



REPORT TO: EL IJB Audit & Risk Committee

MEETING DATE: 23 September 2025

BY: Chief Finance Officer

SUBJECT: 2025/26 Risk Register Review

1 PURPOSE

- 1.1 The purpose of the report is to update the Audit & Risk Committee on the status of the current IJB Risk Register and discuss any proposed changes.

2 RECOMMENDATIONS

- 2.1 The IJB is asked to:
- i. Note the updates to the risk register since the last meeting.
 - ii. Consider if any further risks should be added to the register.

3 BACKGROUND

- 3.1 The Risk Register is a key part of the governance processes underpinning the work of the IJB. It records risks that impact on the business of the IJB and the controls in place to manage and mitigate the impact of each risk.
- 3.2 The risk register was reviewed and reported on to this committee in June 2025. There are 6 risks noted on the register with 2 set at Very High, 2 set at High and 2 with a Medium risk rating. Updates on these risks are provided below.

Very High Risk rating

- 3.3 Risk 3924 Financial resources may be insufficient to sustain the Strategic Plan – In year financial monitoring has not altered the forecast emergence of pressures highlighted in the last report. The IJB's 5 Year Financial plan projection is expected to be updated in the next month

and will provide a high-level indication of any change that will inform this risk.

- 3.4 Risk 3925 Operational resources may be insufficient to deliver the Strategic Plan – the Strategic Plan review is scheduled to conclude in December. The drivers of this risk remain unchanged, and services are operating under pressure.

High Risk rating

- 3.5 Risk 4018 Impact of Partner's Decisions – longer term financial planning is underway across the partner organisations and there is an increased emphasis on the delivery of efficiencies. IJB officers are engaging with partner leads to ensure decisions are made collaboratively.
- 3.6 Risk 5220 Demographic pressures – the population of East Lothian continues to grow at a higher rate than almost all other areas of Scotland and the population of over 65s is also growing. The impact on health and social care services is being continually assessed, monitored and modelled.

Medium Risk rating

- 3.7 Risk 5279 Impact of National Care Service proposals – no further information has been issued on this proposal and the risk is unchanged as Medium.
- 3.8 Risk 5479 Accurate financial forecasting – the finance functions of both partners are now up to establishment and aligned to providing accurate timely financial information for the HSCP and the IJB.

4 ENGAGEMENT

- 4.1 The IJB holds its meetings in public and makes its papers publicly available.

5 POLICY IMPLICATIONS

- 5.1 There are no policy implications in this report.

6 INTEGRATED IMPACT ASSESSMENT

- 6.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy.

7 DIRECTIONS

- 7.1 There are no new directions nor amendments to then current directions required by this report.

8 RESOURCE IMPLICATIONS

- 8.1 Financial – None
- 8.2 Personnel – None
- 8.3 Other – None

9 BACKGROUND PAPERS

- 9.1 None

Appendices: Extract of Risk Register

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DATE	September 2025

East Lothian IJB Risk Register

There are currently 6 risks on the East Lothian IJB risk register

- 2 very high risks
- 2 high risks
- 2 medium risk

East Lothian IJB Risk Register

Risk	Title/Description	RAG
3924	<p>Financial resources may be insufficient to sustain the Strategic Plan - There is a risk that the financial challenges faced by the NHS and East Lothian Council will result in allocations to the IJB that do not allow the Strategic Plan to be delivered leading to failure to achieve the planned outcomes and targets.</p> <p>Funding offer from Council been accepted by IJB and indicative funding offer from Health noted by IJB at March 2025 meeting.</p>	Very High
3925	<p>Operational resources may be insufficient to deliver the Strategic Plan - There is a risk that the IJB fails to achieve its targets due to insufficient access to key services and resources e.g. General Practice, Community Pharmacy, Care at Home, Care Homes, Health Visiting, Housing, acute services, MH etc leading to failure to deliver the Strategic Plan resulting in risk to patients' and clients' safety, external review and reputational damage.</p>	Very High
5220	<p>Demographic Pressures - There is a risk that because the population of East Lothian has increased over the past few years, the projections predict a further increase. Because of this the pressure is further compounded by the expectation that the population over the age of 65 will also increase from the current position. This will lead to increased demand for the health and social care services in East Lothian that have been delegated to the IJB.</p>	High

East Lothian IJB Risk Register

Risk	Title/Description	RAG
4018	<p>Impact of Partners' Decisions - There is a risk that Partners reach decisions on priorities and services (including service reviews) that impact negatively on the IJB leading to an inability to deliver the Strategic Plan</p> <p>Due to the financial position and the impact of decisions being made could have a negative impact on delivery of the strategic plan.</p>	High
5279	<p>Impact of National Care Service Proposals - The IJB is mindful of the development of the NCS legislation and the impact this may have, along with the uncertainty around this proposal.</p>	Medium
5486	<p>Accurate financial forecasting - There is a risk we don't get sufficient accurate financial forecasting from the systems in place. Monitoring in place while things progress over the year</p>	Medium

ID	Risk level	Division	Management Team	Service Area	Site	Risk Owner	Handler	Title	Description	Controls in place	Adequacy of controls	Decision to either Treat, Tolerate, Transfer or Consequence (current)	Likelihood (current)	Rating (current)	Risk level (current)	Consequence (Target)	Likelihood (Target)	Rating (Target)	Risk level (Target)	Date Opened	Date Risk Reviewed	Review date	Closed date	ID	Description	Progress	Start date	Due date	Done date
5486		Integrated Joint Board	East Lothian HSCP			Wilson, Fiona M	Porteous, Mike	Accurate financial forecasting	There is a risk we don't get sufficient accurate financial forecasting from the systems in place. Monitoring in place while things progress over the year	1 - The Scheme of Integration 2 – Monthly financial reporting 3 - Attendance at Financial Overview 4 - Work closely with East Lothian Council finance manager to ensure shared understanding of financial position		Moderate (3)	UNLIKELY (2)	6	Medium	Minor (2)	UNLIKELY (2)	4	Medium	18/11/2022	19/08/2025	26/11/2025		17124	Ongoing dialogue with East Lothian Council	ELC reporting timetable provided ELC will move to quarterly reporting for the IJB ELC actively recruiting ELC Finance department returned to business as usual in Mid March 2024. Principle accountant to support social care appointed in 2023. Regular financial reporting (monthly) and attendance at Financial Overview meetings. An Internal Audit report is now being actioned and being kept under review. CF 12/5/23 ELC principal accountant recruited to. Q1 financial forecast received from ELC in July 23. Additional recruitment within the HSCP for HSCP local finance manager. - CF 22/08/2023 Update DK 19/2/24 – A number of ELC services are still currently operating under Business Continuity Plans. In particular Legal services remain in business continuity and therefore this could lead to services not having a robust response to an incident affecting the IJB ELC Finance department returned to business as usual in Mid March 2024. Principle accountant to support social care appointed in 2023. Regular financial reporting (monthly) and attendance at Financial Overview meetings. Still challenges with financial reporting from Mosaic but recent Internal Audit report is now being actioned. Being kept under review. DK 15/5/24 November 2024 update - a new principal accountant appointed May 2025 update - a new principal accountant appointed	18/11/2022	30/08/2025	19/08/2025
5220		Integrated Joint Board	East Lothian HSCP	East Lothian HSCP Management Team		Wilson, Fiona M	Porteous, Mike	Demographic Pressures	There is a risk that because the population of East Lothian has increased over the past few years, the projections predict a further increase. Because of this the pressure is further compounded by the expectation that the population over the age of 65 will also increase from the current position. This will lead to increased demand for the health and social care services in East Lothian that have been delegated to the IJB.	This will be managed through the IJB's Strategic Planning processes. Change boards should be operating with recognition of demographic changes within the area. Commissioned Cap Gemini to access future demand on care at home services. Closer links with public health to understand our demographics better.	Satisfactory: All controls are working and can be demonstrated through measurement	Major (4)	LIKELY (4)	16	High	Moderate (3)	POSSIBLE (3)	9	Medium	20/08/2021	19/08/2025	26/11/2025		16402	Community Transformation on provisioning	Gillian Neil leading with an April 2024 timescale	01/09/2022	30/04/2024	27/05/2024
																							###	Strategic delivery	Laura Kerr leading with a timescale of April 2023	01/09/2022	31/03/2023	11/05/2023	
																							17123	Primary Care Overview	Primary Care GM working with NHSL on practice capital requirements. IJB officers working with ELC officers on large population change plans (e.g. Blindwells)	18/11/2022	01/11/2025		
																							18161	Provisioning Strategy Project	extensive engagement to assess how to develop services for older people - LK 11/5/23 ongoing engagement and redesign of services reporting to the IJB. The final report to the Integration Joint Board is currently scheduled for their meeting on 5th February 2025. LK 15/5/24 May 2025 update - Provisioning work now complete with agreed actions to take forward.	11/05/2023	30/08/2025	19/08/2025	
																							18162	Housing strategy	Continued involvement by the HSCP with East Lothian Councils housing department to develop comprehensive local Housing Strategy - LK 22/08/2023	11/05/2023	30/04/2024	27/05/2024	
																							21205	Redesign of Care at home	project team established and reporting into the IJB, CAH change board.	15/05/2024	01/11/2025		
																							6950	Creation of appropriate financial	Meetings have taken place regularly. IJB financial plan policy agreed by IJB and drafts presented to IJB	17/06/2016	30/09/2016	30/03/2017	

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3924	Integrated Joint Board	East Lothian HSCP				Wilson, Fiona M	Porteous, Mike	Financial resources may be insufficient to sustain the Strategic Plan	Council will result in allocations to the IJB that do not allow the Strategic Plan to be delivered leading to failure to achieve the planned outcomes and targets.	Funding offer from Council been accepted by IJB and indicative funding offer from Health noted by IJB at March 2025 meeting.	Plans are developed in year by operational teams to "break even". 8. There is a programme of meetings and discussion between IJB, Council and Health Board leading to an IJB financial planning process being approved by the IJB and supported by Council and Health Board 9. The IJB take a lead role in policy decisions to support the Financial Plan. 10. Developed a longer term rolling financial plan for the IJB. 11. IJB no longer holds a general reserve. 12. Regular reports will be presented to the IJB updating the financial position in year. 13. IJB set a balanced budget at its March 2025 meeting	Some weaknesses: Improvement can be demonstrated how				Extreme (5)	LIKELY (4)	20	Very High	Moderate (3)	LIKELY (4)	12	High	26/02/2016	19/08/2025	26/11/2025																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

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