

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	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. Funding offer from Council been accepted by IJB and indicative funding offer from Health noted by IJB at March 2025 meeting.	Very High
3925	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.	Very High
5220	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.	High



East Lothian IJB Risk Register

Risk	Title/Description	RAG
4018	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 Due to the financial position and the impact of decisions being made could have a negative impact on delivery of the strategic plan.	High
5279	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.	Medium
5486	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	Medium

QI	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	□ Description	Progress	Start date	Due date	Done date
5486	Integrated Joint Board	East Lothian HSCP			Wilson, Flona 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			Moderate (3)	UNLIKELY (2)	9	Medium	Minor (2) UNLIKELY (2)	4	Medium	18/11/2022	19/08/2025	26/11/2025		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		30/08/2025	19/08/2025
							There is a risk that because the population of East Lothiar	This will be managed through the UB's Strategic Planning processes.	ed through measurement													Gillian Neil leading with an April 2024 timescale Laura Kerr leading with a timescale of April 2023 Primary Care GM working with NHSL on practice capital requirements. UB officers working with ELC officers on large population change plans (e.g. Blindwells)	01/09/2022 01/09/2022 18/11/2022	31/03/2023	27/05/2024
5220	Integrated Joint Board	East Lothian HSCP East Lothian HSCP Management Team			Wilson, Fiona M Porteous, Mike	Demographic Pressures	has increased over the past few years, the projections predict a further increase. Because of this the pressure i 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 service in East Lothian that have been delegated to the IJB.	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.	d can be demonstrat	Major (4)	(4)	16	High	Moderate (3) POSSIBLE (3)	6	Medium	20/08/2021	19/08/2025	26/11/2025		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
									Satisfactory: All												Housing strategy Redesign of Care at home	Continued involvement by the HSCP with East Lothian Councils housing department to develop comprehensive local Housing Strategy - LK 22/08/2023 project team established and reporting into the IJB, CAH change board.	11/05/2023 15/05/2024	30/04/2024 01/11/2025	27/05/2024
																					Creation of appropriate financial	Meetings have taken place regularly. UB financial plan policy agreed by UB and drafts presented to UB	17/06/2016	30/09/2016	30/03/2017

												7346	Financial Reporting IJB and Pol Decisions	Ongoing throughout current financial year. 7/1/20: Regular financial reporting takes place. Agreement to close risk and This action has now become a control
												8949	Developme of a longer term rollini financial pl for the IJB	18/11/2022 - An IJB financial plan has been developed and due to be preser
				There is a risk that the financial challenges faced by the NHS and East Lothian	1. Financial assurance process carried out by IJB 2. Engagement of IJB Officers and members in NHS and Council budget setting processes 3. Regular financial monitoring reports to IJB 4. Scheme of integration risk sharing and dispute resolution processes 5. Permanent IJB Chief Finance Officer 6. Strategic Planning Group in place 7. Efficiency and recovery	ever n						10548	Annual National ar Scottish Budget Allocation	7/1/20: Annual budget settlement is currently unclear. Awaiting further info 23/11/20: Scottish Government Annual Budget for 2021/22 to be set Februs work with Partners t assess the impact this will have on the U.B. d 26/02/2021: Scottish Government Budget announced and correspondence in Government has been received by the UB and Partners. Awaiting formal bu Partners. Paper on budget offers will be updated at the next UB meeting. 08/05/21: UB agreed budget offer from both Partners at April 2021 meeting followed by an UB budget challenge 2021/22 development session. 13/06/2022 The UB set its budget at its March 2022 meeting for financial ye

### 7346	Financial Reporting IJB and Policy Decisions	Ongoing throughout current financial year. 7/1/20: Regular financial reporting takes place. Agreement to close risk and add to controls. This action has now become a control	01/04/2017	31/03/2020	07/01/2020
8949	Development of a longer term rolling financial plan for the UB	This went to IJB in June 2019 and was accepted. 23/11/20: A further update of the IJB rolling financial plan was presented to the IJB in October 2020. This iteration of the plan will require to be refined once clarity on the impact COVID-19 has on the IJB delegated functions moving forward. 13/06/2022 Through the routine financial monitoring reported to the IJB the future year financial projections and challenges have been shared 13/11/2022 - An IJB financial plan has been developed and due to be presented to the IJB at its meeting on 8/12/2022 IJB financial plan presented to IJB meeting on the 8th December 2022 IJB budget development session ran during January 2023 following the financial plan and associated financial gaps- CF 14/2/23	16/05/2019	31/12/2022	20/02/2023
10548	Annual National and Scottish Budget Allocation	7/1/20: Annual budget settlement is currently unclear. Awaiting further information. 23/11/20: Scottish Government Annual Budget for 2021/22 to be set February 2021 will require to work with Partners t assess the impact this will have on the UB. 56/02/2012: Scottish Government Budget announced and correspondence from Scottish Government Budget announced and correspondence from Scottish Government Budget offers will be updated at the next UB meeting. 86/05/21: UB agreed budget offer from both Partners at April 2021 meeting. This business was followed by an UB budget challenge 2021/22 development session. 13/06/2022 The UB set its budget at its March 2022 meeting for financial year 2022/23	07/01/2020	31/12/2022	16/08/2022

3924	Integrated Joint Board	East Lothian HSCP	son, Fions teous, M	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.		Extreme (5) LIKELY (4)	20	Very High	LIKELY (4)	12	High	26/02/2016	19/08/2025	17544	IJB budget offer from Partners	Ongoing dialogue with both Partners on budget offers for 2023/24 following Scottish Government letters on the parameters for Partners - CF 14/2/23 Agreed to move forward on the basis of the budget we have been offered - DK 22/11/23 Budget Offer from Partners presented to IJB in March 23. IJB voted to not accept ELC budget offer, ELC been advised of this position. May 23 IJB reporting on further savings required to mitigate the reduced budget offer from ELC. CF - 12/5/23 Update DK 19/2/24 - It is proposed that the IJB will set a budget for 2024-2025 in March 2024 May 2025 update - IJB set balanced budget in March 2025 for 25/26 financial year.	14/02/2023	30/08/2025	19/08/2025
						meeting									19115	Monitoring of the IJBs financial position	Q1 forecast financial information has been received from Partners and will be presented to the IJB in Sept 2023. Discussions ongoing with ELC Officers regarding the passthrough of local authority pay settlement funding to the IJB - CF 22/08/2023 ft Q2 forecast being presented to the IJB in December 2023 - DK 22/11/23 Update DK 19/2/24 - Q3 position is being presented at the IJB in February 2024 May 2025 update - Quarter 4 financial position presented to IJB at February 2025 meeting. August 2025 - Q1 2025 financial position to be presented to IJB at September 2025 meeting.	22/08/2023	01/11/2025	
															21206	revised five	Position will be closely monitored in year there's an IJB finance workshop scheduled for 5/9/24 at which we will report the Q1 24/25 update, an update of the five year financial plan and a further discussion around management actions that can be taken to bring the position back into financial balance - DK August 2024 I May 2025 update - Updated 5 Year Plan taken to March 2025 IJB meeting setting out financial challenges facing IJB in coming years. Requirement to align financial projections and revised strategic plan when complete. August 2025 - ongoing, updated plan will be presented at a future IJB meeting this year.	15/05/2024	01/11/2025	

5279	Integrated Joint Board East Lothlan HS CP	East Lothian HSCP Management Team	Wilson, Flona M	s, Mil	Impact of National Care Service Proposals	The IJB is mindful of the development of the NCS legislation and the impact th may have, along with the uncertainty around this proposal	is		Moderate (3)	POSSIBLE (3)	9 Medum	Moderate (3)	POSSIBLE (3)	6	Medium 29/11/2021	19/08/2025	26/11/2025	16280	Scottish Government	CO engaging with the Scottish Government and inputting to the consultation - 16/8/22 CO has a meeting with Scottish Government Officials in June 2023 - SO 11/5/23 National announcement confirmed in July 2023 that local authorities and NHS boards would share accountability for social care and social work support. Under this proposal, local authorities keep service delivery functions, staff and assets. LK 22/8/23 The National Care Service Bill passed Stage 1 of the legislative process on 29th Feb 2024 and now progresses to stage 2. Proposals now do not include creation of separate local Care Boards but to retain JB's in reformed structures. Details of these reforms and implications are currently not available - DH 8/5/24 The bill has passed through stage 1 (29/2/24) and is in the stage 2 process. As part of the Stage 2 process there is a call for views on the National Care Service (Scotland) Bill with a deadline of 20th September 2024. ELC and EL JIB are preparing separate submissions as part of this process FW August 2024 November 2024 update - COSLA withdrawn support for NCS. We have replied to the submission in September 2024 August 2025 update - continue to monitor the situation.	15/08/2022	01/11/2025	
4018	Integrated Joint Board East Lothian HSCP		Wilson, Flona M	Porteous, Mike	Impact of Partners' Decisions	There is a risk that Partners reach decisions on priorities and services (including serviceviews) that impact negatively on the IB leading to an inability to deliver the Strategic Plan Due to the financial position and the impact of decisions being made could have a negative impact on delivery of the strategic plan.	members and Officers 2. Involvement in Partners' service reviews 2. Good working relationships and regular formal /informal meetings 4. Participation in MSG self- evaluation to inform improvement actions for better partnership working. 5. Attendance and participation at the NHSL	Some weaknesses: Improvement can be demonstrated however not at optimal level.	Moderate (3)	ПКЕLY (4)	12 Hgb	Minor (2)	POSSBLE (3)	9	Medium 17/06/2016	19/08/2025	26/11/2025	9569	Clarity and monitoring of directions	Action extended to cover the period April 2017 to March 2018. 16/05/19 directions for 2019-2020 currently in review. 23/12/19: Directions agreed at UB on 31/10/19 - ongoing action. 7/1/20: Directions being finalised for publication. 25/02/20: Directions being finalised for publication. 26/02/2021: Development Session ran on the 27th Aug 2020 on Directions, the fitness of purpose of the current directions, the potential impact of Covid on directions, how direction will support remobilisation plans locally and nationally. A paper on Directions following this session was presented to the UB at the September business meeting of the UB. East Lothian IJB directions are currently undergoing review. A report containing recommendations for changes / additions to directions will go to the June 220d meeting of the UB. The review has beer carried out to ensure that directions reflect the requirements of the revised IJB Directions Policy as agreed at the October 2022 meeting of the IJB. Recommendations will include the introduction of four additional 'Core directions' to ensure that all delegated functions are covered, and budgets specified for delivery of each of these functions as required by Statutory Guidance. Claire Goodwin 17/5/23 Directions were agreed at the IJB on 26/10/23 - LK 22/11/23 Directions were agreed at the IJB on 26/10/23 - LK 22/11/23 Directions for 2024/25 will be presented to the IJB. The Lothian IJB Chief Officers group will conside how the impact of decisions by NHSL and ELC. MAP 6/05/25 August 2025 - Directions were presented and agreed at the IJB business meeting in June 2025	03/04/2017	01/11/2025	
																		6953	Develop Joint Workforce Plan	This will be taken to IJB in May 2019 for approval. Joint Workforce Plan approved at IJB on 23/5/19.	01/04/2017	03/06/2019	28/05/2019
																		6954	Financial investments		17/06/2016	31/01/2018	16/05/2019
																		#	Care at Home contracts	Contracts in place	01/04/2017	30/09/2017	16/05/2019
							The Strategic Plan sets out clear priorities UB directions are clear about actions required by NHS and Council											16404	Strategic Development	New strategic plan being developed which will set new directions. Plan will be completed by December 2022 and risk will require review after this time - 1/9/22 Workforce plan been developed for 2022-2025 - LK 11/5/23	16/08/2022	31/12/2022	11/05/2023

3925 Integrated Joint Board East Lothian HSCP	M Wilson A Control of the Control of	Care Homes, Health Visiting, Housing, acute services, MH etc leading to failure to deliver the Strategic Plan	3. The Partnership Management Team is focused on ensuring adequate resources are in place for delegated functions to deliver the Strategic Plan 4. NHS Lothian is focused on ensuring adequate resources are in place for sold and hosted functions to deliver the Strategic Plan 5. NHS Lothian and East Lothian Council are focused on ensuring adequate resources are in place for non-delegated but related functions (e.g. housing), to deliver the Strategic Plan 6. Quarterly Performance Report to IlB and scrutiny by the Audit and Risk Committee. 7. Care at Home contracts in place. 8. Use of Integrated Care	Major (4) An MANGET CEPTAIN JEI	20	Very High	Moderate (3)	POSSIBLE (3)	6	Medium Medium 26/00/2016	19/08/2025	2004 PP / 30	5007/11/07	18165 a	ofrastructure nd orporate artners	Ongoing dialogue regarding infrastructure and corporate partners, corporate functions to support the IJB LK 11/5/23 November 2024 update - The infrastructure provided by ELC is no longer fit for purpose and therefore we are unable to deliver our required services. In relation to Tyne Bank, day centre provision and John Muir House being suitable for Justice, Social work etc. May 2025 update - ELHSCP Accommodation meeting instigated in 24/25 to ensure infrastructure considered in an integrated manner. Capital bid being made through ELC for preferred option to collocate Tynebank and Haddington Older Adult Day Centre on Tynebank site. August 2025 update - decant and upgrade of Tynebank planned for first quarter of 2026. Completed works will house Haddington Older Adult Day Centre and Tynebank Resource Centre on same site with upgraded accommodation.
			Fund to increase capacity and improve terms and conditions. 9. Joint Workforce Plan 10. Financial investment in additional capacity										***************************************	1939.2 S S	P ustainability	Short term resilience planning - Practice managers working to identify what the key risks are for them, for business continuity and then helping them to respond to those. Long term - financial oversight and understanding better the income that's coming into GPs through GMS and enhanced service provision JM 22/11/23 Work ongoing on financial governance and business continuity plans - 15/5/24
													00070	21988		Consideration of the strategic objectives from 2025 onwards will be taken into account in the development of the new strategic plan. 22/08/2024 31/03/2025 21/05/2025