates used.

4. Events After the Reporting Period

The unaudited Annual Accounts were authorised for issue by the Chief Finance Officer on 30th January 2025. There were no events that occurred between 1 April 2023 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

5. Expenditure and Income Analysis by Nature

2022/23 £000		2023/24 £000
53,350	Employee Costs	110,429
445	Property Costs	653
6,702	Supplies and Services	7,912
71,159	Contractors	69,019
1,499	Transport and Plant	919
401	Administrative Costs	1,015
34,186	Family Health Service	37,119
22,028	Prescribing	23,108
40,306	Set Aside	40,244
304	HSCP Board Operational Costs	322
(14,973)	Income	(24,815)
215,407	Net Expenditure	265,925
(208,479)	Partners Funding Contributions and Non-Specific	(268,269)
6,928	(Surplus) or Deficit on the Provision of Services	(2,344)

The HSCP Board does not directly employ staff but does however have responsibility for funding the employee costs for partner organisations for those staff working across HSCP services. The property costs included in the table above relate to leased premises which the HSCP has responsibility for funding on behalf of partner organisations.

6. HSCP Board Operational Costs

2022/23 £000		2023/24 £000
274	Staff Costs	289
30	Audit Fees	33
304	Total Operational Costs	322

External Audit Costs

The appointed Auditors to ED HSCP were Forvis Mazars. Fees payable to Forvis Mazars in respect of external audit service undertaken were in accordance with the Code of Audit Practice.

7. Support Services

Support services were not delegated to the HSCP Board through the Integration Scheme and are instead provided by the Health Board and Council free of charge as a 'service in kind'. The support services provided is mainly comprised of: financial management and accountancy support, human resources, legal, committee administration services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

All support services provided to the HSCP Board were considered not material to these accounts.

8. Taxation and Non-Specific Grant Income

2022/23 £000	Partner Funding Contributions	2023/24 £000
71,437	Funding Contribution from East Dunbartonshire Council	75,214
137,042	Funding Contribution from NHS Greater Glasgow & Clyde	193,055
208,479 Taxation and Non-specific Grant Income		268,269

The funding contribution from the NHSGGC shown above includes £40.244m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHSGGC which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

9. **Debtors**

31 March 2023 £000		31 March 2024 £000
0	NHS Greater Glasgow and Clyde	0
20,062	East Dunbartonshire Council	22,406
<hr/>		
20,062	Debtors	22,406
<hr/>		

The short term debtor relates to the balance of earmarked reserves to support specific initiatives for which the Scottish Government made this funding available and is money held by the parent bodies as reserves available to the partnership. There is also an element related to general contingency reserves – the detail is set out in the note below. All debtor balances are held by EDC at the end of each financial year.

10. Usable Reserve: General Fund

The HSCP Board holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the HSCP Board’s risk management framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Balance at 31 March 2023 £000	HSCP RESERVES	Transfers Out 2023/24 £000	Transfers In 2023/24 £000	Balance at 31 March 2024 £000
(1,100)	HSCP Transformation	0	0	(1,100)
(3,000)	HSCP Accommodation Redesign	0	0	(3,000)
(594)	HSCP Smoothing Reserve	474	0	(120)
(500)	HSCP Digital Redesign	0	0	(500)
(282)	SG - Integrated Care / Delayed Discharge	0	0	(282)
(2,575)	Oral Health	414	(656)	(2,817)
0	Specialist Children	0	(3,450)	(3,450)
(316)	SG - Primary Care Improvement	181	(11)	(146)
(145)	SG – Action 15 Mental Health	0	(91)	(236)
(1,240)	SG – Alcohol & Drugs Partnership	39	(128)	(1,329)
(229)	GP Premises	0	0	(229)
(1,185)	Prescribing	0	(333)	(1,518)
(341)	Community Living Charge	153	0	(188)
(2,503)	Adult Winter Planning Funding	945	0	(1,558)
(119)	Mental Health Recovery & Renewal	119	0	0
(267)	Community Link Workers	0	(29)	(296)
(255)	MH Estate Funding	30	0	(225)
(1,040)	Miscellaneous Reserves	113	(237)	(1,164)
(15,691)	Total Earmarked	2,468	(4,935)	(18,158)
(4,371)	Contingency	123	0	(4,248)
(20,062)	General Fund	2,591	(4,935)	(22,406)

HSCP Transformation, Accommodation, Smoothing Reserve, Digital Redesign and Prescribing reserves – HSCP ring-fenced funds earmarked to support transformation of current services into services sustainable for the future. This will be achieved via service reviews including review of accommodation and digital requirements.

All other earmarked reserves relate to Scottish Government funding balances ring-fenced to be carried forward for specific policy initiatives. This represents the continuation of commitments matched to funding within services to ensure continuity and completion

11. Related Party Transactions

The HSCP Board has related party relationships with the EDC and NHSGGC. In particular the nature of the partnership means that the HSCP Board may influence, and be influenced by, its partners. The following transactions and balances included in the HSCP Board's accounts are presented to provide additional information on the relationships.

2022/23 £000	PARTNER FUNDING CONTRIBUTIONS	2023/24 £000
(137,042)	Funding Contribution received from the NHS Board	(193,055)
119,264	Expenditure on Services by the NHS Board	169,832
	Key Management Personnel: Non-Voting Board	
137	Members	145
(17,641) Net Transactions with the NHS Board		(23,078)

Key Management Personnel: The non-voting Board members employed by the NHS Board and recharged to the HSCP Board include the Chief Officer and the Chief Finance and Resources Officer. These costs are met in equal share by the EDC and NHSGGC. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

31 March 2023 £000	Balances with NHS Greater Glasgow and Clyde	31 March 2024 £000
0	Debtor balances: Amounts due from the NHS Board	0
0	Net Balance with the NHS Board	0

2022/23 £000	PARTNER FUNDING CONTRIBUTIONS	2023/24 £000
(71,437)	Funding Contribution received from the Council	(75,214)
95,839	Expenditure on Services by the Council	95,771
	Key Management Personnel: Non-Voting Board	
137	Members	144
30	Support Services	33
24,569 Net Transactions with the Council		20,734

31 March 2023 £000	Balances with East Dunbartonshire Council	31 March 2024 £000
20,062	Debtor balances: Amounts due from the Council	22,406
20,062 Net Balance with the Council		22,406

Related parties also include organisations which we may not transact with but can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's Partner Bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB. The value of transactions directly with the Scottish Government in 2023/24 and 2022/23 was nil.

12. Contingent Assets and Liabilities

A contingent asset or liability arises where an event has taken place that gives the HSCP Board a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the HSCP Board. Contingent liabilities or assets also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but disclosed in a note to the Accounts where they are deemed material.

The HSCP Board is not aware of any material contingent asset or liability as at the 31 March 2024.

13. New Standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The HSCP Board considers that there are no such standards which would have significant impact on its annual accounts.

**Independent auditor’s report to the members of East Dunbartonshire
Integration Joint Board and the Accounts Commission**

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE AUDIT & RISK COMMITTEE

DATE OF MEETING:	9th FEBRUARY 2026
REPORT REFERENCE:	PERF/090226/07
CONTACT OFFICER:	GILLIAN MCCONNACHIE, FINANCIAL COMPLIANCE MANAGER, EAST DUNBARTONSHIRE COUNCIL
SUBJECT TITLE:	AUDIT PLANNING 2026/27 AND INTERNAL AUDIT UPDATE TO DECEMBER 2025

1.0 PURPOSE

- 1.1 The purpose of this report is to update the Committee on internal audit work completed in the period since the last Committee.
- 1.2 Updates are provided on audits carried out on the H&SCP and in addition, for further context and assurance, updates are provided on audits carried out in the partner organisations of East Dunbartonshire Council and the NHSGGC.
- 1.3 The information contained in this report relating to East Dunbartonshire Council or NHSGGC audits has been presented to the Council's Audit & Risk Management Committee (A&RMC) and the NHSGGC Audit & Risk Committee (ARC) as appropriate, where it has received scrutiny. Once noted by these committees, this report provides details on the ongoing audit work, for information, to the H&SCP Performance, Audit & Risk Committee and to allow consideration from the perspective of the H&SCP.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit and Risk Committee:

- 2.1 Note the contents of the report including the Internal Audit Planning document for 2026/27 and request the Chief Finance & Resources Officer submits further detail on the 2026/27 plan, performance monitoring reports detailing progress against Plan and audit results to future meetings of the Committee.

**DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 BACKGROUND / MAIN ISSUES

Internal Audit Outputs October to December 2025

- 3.1** Work continues on the audit plan, with two outputs completed in the period. This resulted in the cumulative year to date total being five outputs. This represents 55% completion of the nine outputs planned for 2025/26, at 75% through the year and reflects the reduced resources available compared to the assumptions underpinning the audit plan.
- 3.2** The Senior Auditor who was acting up to the Audit & Risk Manager role has now left the Council, leaving vacancies at both the Senior Auditor and Audit & Risk Manager positions, whilst the Audit & Risk Manager is on secondment.
- 3.3** The following is a summary of audit outputs completed since the last monitoring report:

Regularity

Audit Planning

- 3.3** The internal audit planning document for 2026/27 has been drafted and is included at **Appendix 1**. This outlines the planned approach and areas of focus for the year ahead for the HSCP. Further detail on the audit plan for the HSCP for 2026/27 will be brought to the next PAR.

Initial Self-Assessment - Global Internal Audit Standards

- 3.4** Prior to 31 March 2025, the applicable internal auditing standards that the internal audit service was obliged to apply were the Public Sector Internal Audit Standards. Since 1 April 2025 Global Internal Audit Standards have been the applicable standards.
- 3.5** As the team progresses towards full conformance, an initial self-assessment and action plan to address gaps in compliance has been completed. The action plan is included at **Appendix 2**.

Systems Audit Work

HSCP - Performance Management

- 3.6** A systems based audit was scheduled in support of our annual audit opinion of the HSCP's systems to examine the HSCP's Performance Management arrangements, with a particular focus on the collation and reporting of data to the HSCP Board.
- 3.7** As per the Public Bodies (Joint Working) (Scotland) Act 2014, Sect 42, there is a statutory requirement for all Health and Social Care Partnerships (HSCPs) to publish an Annual Performance Report, which sets out progress towards the delivery of its Strategic Plan and the actions which will enable the achievement of strategic priorities.

- 3.8** The HSCP's Performance Management & Reporting Framework sets out how it will manage and report performance and how performance issues will be identified and used to drive continuous improvement.
- 3.9** The data used for HSCP performance reporting comes from various sources; East Dunbartonshire Council Performance Team, NHSGCC and Public Health Scotland. It is the responsibility of the organisations supplying this data to ensure it has been checked for accuracy.
- 3.10** Auditors concluded that the HSCP demonstrates a robust approach to performance management, ensuring continued alignment to the Strategic Plan. No actions were raised in this report.

EAST DUNBARTONSHIRE COUNCIL INTERNAL AUDIT PROGRESS

- 3.11** Work on the Council's internal audit plan for 2025/26 has continued. Since the last PAR no high risks of relevance to the HSCP have been reported to the Council. Audits on Complaints, Property Maintenance – Supplier Management and a consultancy note on Artificial Intelligence have been issued. Management have agreed action plans to address the medium and low risks noted in these reports.

NHSGGC INTERNAL AUDIT PROGRESS

- 3.12** Since the last meeting of the PAR Committee, two reports have been presented to the NHSGGC Audit and Risk Committee:
- Waiting List Management – Yellow (Minor Improvement)
 - Risk Management – Amber (Substantial Improvement)
- 3.13** NHS Management are taking forward the points raised in the reports.

4.0 IMPLICATIONS

The implications for the Board are as undernoted.

- 4.1** Relevance to HSCP Board Strategic Plan;- None.
- 4.2** Frontline Service to Customers – None.
- 4.3** Workforce (including any significant resource implications) – None.
- 4.4** Legal Implications – Legal risks are presented in the body of internal audit reports with reference to relevant legislation where appropriate.
- 4.5** Financial Implications – Internal Audit reports are presented to improve financial controls and aid the safeguarding of physical and intangible assets.
- 4.6** Procurement – Where applicable these are referenced in the body of internal audit reports with associated management actions for improvement.
- 4.7** ICT – None.

- 4.8 Corporate Assets – None.
- 4.9 Equalities Implications – None
- 4.10 Sustainability – None
- 4.11 Alignment to Population Health Framework – None
- 4.12 Alignment to Health and Social Care Strategic Renewal Framework - None
- 4.13 Other – None.

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 Where cross over risks to the HSCP have been identified through audit work in partner organisations these are highlighted in the body of the report above and if material are reflected in the HSCP's risk register, with appropriate control measures applied.

6.0 **IMPACT**

- 6.1 **STATUTORY DUTY** – None
- 6.2 **EAST DUNBARTONSHIRE COUNCIL** – The risks identified in the internal audit reports relevant to East Dunbartonshire Council have been highlighted to the Council's Audit & Risk Management Committee.
- 6.3 **NHS GREATER GLASGOW & CLYDE** – The risks relevant to the NHS Greater Glasgow & Clyde identified in the internal audit reports have been highlighted to the NHSGGC's Audit & Risk Committee.
- 6.4 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction required.

7.0 **POLICY CHECKLIST**

- 7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

- 8.1 **Appendix 1** – Internal Audit Planning 2026/27
- 8.2 **Appendix 2** – GIAS action plan

Appendix 1

East Dunbartonshire Council
Internal Audit Services

**HSCP Internal Audit Planning
2026/27**

Internal Audit Plan 2026/27

Background

The Annual Internal Audit Plan is prepared on an annual basis, detailing the HSCP Internal Audit work planned for year ahead. Planning the work is important to demonstrate that Internal Audit is proactive and that the activities are targeted to areas of risk and need. The Plan also must be flexible so that Internal Audit can react to events that might happen during the year.

The Annual Internal Audit Plan is prepared by the Audit & Risk Manager as the Council's Chief Internal Auditor and presented to the Performance, Audit & Risk Committee (PAR) before or close to the commencement of the new financial year.

Plan

The plan for 2026/27 is specified to provide adequate evidence relating to the HSCP's systems to enable the HSCP's Chief Internal Auditor to provide a year-end opinion. This will be closely monitored and the Performance, Audit and Risk Committee will be kept informed of any change in the situation, with resources and expected outturn monitored as the year progresses.

Planning Process

The planning process takes into account Internal Audit's perspective and a documented annual risk assessment. This includes not only our understanding of systems and controls but also the HSCP's goals, external risks and current economic climate. The following alternative sources of assurance are also considered at the planning stage: external reports, performance reports, the risk registers, how the HSCP manages its risks and where improvements are required.

Having worked through all of the above, Internal Audit have a considerable amount of information and potential areas for review. Internal Audit cannot cover all areas of risk and we need to make sure what we plan to do is manageable and balanced.

The Plan for 2026/27 includes a number of key areas of need to be reported on. The finalisation of the Plan will be delegated to the Chief Internal Auditor at the beginning of the 2026/27 financial year in consultation with Senior Management and will be brought back to Committee for final approval. This work needs to take account of the potential that changes will be made as the Council sets its Budget for the 2026-27 Financial Year. Accordingly, these cannot be quantified at this time.

However, and consistent with prior years audit days will be assigned in the Plan to each assignment, based on an assessment of the relative risks of the audits planned and the expected complexities involved in undertaking the audit work. The planned areas of focus will be made in consultation with the HSCP leadership team and will be planned to enable us to draw conclusions on the HSCP as a whole.

The following principles continuing to apply:

- The internal audit team will remain flexible and responsive to emerging risks and requests for assurance over new processes. This is likely to lead to changes to the plan in the course of the year and ensures that the work remains risk focussed.

- The higher priority audits remain top priority for completion; and,
- Service demands, audit resource availability, key officer availability and the skills mix of the individual members of the internal audit team will also be considered when scheduling audits.

Key areas of Audit Focus

Our plan of work continues to identify the following as key areas for review. These will be reviewed across the period to March 2027, subject to final discussion and approval.

- *Financial risks* – Financial pressures continue to represent a key risk facing the Council and its partners and remains an area of focus.
- *Key financial controls* – Consideration of areas such as Grant Funding, and Resource Allocation Processes
- *Follow-up on previously raised audit actions* – including those in relation to Carefirst payments

Internal Audit Plan – Working to a Standard

The above summary is based on the provisions within the Public Sector Internal Audit Standards (PSIAS) which was in force until 31 March 2025. The work of the Internal Audit Team is aligned to these provisions, which are also reflected in the Internal Audit Manual.

From 1 April 2025 Global Internal Audit Standards in the UK Public Sector became the applicable standards. The prior year audit was prepared with reference to previous PSIAS. In the current year the plan maintains the links to the previous standards with the Appendix providing an assessment (Appendix 3) of compliance with the Global Standards along with an action plan towards full compliance. This will be completed throughout 2026 and bridges the former, alongside new Global requirements.

The Internal Audit Plan (Public Sector Internal Audit Standard 2010)

Planning for 2026/27 is based on a documented risk assessment process. The process uses the Risk Register, the expectations of stakeholders and input from Senior Officers and the Convenor of the Audit and Risk Management Committee, whilst considering the Council's Performance Management Framework and LOIP outcomes.

The Council's risk management framework is well established, with auditors placing reliance on the actions being taken to manage key risks, as well as using the corporate and strategic area risk registers as a source for identifying areas of potential audit activity.

Planning takes into account the requirement to produce an annual audit opinion. This opinion is delivered through the statement on the adequacy and effectiveness of the HSCP's framework of governance, risk management and internal controls. The statement will be included within the 'Internal Audit Annual Report' presented to the meeting of the Performance, Audit & Risk Committee following the end of the financial year and is used to inform the governance statement included in the annual accounts.

Planning is linked to the Internal Audit Charter and strategic objectives included in the Business Improvement Plan for Finance and Audit, ensuring that activities are consistent with existing direction, organisational objectives and priorities.

The Internal Audit team also provides consultancy work on the basis that these assignments improve management of risks, add value and improve the HSCP's operations. Provision for the completion of four consultancy notes is included in the planned activities for the year.

Audit Resources (PSIAS Standard 2030)

The Audit & Risk Manager plans to confirm that, in her opinion, their planned resources are appropriate and sufficient and will be effectively deployed to provide the required assurances to stakeholders.

PSIAS provides further definitions of each of the above requirements with appropriate reference to the mix of knowledge, skills and other competencies needed to perform the Plan. Sufficient refers to the quantity of resources needed to accomplish the Plan.

Resources are effectively deployed when they are used in a way that optimises the achievement of the approved Plan.

All auditors in the team have an accounting, risk management or internal audit qualification. When one of our stakeholders reads an Internal Audit Report they can be assured that it has been prepared with due recognition of all the best practices, ethics and professional responsibilities, as is required.

Planning is developed to ensure that staff availability, qualifications, experiences and skills are sufficient and appropriate. The process is supported by the Council's Performance Development Review (PDR) framework providing an ongoing mechanism to assess the effectiveness of staff in their roles and supporting future developments through training. Support may be provided to other teams on a short term secondment basis where this is of benefit to the organisation and to the individual's professional development. Any secondments are recorded and the potential for potential conflict of interests is considered when planning audit assignments. If a potential conflict of interest is deemed significant, an alternative individual within the team will be assigned to the audit in question to ensure the independence of the internal audit function is maintained.

The Chief Internal Auditor continually reviews the available resources to ensure that the Plan continues to be achievable. The impact of uncertain or unanticipated resource changes may need to be reported to Members where this affects the ability of the team to deliver the plan.

Staff training and coaching are being used to good effect to aid in delivery of the Plan. In addition, the budgeted allocation for administrative time has been reviewed to ensure that the application of resources continues to be reasonable.

Policies and Procedures (PSIAS 2040)

The Internal Audit Manual serves as the Internal Audit Team's policies and procedures. The Internal Audit Manual is aligned to the provisions of the Public Sector Internal Audit Standards and, in complying with the manual, the team is demonstrating compliance with the standards.

The Manual is reviewed on an ongoing basis with significant reviews taking place following changes in guidance, good practice or prevailing standards.

This is supplemented by the Planned Approach to Use of Data.

Coordination with External Scrutiny Bodies (PSIAS Standard 2050)

The Audit & Risk Manager is required to share information with other providers of assurance and consulting services to ensure proper coverage and minimise duplication of efforts.

The external auditors, Forvis Mazars' audit plan allows for their utilisation of the work performed by internal audit to modify the nature, extent and timing of their audit procedures. This has not yet occurred in practice but internal audit will continue to seek opportunities for joint working.

Reporting to Senior Management and the Board (PSIAS 2060)

As part of this plan, the Chief Internal Auditor will prepare and present regular performance reports to the Audit & Risk Management Committee over the course of the financial year. The internal audit monitoring reports will review progress against the original plan in the interests of consistency and accountability. Monthly performance information will also be captured on the Council's Performance Management System 'Ideagen'. Performance reports will capture the activities of the Internal Audit Team relative to the original plan.

Ongoing reporting will also highlight specific issues as they relate to risk exposures, control issues, fraud, governance or any other matters that the Chief Internal Auditor deems appropriate for consideration by the Committee. Significant issues will also be captured within the annual internal audit report.

On an annual basis, the Chief Internal Auditor will provide a report that will include the purpose, authority and responsibilities relative to the plan but also any significant issues noted in the above.

2026/27 Audit Work (PSIAS Standard 2100)

The indicative planned number of days allocated to the HSCP for 2026/27 is 70 days, subject to approval of and availability of resources. Internal Audit activity evaluates and contributes to the improvement of governance, risk management and control processes using a systematic and disciplined approach as outlined in the Internal Audit Charter.

Planned audit work includes consideration of a number of different types of assignments including assurance audits, regularity and consultancy work. This varied application of audit resources ensures that different aspects of HSCP business have been subjected to testing, with assurances being sought over a range of activities.

Overall Opinions (PSIAS Standard 2450)

Following the completion of the audit plan an overall opinion will be issued, taking into account the strategies, objectives and risks of the HSCP and the expectations of senior management, the Performance, Audit & Risk Committee and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant and useful information.

Appendix 2 – Global Internal Audit Standards Action Plan, February 2026

Action Plan Reference	Area	Action	Responsible Officer	Due date
1	Domain II – Ethics and Professionalism	Staff Personal Development Plans (PDPs) revised to include ethics and training for team members. Will also include other key areas such as data protection.	Audit and Risk Manager	June 2026
		Review the IIA's Competency Framework within the PDPs of audit team members and incorporate into a training plan.	Audit and Risk Manager	June 2026
		Hold further information sessions with staff on the new requirements.	Audit and Risk Manager	August 2026
		Review Staff Annual Declaration to align with the new standards.	Audit and Risk Manager	March 2027
2		Amend client survey form to seek feedback from auditees in respect of honesty/integrity/ethics/professionalism/perception of objectivity.	Audit and Risk Manager	December 2026
3		Update Internal Audit Manual to ensure fully reflective of the new standards. This will include a review of all standard/templates used by the Team.	Audit and Risk Manager	March 2027
4		Update Internal Audit Charter to ensure fully reflective of the new standards.	Audit and Risk Manager	December 2026
5		Amend post engagement checklist to include revoking of access to systems/restricted drives.	Audit and Risk Manager	June 2026
6	Domain III – Governing the Audit Function	Briefing session for the Audit & Risk Management Committee (A&RMC) around new requirements of the new standards and identify any training requirements.	Audit and Risk Manager	February 2027
7		Develop an Internal Audit Mandate.	Audit and Risk Manager	December 2026
8		Annual Internal Audit Plan to be expanded to incorporate budgetary information & technology considerations.	Audit and Risk Manager	February/March 2027

Action Plan Reference	Area	Action	Responsible Officer	Due date
9		Report the results of the first self-assessment against GIAS to the A&RMC.	Audit and Risk Manager	June 2026
10		Review the current key performance indicators and report to each A&RMC.	Audit and Risk Manager	January 2026
11		Make arrangements for the next External Quality Assessment, currently due in 2028.	Audit and Risk Manager	March 2026
12	Domain IV – Managing the Audit Function	Develop an Internal Audit Strategy.	Audit and Risk Manager	December 2026
13		Develop an Assurance Map to facilitate the audit planning process.	Audit and Risk Manager	February/March 2027
14		Root cause analysis to be formally documented within procedures and working papers. This will potentially require additional training.	Audit and Risk Manager	March 2027
15		Amend standard report and include definition of different assurance categories within the body of the report and high/medium and low risks.	Audit and Risk Manager	November 2026
16		Quality Assurance Improvement Plan, based on GIAS, reported to the audit committee for 2025/26.	Audit and Risk Manager	June 2026
17	Domain V – Performing Internal Audit Services	Annual audit planning process augmented by formal, structured process which will include the results of an annual fraud risk assessment.	Audit and Risk Manager	February/March 2027
18		Review/Amend matters arising from to formally demonstrate the consideration of the significance of each engagement finding.	Audit and Risk Manager	December 2026

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE AUDIT & RISK
COMMITTEE**

DATE OF MEETING: 9th FEBRUARY 2026

REPORT REFERENCE: PERF/090226/08

CONTACT OFFICER: ALISON MCCREADY, CHIEF FINANCE AND
RESOURCES OFFICER

SUBJECT TITLE: HSCP CORPORATE RISK REGISTER UPDATE

1.0 PURPOSE

- 1.1 The purpose of this report is to provide an update on the Corporate Risks and how risks are mitigated and managed within the HSCP.

2.0 RECOMMENDATIONS

It is recommended that the Committee:

- 2.1 Consider and approve the Corporate Risk Register attached as **Appendix 1**.

DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP

3.0 BACKGROUND/MAIN ISSUES

- 3.1** The Corporate Risk register reflects the HSCP Board's Commitment to a culture of improved performance in the management of Corporate Risks.
- 3.2** The Risk Register provides full details of all current risks, in particular very high and high level risks, and the control measures that are in place to manage these.
- 3.3** A review of the Corporate Risk Register in relation to the revised NHSGGC Risk Management Policy, Strategy, and Procedure is progressing to ensure that risks are identified and managed and that we do not confuse risks with incidents.
- 3.4** The Chief Finance and Resource Officer led a focussed session with the Senior Management Team (Risk Leads and Owners) in early December 2025 to review the Corporate Risk Register, reviewing all risk narrative, scoring and mitigations in line with escalated risks from the Service Risk Registers. The completion of this review will allow risks to be presented in a revised risk per page format for reporting of Corporate Risks.
- 3.5** The Corporate Risk Register captures the high level risks across the HSCP and the hosted services.

Risk Appetite Category	Number of Risks	Number of Risks Reviewed
Clinical	0	0
Financial	2	2
General Data Protection	2	2
Financial and Service Delivery	1	1
Service Delivery	15	16
Business Continuity	1	1
TOTAL	21	21

- 3.6** There are a total of 23 risks (21 live risks) included within the HSCP Corporate Risk register. This represents an increase of 1 new risk (now reviewed and de-escalated) but 1 de-escalated risks for the HSCP from that previously reported to the Performance Audit and Risk Committee in November 2025.
- 3.7** There was 1 additional high risk reported in this period. HSCP23 relates to Community Children's Nursing Service (CCNS) workload tool findings as at September 2025. The risk cause is reported as insufficient nursing staff to effectively deliver current service specification for Community Children's Nursing Service across Greater Glasgow. HSCP23 has been reviewed and de-escalated and is now covered within live risk HSCP22.
- 3.8** Of the 21 live risks identified within the Corporate Risk register, 3 are considered to be very high risk (priority 1), 10 are considered to be high risk (priority 2) and 8 are considered to be a medium risk (priority 3).

Very High Risk – Priority 1, Risk Score 20-25

- 3.9** There are 3 Very High Risk, Priority 1 risks.
- 3.10** HSCP01 and HSCP09 relate to the ability to deliver a balanced budget and the failure to achieve transformational change and completion of transformational service redesign plans within necessary timescales and at the pace required. Both risks have been reviewed and remain at a score of 25, Priority 1 which is the highest possible risk score and further risk management actions have been detailed. Transformational change and service reviews have commenced and will run through 2025/2026 which should bring both risk scores to a target score of 16 and Priority 2. The HSCP has continued engagement with Chief Finance Officers, Scottish Government, NHSGG&C and East Dunbartonshire Council. 2026/2027 budget planning is underway and further efficiencies are required and are in development.
- 3.11** HSCP20 relates to Skye House where the risk event, cause and effect has been reviewed and updated to detail the high demand Skye House team are experiencing in relation to patient acuity and scrutiny is unsustainable. The narrative of the risk effect, cause, control measures and risk management action have been split into two relating risk to both staffing and workload. Staffing models are being revisited, with an enhanced level of monitoring and support. A review of all inspection feedback will determine future plans, these actions should close gap between current and target risk score to 4 and Priority 4.

High Risk - Priority 2, Risk Score 12-16

- 3.12** There has been a review of high risks scores, which have decreased to 10 high risks in this period. Following ongoing review of the reported risk scores and actions to mitigate the risks on 09.12.25 there has been minimal impact for HSCP02, HSCP07, HSCP08, HSCP10, HSCP16 and HSCP17.
- 3.12.1** HSCP13 – completion of Bishopbriggs CTAC site with an operational open of 1st December 2025. There are ongoing discussions with NHSGGC Capital and Property regarding options for securing accommodation in the west locality. A Primary Care Property Strategy Refresh will take place in 2026 which will help inform a refresh of the ED HSCP Property Strategy which will include hosted services, Oral Health and Specialist Children Services working with NHSGG&C board colleagues. Scottish Government 26/27 budget announcement included reference to East Dunbartonshire inclusion in the first tranche of a primary and community care infrastructure investment programme - details to be confirmed and progressed with NHSGGC Property team.
- 3.12.2** HSCP 14 – Failure to secure alternative system to CareFirst system. Discussions continue with East Dunbartonshire Council Chief Finance Officer with regards to progression of a business and care and re-prioritisation of digital project funding.
- 3.12.3** HSCP21 – Is the ability to deliver on the neurodevelopmental (ND) service specification for Specialist Children Services who have a large existing waiting list for diagnosis. The impact is that it is not possible to identify those most at impact

who require the support most given the numbers waiting. An EQIA has been completed and submitted along with engagement with a range of stakeholders. This has not changed risk score or target risk score.

3.12.4 HSCP22 – has been updated to reflect Regional Specialist Children Services (SCS) developments for Forensic Children and Adolescent Mental Health Services (FCAMHS)/Secure and IPCU, with a potential ward previously identified for IPCU being unavailable. A needs assessment requires to be undertaken by the region in relation to Intensive Psychiatric Care Unit (IPCU) and wider CAMHS offer for most unwell young people.

Medium Risk - Priority 3, Risk Score 6-10

3.12.5 HSCP03 and HSCP04 – Failure to comply with General Data Regulations are under review and will form a single over-arching Data Protection Risk scored at a Medium Risk Priority 3, and continue to be included in Service Risk Registers with regular review.

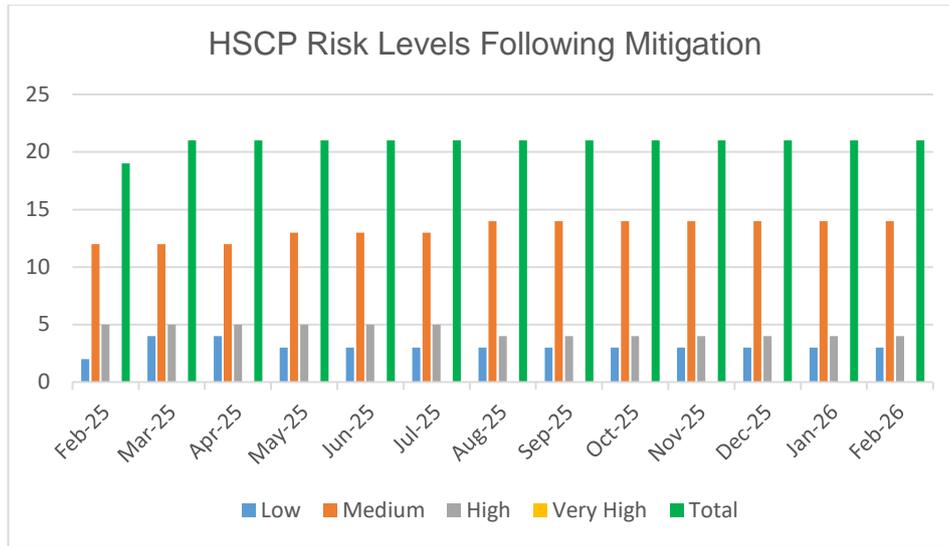
3.12.6 HSCP05 – Desktop training exercise rescheduled for December 2025 for HSCP Leads, led by Head of Civil Contingencies (NHSGG&C) with EDC Civil Contingency Leads. Business continuity lead attendance at multi-agency civil contingencies training event (Dec'25). Progression of crisis management founding principles training for members of HSCP with Scottish Government Civil Contingencies team.

3.12.7 HSCP18 – Most Senior Management Team Vacancies have been recruited with exception of Head of Interface post which has reduced risk score from High Priority to Medium Priority. Continue to develop and regularly review cover arrangements until remaining recruitment concludes as part of the management structure service review for which Phase 1 has now completed. Phase 2 to follow.

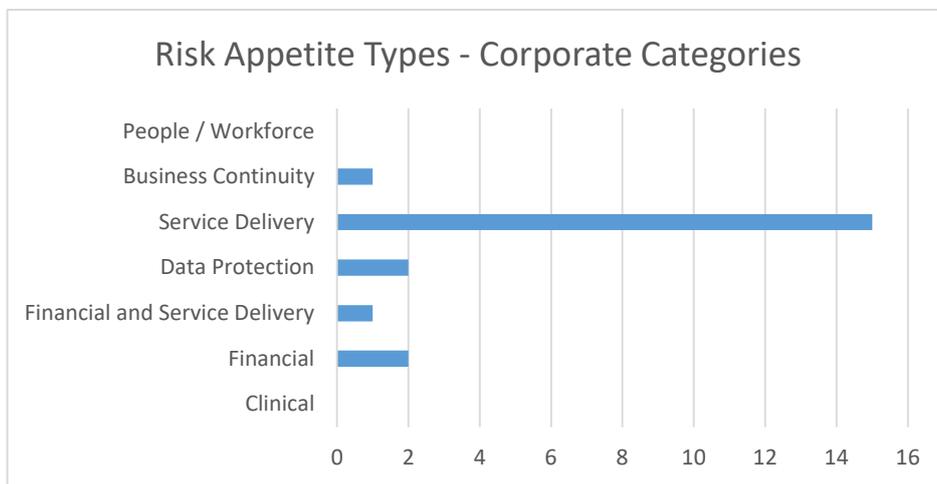
3.12.8 HSCP19 – Reduction of Working Week implementation 1st April 2026. Service plans developed based on approved NHSGGC CMT proposal to fund 75% of the funding requirement submitted by areas. Prioritisation review in progress to identify HSCP and hosted service teams who require to cover clinic/appointment times and those that can cover the reduction in hours with minimal/no impact on patients/service users.

3.12.9 HSCP23 – has been removed from risk register as the described risk is captured as part of HSCP22.

3.13 Following the risk management actions set out, this reduces to target risk score of; - 0 Very High Risk, 4 as High risk, and the remaining 17 risks reducing to 14 medium and 3 low risks.



3.14 The majority of risks on the corporate risk register can be categorised as risk to Service Delivery, followed by Finance and Data Protection.



3.15 A copy of the HSCP Corporate Risk Register is included as **Appendix 1**.

3.16 The HSCP also has a number of service risk registers in place which provides a systematic and structured method to support the risk management process. Information informing the risk register will be captured using Datix system and Social Work recording. The risks included are of a more operational nature, service specific and tend to be more fluid in how they appear on the register the risk score attached and the management actions to mitigate the risks.

3.17 Service Risk Registers are reviewed and updated on a monthly basis, as appropriate, by the Operational Leads within the HSCP. These capture a more detailed picture of individual service risks and include those services hosted within ED HSCP. This aligns to the policy requirements which states that all high and very high service levels risks should be reviewed monthly to ensure the risk in being managed with lower level risks reviewed quarterly.

3.18 There are a total of 21 service risk registers with 144 live/active risks associated with these registers. 9 are Very High risks, 29 are High level risks, 60 are Medium level risks and 46 are Low level risks.

3.19 There has been an increase of 5 Very High Level Risks, and an increase of 1 High Level Risk. Medium risks have reduced by 5 and there has been an increase of 7 from 39 to 46 Low Level Risks last reported to Integration Joint Board meeting.

Service Risk Level	Total Number	Variance in Period
Very High	9	+5
High Level	29	+1
Medium	60	-5
Low Level	46	+7
Total	144	+8

3.20 The process for escalation to the corporate risk register will depend on a number of factors such as risk score, ability to continue to manage risk at a service level or where risks have an impact across the HSCP and are not solely within one service area.

4.0 IMPLICATIONS

The implications for the Board are as undernoted.

4.1 Relevance to HSCP Strategic Plan 2025-2030 Priorities;-

1. Empowering People
2. Empowering and Connecting Communities
3. Prevention and Early Intervention
4. Public Protection
5. Supporting Carers and Families
6. Improving Mental Health and Recovery

4.2 Frontline Service to Customers – None.

4.3 Workforce (including any significant resource implications) – there are particular workforce issues highlighted throughout the risk register, particularly related to the challenges in recruitment and retention of staff into key frontline services and managing ongoing absence across critical services. Workforce issues will be addressed through the HSCP Workforce Strategy.

4.4 Legal Implications – The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.

- 4.5 Financial Implications – There are key high level risks to the HSCP which will have a financial impact going forward and where there will require to be a focus on the delivery of transformation and service redesign to support financial sustainability and the delivery of financial balance in future years.
- 4.6 Procurement – None.
- 4.7 ICT – None.
- 4.8 Corporate Assets – None.
- 4.9 Equalities Implications – None
- 4.10 Sustainability – None.
- 4.11 Alignment to Population Health Framework – None
- 4.12 Alignment to Health and Social Care Strategic Renewal Framework - None
- 4.13 Other – None.

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 This risk register is an aggregate of all service specific Risk Registers and control measures must be reviewed and updated regularly to reduce risk.

6.0 **IMPACT**

- 6.1 **STATUTORY DUTY** – None
- 6.2 **EAST DUNBARTONSHIRE COUNCIL** – The HSCP Board Risk Register contributes to East Dunbartonshire Council Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.
- 6.3 **NHS GREATER GLASGOW & CLYDE** – The HSCP Board Risk Register contributes to NHS GG&C Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.
- 6.4 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required.

7.0 **POLICY CHECKLIST**

- 7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

- 8.1 **Appendix 1** - HSCP Corporate Risk Register February 2026

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP

Completed by

**Ali McCready (CFO) updated by
Vandrew McLean**

Date created/
updated

Updated 02/02/2026

Risk is the chance of something happening which will cause harm or detriment to the organisation, staff or patients. It is assessed in terms of likelihood of an event occurring and the severity of its impact upon the organisation, staff or patients.

The Integration Joint Board has adopted the following scoring system which enables risks to be prioritised.

Likelihood (L)		Consequence (C)		Risk (LxC)	= Priority
Almost certain	5	Extreme	5	20 - 25	= Priority 1: VERY HIGH
Likely	4	Major	4	12 - 16	= Priority 2: HIGH
Possible	3	Moderate	3	6 - 10	= Priority 3: MEDIUM
Unlikely	2	Minor	2	1 - 5	= Priority 4: LOW
Rare	1	Negligible	1		

The Boards Shared Risk Register comprises those risks that have been assessed as being high or very high.

Risk Appetite/Tolerance matrix

Likelihood	Consequence /Impact				
	1 - Negligible	2 - Minor	3 - Moderate	4 - Major	5 - Extreme
Almost Certain - 5	5	10	15	20	25
Likely - 4	4	8	12	16	20
Possible - 3	3	6	9	12	15
Unlikely-2	2	4	6	8	10
Rare - 1	1	2	3	4	5

LIB Corporate Risk Register @ 29.01.26 for SMT 04.02.26

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Current Risk Score (Equals N ^o)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Target Risk Score (Equals N ^o)	Priority	Risk Lead	Risk Owner
HSCP11 - Updated 04.09.25. Reviewed 16.10.25. Review and Update 09.12.25	Failure of some or all of General Practice to deliver core services.	Demand levels rise above available capacity within existing General Practice(s) or staffing levels fall below a level where General Practice(s) can safely operate to deliver urgent and/or vital services. This includes failure to retain / recruit GPs, increased workload created due to delays in the acute sector (longer wait times for specialist input leading to increased interactions with primary care services) or intentional collective action by GP practices as part of their dispute with SG (particularly urgent care and pharmacotherapy).	Local population no longer able to access timely, safe and effective medical or nursing care within their usual General Practice setting and a delay in access to specialist assessment and treatment. Potential increase in all cause morbidity and mortality, from physical and psychological causes, and an increased reliance on acute sector at a time when they are already likely to be overwhelmed.	Service Delivery	Escalation protocols have been developed including: deferring non urgent work streams at a practice level prioritising the best urgent and escalating as necessary, encouraging Business Contingency Plans, and clear pathways within each Practice, with confirmed 'Buddy' arrangements, consolidation of primary care at cluster levels (operational) and HSCP level 4 planning around potential single point of GP level care.	2	4	8	3	Tolerate	HSCP taking a proactive approach to liaising with local practices to offer early support with redeployment of staff or assisting budgeting arrangements including the redeployment of HSCP PCP staff where possible. Active work to maintain and/or improve relationships between GP practices and HSCP.	2	3	6	3	Head of Health & Community Care	Chief Officer
HSCP12 - Update 04.09.25. Reviewed 16.10.25. Review and Update 09.12.25	Failure to deliver the MOU commitments within the Primary Care Improvement Plan	Lack of adequate funding to support full delivery of the core MOU commitments, inability to release the required staff, lack of accommodation to support additional staffing. Cost of Vaccination Programme (VP) greater than funding available. Reliance on goodwill of GPs to support delivery of PCP services is diminishing and collective action is being considered as part of the GP dispute with SG.	Failure to deliver contractual requirements, financial implications to meet contract defaults in the form of loss of additional payments, continued pressure on GPs to deliver non specialist functions identified to be met through other professional staff groups (and GPs may reject this responsibility increasing the burden on acute colleagues).	Service Delivery	Prioritisation of MOU commitments, maximising use of reserves to meet commitments where appropriate and non recurring, accommodation strategy to expand space capacity.	2	4	8	3	Tolerate	Representation to SG for funding to support full extent of MOU commitments, prioritisation of current funding allocation to core contractual commitments where appropriate. Clinical Director leading on maintaining and/or improving relationships between GP practices and HSCP.	2	4	8	3	Head of Health & Community Care	Chief Officer
HSCP13 - Update August 2025. Review and Update 27.10.25. Review and Update 09.12.25	Inability to secure sufficient accommodation in the West Locality to deliver effective integrated health and social work services in that area.	Lack of suitable options and capital funding available to progress development of an integrated solution, competition / prioritisation of need across NHS/GG&C and other HSCP priorities taking precedence, inability to effectively evidence need in context of NHS/GG&C priority matrix i.e. deprivation. Options for refurbishment / extension across HSCP and GP premises in the area very limited due to nature and location of current estate. Development of two real units in Bishophorriggs (operationally opened 1 st December 2025) provides further capacity to deliver clinical treatments. There remains some pressure in the West Locality with options being explored and investigated with NHS/GG&C and other partners with further discussions ongoing re one site in the West Locality (December 2025) for which an independent valuation is being progressed. SG 26/27 budget announcement included reference to East Dunbartonshire's inclusion in the first tranche of a primary and community care infrastructure investment programme - details to be confirmed.	Inability to offer integrated working and limited service delivery offering due to lack of available space to accommodate all service demand, lack of delivery of non specialist functions identified to be met through other professional staff groups (and GPs may reject this responsibility increasing the burden on acute colleagues).	Service Delivery	NHS/GG&C Primary Care Property Strategy has been developed which sets out board priorities for primary care accommodation, ED HSCP Property Strategy in place 2023-2025 and regular engagement with colleagues within the Council's NHS board to scope options for progressing strategic priorities. GG&C HSCP Capital Planning Group established in review board with HSCP priorities. A Primary Care Property Strategy Refresh will take place in 2025 which will help inform a refresh of the ED HSCP Property Strategy which will include hosted services. Oid Health and Specialist Children Services working with NHS/GG&C board colleagues.	4	4	16	2	Treat	Progression of actions within ED HSCP Property Strategy have included the opening planned CTAC premises in Bishophorriggs in Dec25. There is a need to revisit the business case for an Integrated Health & Care Centre in the West Locality, continue to apply pressure locally and with the NHS Board for re-prioritisation of this option, explore opportunities for allocation of capital funding within NHS/GG&C and use of HSCP accommodation funding in collaboration with partners. Bishophorriggs CTAC commenced 1 st December 2025. Continue to explore alternative solutions to address remaining capacity within HSCP accommodation. Continue to explore additional accommodation options within the West locality. (October 2025). Alignment with EDC Property Strategy through ongoing discussions. SG 26/27 budget announcement included reference to East Dunbartonshire inclusion in the first tranche of a primary and community care infrastructure investment programme - details to be confirmed and progressed with NHS/GG&C Property team.	3	4	12	2	Chief Finance & Resource Officer	Chief Officer
HSCP14 - Update 04.09.25. Reviewed 30.10.25. Review and updated 09.12.25	Failure to secure an alternative system to Carefirst for Social Work case management and provider financial payments.	Reliance on Council prioritisation of project in context of competing priorities across other Council services, lack of resources within the HSCP and Council support functions to progress implementation.	Current system not fit for purpose to meet the needs of system users. New cloud based systems in development and industry moving on leaving HSCP with out of date system and no opportunity for any further development beyond legislative requirements only. Lack of support in the event system malfunctions as system becomes obsolete. Limits opportunity for service redesign and efficiencies in working practices. Significant financial risks related to payment on planned service requiring manual processes to support variations. Lack of ability to interface to other key systems.	Service Delivery	Business case developed to support new system solution for SW case management and financial payments to care providers. Carefirst updates through HSCP Digital Board in place to support collaborative working across HSCP and Council services and promote importance and requirement for new system. Continued engagement with current system provider to ensure continued support available. Technical upgrades to most up to date version of system to ensure applicability for any system upgrades - legislative and working practices being met only. This remains part of EDC digital strategy with project initiation projected for 2027 as a result of resource issues within EDC IT team. Status continues to be monitored as part of Digital Board.	4	3	12	2	Treat	Escalation of business case to ensure prioritised for progress, identification and planning of resource requirements through SPS and SG. First steering group Project Lead to be identified (June 2025). Discussions are ongoing with CIO and SG with regards re-prioritisation of digital project funding.	3	3	9	3	Chief Finance & Resource Officer	Chief Officer
HSCP16 - new 17/10/24. Update 29/09/25. Review 09.12.25.	Failure to deliver Prison Based SW in line with the Memorandum of Understanding (MOU) at HMP Low Moss.	The current funding received from SPS is insufficient to provide PBSW services to the prison population in Low Moss. Demand has increased as the prison population has grown, risk and complexity have increased, prison demographics have changed. Additional pressure arises from the fact that HMPTE is on maternity leave.	The current team capacity is insufficient to deliver on the statutory requirements and terms of the MOU. The needs of the prison population may not be met and Public Protection compromised. Staff live under extreme pressure and have approach TU for support. Failure to deliver on contractual arrangements.	Service Delivery	Regular meetings with PBSW, Submission of Business Case to SPS to request increased funding. Regular meetings with the Governor.	4	4	16	2	Treat	Escalation of business case to ensure prioritised for progress, identification and planning of resource requirements through SPS and SG. In the short term a further £40,000 has been agreed by SPS to employ an additional SW. To be reviewed March 2026.	3	3	9	3	Head Of Children's Services and Criminal Justice	Chief Social Work Officer
HSCP17 - new 8/01/25. Update on 29.10.25. Review 09.12.25.	current future service levels reduce or cease following increase in employers national insurance contributions (eNICs) - effective 6th April 25.	No central / additional funding available to support or offset Employers N - rate increases in employers national insurance contributions (eNICs) - effective 6th April 25.	current or future service levels reduce and/or cease to offset the increase to eNICs	Financial	Pending clarification from the Scot Gov re funding, working with providers to support any related sustainability issues, aligning approach with other HSCP's via CFO and Commissioners groups. This will continue to be closely monitored.	3	4	12	2	Treat	Ongoing liaison between the Council and HSCP Commissioners from other HSCP's, Chief Finance Officers network / engagement with SG and Provider Reps. Limited action pending determination from the Scot Govt. HSCP position is maintained in confirming a lack of funding to support supplier increase requests especially as negotiated/managed via Scotland Excel. Scope for local frameworks will be explored in order to manage risk of price increases.	3	3	9	3	Chief Finance & Resource Officer	Chief Officer
HSCP18 - new 8/01/25. Update 29.10.25. Review and updated 09.12.25	Senior Management Team Vacancies/Capacity	Due to promotions and planned absence key HSCP posts including Heads of Service is vacant. Management Structure review Phase 1 has now concluded and confirmation of NHS/GG&C banding of Interface HoS post is being progressed in order to commence recruitment. EDC grading has been verified and is in line with expectations.	Failure to meet all roles and responsibilities for key posts, within the HSCP.	Service Delivery	CFO, CD and Chief Nurse recruitment has now concluded with all now in post. Some interim support plans remain in place allocating workload across SMT until recruitment of Interface HoS concludes as identified as required as part of the management structure service review and as approved at LIB.	3	3	9	3	Treat	Interim Management cover arrangements in place, with support from NHS/GG&C and EDC. Consider other mechanisms for delivery of services. Continue to develop and regularly review cover arrangements until recruitment concludes as part of the management structure service review for which phase 1 has now completed. Phase 2 to follow.	3	3	9	3	Heads Of Services	Chief Officer
HSCP19 - new 8/01/25. Update 29.10.25. Review and updated 09.12.25	Impact of further reductions to 36hrs working week for NHS/GG&C "Agenda for Change" staff on 1 April 2026	Reduction from 37 hours per week to 36 hours per week for fit staff and pro rata reduction for pit staff to be in place from April 2026 following Scot Gov Directive.	Reduced ability to maintain service levels leading to service reductions / cessation, potential risk of poor service / harm to individuals. Increased complaints, service user detriment	Service Delivery	Local workforce plan in place for all services requiring to review impact on reduction across HSCP. Review of priorities within services and impact of reduction in capacity/operating hours which may also impact on other services (internal or external). Services worked on plans to implement this reduction by August 2025 and any associated financial impact as a result. NHS/GG&C CMT approved proposal to fund 75% of the funding requirement submitted by areas - prioritisation review in progress to identify HSCP and hosted service teams who require to cover sabbatical/appointment times and those that can cover the reduction in hours with minimal/no impact on patients/service users.	3	3	9	3	Treat	Review service workforce plans and capacity for both reductions, investigate skill mix, opportunities for integrating access to services (single points of access) and other mechanisms for delivery of services.(August 25) Approximate costs of this reduction identified with a further review required now that potential funding has been identified as 75% of requirement.	3	3	9	3	Heads Of Services	Chief Officer
HSCP20 SCS - approved SMT 19.03.25. Reviewed 01.09.25. Review and Updated 27.10.25. Review and Updated 20.01.26.	The high demand Skye House team are experiencing in relation to patient acuity and scrutiny is unsustainable. The level of staffing cannot support 24 beds in terms of safe staffing levels. There is a risk that the demands of the team mean that they cannot meet all expectations whilst delivering a front line service.	The complexity of presentation impacts on requirement for additional staffing to support patient acuity and scrutiny in care and treatment where the level of acuity and illness is distressing work. The staffing levels impact on morale of staff, care and treatment and quality of care. Since Feb 25 the service has been actively participating in a number of reviews and scrutiny processes alongside the increase in acuity of need.	Staff wellbeing is currently affected significantly by a number of factors including the current staffing shortage, use of bank with high % of bank staff with having an impact on the function of the unit. The unit cannot continue to support 24 beds and requirement to reduce bed base for safety. There is a notable impact on staff wellbeing, and a requirement to have continual oversight at all levels	Service Delivery	Staffing shortfall and safe staffing escalation occurring with temporary measures being used to support some additional staffing. Issues highlighted and escalated via CO to wider system. All routes of escalation being used. EOG oversight and operational oversight group for improvement plans. Time for reflection for every meeting for team members. There is a notable impact on staff wellbeing, and a requirement to have continual oversight at all levels	5	4	20	1	Treat	Staffing model being revisited. Enhanced level of monitoring and support at present. Review of all feedback within system and review feedback to determine future action plans.	2	2	4	4	General Manager - SCS	Chief Officer
HSCP21 SCS - new - approved SMT 19.03.25. Updated 01.09.25. Review and Updated 27.10.25. Review and Updated 08.12.25	Ability to deliver on the neurodevelopmental service specification due to clinical and service reputational risk associated with a large existing waiting list for diagnosis across all ND profiles and increase in new referrals with low capacity within the workforce. The impact is that it is not possible to identify those most at impact who require the support most given the numbers waiting.	Demand for ND assessments is in excess of limited resource available for ND assessments, this is a pattern nationally with limited additional funding to be funded.	Comprehensive work plan and oversight now in place but limited/no reduction in waiting times due to demand.	Service Delivery	ND pathway for school age children and transfer of all children to this so that scale of issue now known. Every area has local teams. Efficient models have been developed and upskilling across professional groups to ensure that systems progress as far as possible. Application of access policy to ND pathways is now required.	4	4	16	2	Treat	Describe demand/ capacity, develop reduced criteria for access to service and consult. This has been discussed at CMT and an agreement to apply Access policy to referrals - this work is progressing and will be in place by end of Dec 25 EQIA has been completed and submitted. Engagement with a range of stakeholders.	2	2	4	4	General Manager - SCS	Chief Officer
HSCP22 SCS - new - approved SMT 19.03.25. Updated 01.09.25. Review and Updated 27.10.25. Review and Updated 08.12.25	Regional SCS developments - FCAMHS/ Secure and ICU a potential ward identified for ICU is now unavailable. A wider regional approach to regional delivery with a review of pathways, needs assessment and intensifying CAMHS under way.	NHS/GG&C has been asked to develop a regional ICU and a FCAMHS/ Secure model	This will place demand on service to support developments and risk to board where recurring funding is not established and decision making challenging to progress. Risk to destabilising pathway is working force.	Financial and Service Delivery	Monthly meetings with all partners, raised to CMT for agreement in principle, phased approach to developments to stagger demand. Requirement for regional agreement for ICU. Needs assessment to be undertaken by the region in relation to ICU and wider CAMHS offer for most unwell young people.	4	4	16	2	Treat	Enhanced level of monitoring and support at present. For FCAMHS/ Secure as funding in non recurring recruitment on fixed term basis.	3	3	9	3	General Manager - SCS	Chief Officer

**East Dunbartonshire HSCP Performance, Audit & Risk (PAR) Committee Agenda
Planner
Meetings
January 2025 – October 2026**

Updated 30/01/2025

Standing items (every meeting)
Minutes of last meeting (CFO)
Internal Audit Update (GMcC/PB)
HSCP Annual Delivery Plan Update (CFO)
HSCP Corporate Risk Register (CFO)
HSCP Performance Management Reports (AW / AC)
Committee Agenda Planner (CFO/CO/SMT)
Care Inspectorate Reports as available
Relevant Audit Scotland reports as available
HSCP PAR Committee Agenda Items – January 2025
Internal Audit Update (GMcC)
Internal Audit Follow Up Report (GMcC)
Performance Management Update Qtr2/3 24/25 (AC / AW)
Accounts Commission – Integration Joint Boards Finance and Performance 2024
Unaudited Accounts 2023/2024
Corporate Risk Register Update
HSCP PAR Committee Agenda Items – 13th March 2025 (tentative)
Internal Audit Plan 2025/26 and Audit Update (GMcC)
Final Audited Accounts 2023/2024 (CFO) - tbc

Performance Management Update Qtr3 22/23 (AC / AW)
HSCP Directions Log Progress Update
Corporate Risk Register Update
Commissioning Service Oversight Process
HSCP PAR Committee Agenda Items – 19th June 2025
Internal Audit Plan 2025/26 and Audit Update (PB)
Annual Audit Progress Report – External Audit (Mazars)
Criminal Justice Validation Report (CC)
Community Wellbeing Funding (CC)
Performance Management Update Qtr4 24/25 (AC / AW)
HSCP Directions Log Progress Update
Corporate Risk Register Update
Audit Scotland Report into GP practices and the Primary Care Strategy (FMcJ)
HSCP PAR Committee Agenda Items – 15th September 2025 (to be confirmed)
Mazars Annual Audit Report (TR)
PAR Terms of Reference
Performance Management Update Qtr 1 (AW)
HSCP PAR Committee Agenda Items – 6th November 2025
2023/24 audit progress report and verbal update on 2024/25 (TR/AMcC)
Pineview Inspection
John Street Inspection
Unaudited Accounts 2024/2025 (CFO)
Mazars Progress Report (TR)
Performance Management Update Qtr 2 25/26 (AC / AW)
HSCP PAR Committee Agenda Items – 9th February 2026
Performance, Audit & Risk Committee Response to Forvis Mazars Governance Letter on East Dunbartonshire IJBs Financial Statements for the Year Ending 31 st March 2025

Mazars 2024/25 Annual Audit Plan (TR)
Final Audited Accounts 2023/2024 (CFO)
HSCP PAR Committee Agenda Items – 12th March 2026 (tentative)
Internal Audit Plan 2026/27 (GMcC)
Annual Audit Plan 2025/26 – External Audit (Mazars) tbc
Whistleblowing Policy Update
Specialist Children Services Update
Commissioned Services Update
Performance Management Update Qtr3 25/26 (AC / AW)
2024/25 audit progress report (TR)
HSCP PAR Committee Agenda Items – June 2026 (tentative)
Annual Internal Audit Report (GMcC)
Final Internal Audit Follow Up Report (GMcC)
Final Audited Accounts 2024/2025
Unaudited Annual Accounts 2025/26 (CFO)
Final Audit Report 2024/2025 (TR)
Performance Management Update Qtr4 25/26 (AC / AW)
HSCP Directions Log Progress Update
HSCP Board Agenda Items – October 2026 (tentative)
Internal Audit Report
HSCP Delivery Plan 2026-2027 Qtr 2
HSCP Corporate Risk Register Update
2025/26 final audit report (TR) tbc
Final Audited Accounts 2025/26 (legislative deadline for signing 30 th Sept, publishing 31 st October)