



**REPORT TO:** East Lothian Integration Joint Board

**MEETING DATE:** 25 September 2025

**BY:** Chief Finance Officer

**SUBJECT:** IJB Audited Annual Accounts for 2024/25

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## **1 PURPOSE**

- 1.1 This report presents the IJB's annual accounts for 2024/25.

## **2 RECOMMENDATIONS**

- 2.1 The IJB is asked to:
- i. Note the IJB's Audited Annual Accounts for 2024/25.
  - ii. Note the Draft Annual External Audit Report for East Lothian IJB for 2024/25.
  - iii. Note the anticipated recommendation of the IJB's Audit and Risk Committee
  - iv. Approve the IJB's Annual Accounts for 2024/25 for sign off and publication.

## **3. BACKGROUND**

- 3.1 As a body governed by section 110 of the Local Government Scotland Act (1973) and the appropriate regulations and subsequent Acts, the IJB must prepare a set of Annual Accounts. The accounts must fulfil the requirements of the Act and the regulations and must give a true and fair view of the IJB's financial position.
- 3.2 The accounts are reviewed by an Independent Auditor who will report their findings to the IJB's Audit & Risk Committee which will allow the auditors to bring any matters to the committee's attention. If there are no issues arising from the auditors' report, then the committee can recommend the IJB approve the Annual Accounts for publication.
- 3.3 The auditor's report is unqualified - that is that the auditors consider that the accounts meet the regulations and requirements of the Act and that the accounts are a true and fair view of the IJB's financial position.

- 3.4 The Audit & Risk Committee will receive the audited accounts and the auditors report at their meeting on 23<sup>rd</sup> September 2025. It is anticipated that the Committee will recommend the IJB accepts these accounts and approves them for publication. The accounts will then be signed electronically by the IJB's Chair, the Chief Officer, the Chief Finance Officer and the appointed auditor at the close of IJB Board meeting.

## **4 ENGAGEMENT**

- 4.1 The IJB makes its papers and reports available on the internet.

## **5 POLICY IMPLICATIONS**

- 5.1 This paper is covered within the policies already agreed by the IJB.

## **6 INTEGRATED IMPACT ASSESSMENT**

- 6.1 There are no implications for health inequalities or general equality and diversity issues arising directly from the issues and recommendations in this paper.

## **7 DIRECTIONS**

- 7.1 There are no implications for any directions.

## **8 RESOURCE IMPLICATIONS**

- 8.1 There are no immediate resource implications from this report.

## **9 RISK**

- 9.1 None

## **10 BACKGROUND PAPERS**

- 10.1 None

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<b>DATE</b>	September 2025

Appendix 1 - East Lothian IJB Audited Annual Accounts for 2024/25

Appendix 2 - Draft Annual Audit Report for East Lothian IJB 2024/25.



APPENDIX 1

# **East Lothian Integration Joint Board**

## **Audited Annual Accounts 2024/25**

## **CONTENTS**

• Management Commentary .....	3
• Statement of Responsibilities .....	17
• Remuneration Report.....	19
• Annual Governance Statement .....	22
• Independent Auditor’s Report .....	28
• Comprehensive Income and Expenditure Statement.....	33
• Movement in Reserves Statement .....	34
• Balance Sheet .....	35
• Notes to the Financial Statements .....	36

## **Management Commentary**

### **Introduction**

The management commentary considers the work that the Integration Joint Board (IJB) has undertaken during the financial year 2024/25 and then describes the financial performance for the financial year ended 31 March 2025. It further provides an overview of the key messages relating to the role, remit, members, objectives and the strategy of the East Lothian IJB.

### **Audit Arrangements**

Under arrangements approved by the Accounts Commission of Scotland, the auditor with responsibility for the audit of the accounts of East Lothian Integration Joint Board for the period 1 April 2024 to 31 March 2025 is John Boyd (Audit Scotland), 102 West Port, Edinburgh EH3 9DN.

### **The Role and Remit of the IJB**

The purpose of integration is to improve care and support and therefore the health and wellbeing outcomes for people who use health and social care services. It will make sure that they are listened to, involved and take part in decisions about their care and how it is delivered. It is a significant change in how the strategic planning and delivery of services happens with a range of partners – individuals, local groups and networks, communities and organisations, including patients, service users, carers and the third and independent sectors.

The Public Bodies (Joint Working) (Scotland) Act 2014 (the Act) requires Local Authorities and Health Boards to integrate the strategic planning of a substantial number of health services and functions and most social care functions.

The functions delegated to the IJB by East Lothian Council (the Council) and NHS Lothian are as follows:

- Adult Social Care
- Criminal Justice
- Primary Care Services (GP Practices, Community Dentists, Community Pharmacies and Community Opticians)
- Mental Health Services
- Physical and Learning Disabilities Services
- Community Health Services
- Community Hospital Services
- Unscheduled Care Services (services that are generally delivered from the Royal Infirmary of Edinburgh, the Western General Hospital and St. John's Hospital)

The IJB sets the strategic direction for these delegated functions through the development of a Strategic Plan, to enable it to plan and deliver these strategic outcomes at an overall health and social care level. It gives Directions to the Council and NHS Lothian for the operational delivery of functions and the resources available to them for this.

East Lothian IJB is an Integration Authority set up under the Public Bodies (Joint Working) Act (2014). It is a 'body corporate', that is a separate legal entity. The IJB is constituted through its Integration Scheme which was prepared by East Lothian Council and NHS Lothian and presented to Scottish Ministers in March 2015. The Integration Scheme was approved by the Scottish Parliament in June 2015 and the first meeting of the IJB took place on 1 July 2015. The IJB assumed formal responsibility for these functions in April 2016 including the budgets for the delivery of these functions.

## **The Strategic Plan**

The strategic plan of each IJB must be reviewed and approved by the IJB every 3 years. East Lothian IJB approved its third Strategic Plan on 15 September 2022, this covers 2022 to 2025. A link to the plan is below:

[https://www.eastlothian.gov.uk/download/downloads/id/33015/east\\_lothian\\_ijb\\_strategic\\_plan\\_2022\\_-\\_25.pdf](https://www.eastlothian.gov.uk/download/downloads/id/33015/east_lothian_ijb_strategic_plan_2022_-_25.pdf)

The process of monitoring the progress of the Strategic Plan and the development of that plan is managed by the IJB's Strategic Planning Group. This group is supported by five Programme Boards reflecting the IJB's strategic priority areas for change.

These focus on: intermediate and social care, enabling health, primary care, digital and data and carers. Under each Programme Board sits specific delivery groups that take forward projects as directed by the Programme Board.

Work to review the current IJB Strategic Plan began in early 2025. Engagement with partners and other key stakeholders throughout 2025 will inform the development of a revised Plan, covering the period from 2025 to 2030, which will be presented to the December meeting of the IJB for approval. The new plan will be reviewed after 3 years and any updates will be made at that stage.

## **Review of the IJB's Integration Scheme**

The IJB's Scheme of Integration was revised by the IJB's partners in September 2023 and approved by Scottish Ministers. The next review of the Integration Scheme will be in 2028 unless otherwise directed by Scottish Ministers.

## **IJB Membership**

The IJB comprises eight voting members, made up of four elected members appointed by East Lothian Council and four NHS Lothian non-executive directors appointed by NHS Lothian. There are a number of non-voting members of the Board, including the IJB Chief Officer, Chief Finance Officer, medical and nursing professional advisors, representatives for Carers and third party organisations and staffing representatives.

The IJB met virtually 8 times during the financial year 2024/25. The membership of the IJB as at 31 March 2025 was as follows:

<b>Member</b>	<b>Nominated/Appointed by</b>	<b>Role</b>
Councillor Shamin Akhtar	Nominated by East Lothian Council	Chair (Voting Member)
Andrew Cogan	Nominated by NHS Lothian	Vice Chair (Voting Member)
Jonathan Blazeby	Nominated by NHS Lothian	Voting Member,
Elizabeth Gordon	Nominated by NHS Lothian	Voting Member
Patricia Cantley	Nominated by NHS Lothian	Voting Member
Councillor Carol McFarlane	Nominated by East Lothian Council	Voting Member
Councillor Lyn Jardine	Nominated by East Lothian Council	Voting Member, Chair of Audit & Risk Committee
Councillor Jeremy Findlay	Nominated by East Lothian Council	Voting Member
Fiona Wilson	Ex officio	Chief Officer (non-voting member)
Michael Porteous	Ex officio	Chief Finance Officer (non-voting member)
Claire MacDonald	Appointed by IJB	Independent sector representative (non-voting member)
Maureen Allan	Appointed by IJB	Third sector representative (non-voting member)
David Binnie	Appointed by IJB	Carer representative (non-voting member)
Marilyn McNeill	Appointed by IJB	Service User representative (non-voting member)
Dr Claire Mackintosh	Nominated by NHS Lothian	Registered Medical Practitioner (not GP) (non-voting member)

Member	Nominated/Appointed by	Role
Lindsey Byrne	Ex Officio	Chief Social Work Officer (non-voting member)
Liam Kerr	Nominated by NHSL Unions	Interim NHS Staff Representative (non-voting member)
Dr John Hardman	Nominated by NHSL	Registered Medical Practitioner (GP) (non-voting member)
Darren Bradley	Nominated by ELC Unions	ELC Staff Representative (non-voting member)
David Hood	Ex Officio	Head of Operations (non-voting member)
Sarah Gossner	Ex Officio	Chief Nurse (non-voting member)
Dr Kalonde Kasangele	Ex Officio	Public Health (non-voting member)
Vacant	Nominated by the GP Forum	GP representative (non-voting member)
Vacant	Appointed by IJB	Specialist in Substance Abuse (non-voting member)

#### Changes in Membership:

- Jonathan Blazeby replaced Fiona Ireland as a Health nominated voting member from 1 May 2024.
- Dr Kalonde Kasengele replaced Dr Philip Conaglen from 20 June 2024 as Public Health representative.
- Darren Bradley filled the vacant role as East Lothian Council Union representative from 26<sup>th</sup> September 2024.
- Following David King's retiral Michael Porteous became Interim Chief Finance Officer on 16<sup>th</sup> December 2024 and was appointed permanently to the role on 3<sup>rd</sup> March 2025.

#### The IJB's Operations for the Year

The IJB delivers its Strategic Plan through its directions to its partners and monitors the performance against these directions at the Strategic Planning Group and through reports to the IJB.

The 2024-25 East Lothian IJB Directions were approved at its meeting on 27 June 2024 and subsequently issued to delivery partners NHS Lothian and East Lothian Council.

The 2024-25 directions included 2 new directions to the partners:

- Direction 19a – to support the delivery of the East Lothian HSCP Workforce Plan which will be monitored by the Workforce Steering Group and through service workforce plans.
- Direction 20 – to implement the decision at the March 2024 IJB meeting to close the Belhaven Hospital Site. This will be overseen by a dedicated Operational Group.

The IJB produces an Annual Performance Report (as required by the Scottish Government) which lays out its ambitions, achievements and a range of performance indicators. The IJB's



Annual Performance Report (APR) for 2024/25 will be presented to the September 2025 meeting for approval, before being submitted to the Scottish Government and published online. The APR will give a detailed account of activity along with validated data on the National and Ministerial Strategic Group Performance Indicators (published in July), including comparison of performance against previous years and national figures.

In advance of the APR being published, the following pages highlight some of key activities delivered in relation to IJB delegated functions during the year. Although the content is organised broadly under the IJB's strategic objectives, there is considerable overlap, with many activities relating to two or more objectives.

### **Developing services that are sustainable and proportionate to need / embedding integrated approaches and services.**

The following activities supported delivery of these objectives during 2024/25:

- Ongoing development of activity in relation to preventing hospital admission; maintaining patient flow, and reducing bed occupancy and length of stay for patients. This activity includes a number of daily “Huddles” to support multi-disciplinary oversight, as well as implementation of Planned Date of Discharge; Rapid Rundowns; and Day of Care Audits.
- Continued investment in and development of Intermediate Care Services supporting the shift in care from hospital to community. Examples of Intermediate Care Services include:
  - Care at Home
  - Hospital at Home
  - Community Respiratory Pathway
  - Hospital to Home
  - Falls Service
  - Musculoskeletal Physiotherapy
  - Discharge to Assess
  - Emergency Care Service
- The further development of the Home Care / Hospital to Home integrated service to improve efficiency and create additional capacity within internal care at home. Implementation of the ‘One Plan’ system during the year also increased the effectiveness of planning and coordination.
- The introduction of a Care at Home (CAH) Huddle to provide integrated oversight of the Care at Home system, optimising the use of internal and external Care at Home resources to meet need.
- Delivery of the Enhanced Discharge to Assess project (commenced in February 2024), bringing together the Discharge to Assess (D2A) therapists, Emergency Care Service (ECS), and Care Capacity and Flow Team to facilitate timely discharge of East Lothian patients by responding to their initial care needs.
- Continued delivery of Inreach of East Lothian Allied Health Professional (AHP) and nursing staff in acute sites, working closely with acute colleagues and Flow Team to help prevent delays for East Lothian patients.

- Active involvement in the NHS Lothian Unscheduled Care (USC) Programme Board (with the East Lothian IJB Chief Officer chairing the Board). This work has involved securing additional Scottish Government funding to support the East Lothian element of the NHS Lothian USC Improvement Programme in December 2024. In the early part of 2025, work was underway to implement a 7-day a week, 'Home First' Single Point of Access model in East Lothian, making use of the additional funding to recruit 53.8 additional (whole time equivalent) staff across teams to deliver this approach.
- Ongoing close monitoring and management of the use of mental health inpatient beds to maintain bed occupancy at an appropriate level. This has been supported by delivery of a local multi-disciplinary clinical huddle three mornings a week. The huddle drives flow through mental health services from inpatient to the IHTT (Intensive Home Treatment Team) and CMHT (Community Mental Health Team).
- Activity to develop a Single Point of Contact for Adult Mental Health following extensive work to review 'front door' access to mental health services. This will provide a telephone number that can be used by clients, family, friends, health professionals, and organisations involved with individuals. A team of experienced clinicians will provide same day call back so that the first clinical contact will be an opportunity for a meaningful conversation influenced by the Request for Assistance model. This reflects a 'no wrong door' approach.

### **Delivering new models of provision, engaging and working collaboratively with communities**

The following activities supported delivery of this objective during 2024/25:

- Our approach to commissioning health and social care services continued to be underpinned by our Commissioning Strategy and associated Markey Facilitation Statement, helping to ensure that commissioned services are provided in a way that reflects our visions and values and contributes to the delivery of the strategic objectives outlined in the 2022-25 Strategic Plan.
- The 'Planning for an Ageing Population' programme continued throughout the year, with extensive engagement activity culminating in the presentation of a final report to the IJB in early 2025. The report identified 4 key priorities for strategic planning: Palliative and end of life care; Polypharmacy; Intermediate Care; and Technology.

Other recommendations agreed by the IJB included:

- Further development of the Independent Community Panel that had evolved during the process.
- Consideration of community capacity and opportunities to explore innovative and sustainable community-based options when budget planning.
- Continuation of work with partners to explore and develop early intervention and prevention approaches to deliver intermediate care.

- The Strategic Planning Group and the CAH Change Board agreed to the formation of a Locality Project Team in May 2024 which undertook a Test of Change programme, with 'Community First' testing the impact on demand for CAH, impact on hospital discharge, individual and carer outcomes and cost. Changes adopted following the Locality Project, were a strengths approach to care co-ordination at a local and community level (identifying preventative and alternative care and support opportunities), supported by improving hospital and community assessments, Allied Health Professional and Care resource co-ordination, and identifying commissioning and strategic opportunities across external and internal Care at Home services.
- Carers – The delivery of the Carers Strategy has continued, with delivery of the 2 year action plan. After a successful procurement process Carers of East Lothian were awarded the Adult Carers support contract in March 2025 for a 2+2+2 year term. Another success in 2024/25 was funding an MHO within the Social Work team to review the outstanding 172 private guardianships. This was successfully completed and processes established to ensure the reviews are kept up to date moving forward.

## **Prevention and early intervention**

The following activities supported delivery of this objective during 2024/25:

- Prevention and early intervention is an integral part of services provided by teams across the Partnership, both directly and through funding or third sector initiatives.
- In particular, the East Lothian Rehabilitation Service (ELRS) delivers a range of services based on a prevention and early intervention approach, with the aim of supporting people to stay as active and independent in their own homes for as long as possible.
- Work continued during 2024/25 to promote the use of assistive technology to support daily living. This included running a public drop-in event by the East Lothian Technology Enabled Care Team to showcase ways technology can help (for example, the use of smart home devices, mobility aids, and communication tools). New TEC (Technology Enabled Care) core training for community and inpatient staff has also been delivered to support clinicians to include digital and technology options in core assessments.
- Activity around falls and falls prevention is another example of early intervention and prevention, with ongoing work to embed an integrated falls pathway; develop a falls database and dashboard; introduce falls clinics; and develop strength and balance classes.
- Continuing delivery of an approach by Adult Social Work to reduce the time people wait for a social work assessment. The model is designed so that as many cases as possible are dealt with by the Duty system at the 'first point of contact', rather than people being added to a waiting list. This quick response can help to prevent situations deteriorating and needs potentially becoming more significant.

## **Enabling choice and control and providing care closer to home**

The following activities supported delivery of this objective during 2024/25:

- Delivery of a Care Home ‘Home First’ Project aimed at reducing the use of care home placements by supporting the option of discharge home over discharge to a care home where appropriate. This approach helped to reduce the use of care home places and to ensure that available places were being used effectively, making provision for those with the highest level of need.
- The East Lothian Advance Physiotherapy Practitioner (APP) Service piloted the use of shared decision making as a key element of the assessment and treatment for those self-referring with knee pain. This included the use of processes from NHS Lothian’s Realistic Medicine Toolkit. Following positive evaluation, learning is being shared with the wider team and the tools and processes developed will be included in the Realistic Medicine Toolkit for wider use.
- Ongoing delivery and development of a range of primary services managed by East Lothian HSCP, including:
  - Community Treatment and Care (CTAC) Service
  - Primary Care Vaccination Team
  - Pharmacotherapy Service
  - Care When it Counts (CWIC) Service

The Partnership continued to deliver a Primary Care Communications Plan to ensure people are aware of the full range of primary care services and how and when to access them.

- Piloting CWIC Direct to trial enabling patients to access the CWIC Service directly without the need to go through their GP. The East Lothian CWIC Service supports General Practice in East Lothian by offering same-day appointments with medical professionals within a multidisciplinary team and currently covers 4 practices. Following positive feedback, the CWIC Direct model will be continued, and further development explored.
- Continued development of the outpatient services and clinics offered at East Lothian Community Hospital (ELCH). During 2024/25, this included the addition of a chronic anaemia service (blood & iron infusion) and outpatient intravenous antibiotic treatment (moved from Western General Hospital and delivered by HSCP staff).
- Use of space within the Outpatient Department was reviewed to ensure better utilisation of clinical space. This enabled ELCH to accommodate clinics temporarily relocated from Edinburgh Eye Pavilion.

## **Keeping people safe from harm**

The following activities supported delivery of this objective during 2024/25:

- HSCP services continued to work with partners through the Midlothian and East Lothian Drug and Alcohol Partnership (MELDAP) to reduce the harm caused by substance use and provide timely, effective and accessible support. This included delivery of the 'Contact Service' providing easy access to advice and support.
- In relation to Substance User Services, East Lothian successfully implemented Scottish Government MAT (Medication Assisted Standards) Standards 1-10 to full green status. This was ahead of expectations and demonstrating strong performance in the national context.
- The Justice Social Work team continued to work on the development of a wider range of options for unpaid work (Community Payback Orders). This includes unpaid work activities reflecting priorities around equality and the environment, for example 'Big Pick', Bike Workshops, and Allotments. Capacity to deliver placements was also increased through the recruitment of additional temporary supervisors.
- An initial meeting of a multi-agency Suicide Prevention Forum was held, and a decision was made to extend the Forum to cover children, young people and adults to promote a joined up approach and to support involvement across services, including third sector partners.
- East Lothian Independent Advocacy Steering Group finalised its draft Strategic Plan in January 2024 following an extensive needs assessment and engagement activity with service users and 3rd sector providers. The Plan was approved by the IJB in April 2024.

### **Addressing health inequalities**

- The IJB continued to make progress with respect to the statutory requirement to mainstream the general needs of the Public Sector Equality Duty in relation to its role in planning, directing and commissioning its delegated responsibilities. The IJB's approach is outlined in the East Lothian IJB Equalities Outcomes plan for 2021-25. Progress is described in the Equalities Mainstreaming Report for 2023-25 (reported to the May 2025 meeting of the IJB).
- East Lothian IJB took part in a pan-Lothian community engagement programme in late 2024 / early 2025, working alongside Midlothian and West Lothian IJBs / HSCPs and NHS Lothian to gather views on revision of the existing equalities outcomes. This informed the development of a new East Lothian IJB Equalities Outcomes plan covering the period from 2025 to 2029 which was subsequently approved at the May 2025 meeting of the IJB.
- Work is underway to develop a new East Lothian Joint Strategic Needs Assessment (in partnership with Public Health, LIST and Public Health Intelligence) which will be available in early 2025 and will help to inform the revision of the current IJB Strategic Plan.

### **Local Housing Strategy**

- East Lothian's Local Housing Strategy (LHS) 2024-2029 was adopted in April 2024 following extensive engagement during which over 1,300 voices were heard. In December 2024 the IJB agreed the Housing Contribution Statement as it related to

the Housing Strategy, ensuring the IJB'S strategic Plan and ELC's Housing strategy are linked with shared outcomes, actions and investment decisions.

- The current IJB direction on housing will need to be revised to reflect the challenges and opportunities as set out in the Housing Contribution Statement 2024-2029, and current and planned joint working between ELC Housing and the HSCP.

The key challenges remain:

- Homelessness
- Delivering Accessible Home and Adaptations.

The Housing Strategy outlines how these challenges will be addressed in East Lothian with the Support of the IJB.

### **The IJB's Financial Position at 31 March 2025**

For the year to 31 March 2025 the IJB recorded a deficit of £2,877,000. That meant the costs incurred in delivering the IJB's functions, by NHS Lothian and East Lothian Council, were greater than the income it received from NHS Lothian and East Lothian Council. The IJB agreed to fund this deficit from its reserves.

The IJB began the 2024/25 financial year with a balanced budget but faced a number of challenges to ensure that position materialised:

- The IJB had used a significant element of its available reserves to break even in 2023/24, increasing the financial risk to the IJB.
- There were a number of underlying financial pressures across Health and Council delegated services, particularly in Prescribing and Social Care services, impacting on the financial position.
- The IJB set a challenging efficiency programme as a key element of its delivery of a break even position at year end. The programme included a range of operational schemes and several larger individual schemes to deliver service redesign across both Health and Social Care services. Some of the larger service redesign schemes slipped in their delivery trajectory resulting in a reduced level of efficiencies in year. These schemes will deliver their planned savings in full in 2025/26. Some of the planned 2024/25 schemes did not deliver their efficiencies at all.

Regular Finance Reports to the IJB forecast an overspend at the year end and in October 2024 the IJB agreed to release its remaining General Reserves to support pressures within Health delegated functions in-year.

In December 2024 the IJB was presented with a paper outlining the risks in adhering to Professional Standards associated with the current and planned programme of fiscal recovery actions, associated efficiencies and service reductions across East Lothian Health and Social Care Partnership (HSCP), as assessed by professional leads for Social Work, Allied Health Professionals and Nursing and the Clinical Director.

In response to the financial pressures of current and projected budget overspends East Lothian HSCP management team and service managers developed recovery plans for all



services managed and hosted by East Lothian HSCP throughout 2024/25. This has involved scrutiny of all aspects of budget spend across all services to deliver savings. In year it was not possible to deliver all savings plans whilst still delivering safe and effective services. The safety and wellbeing of service users, patients and their carers remains of paramount importance and the IJB agreed that continued efforts would be made to ensure efficiency in service delivery, but that any further pressure on the IJB budget in order to deliver a balanced budget, may reduce the ability to achieve positive health and wellbeing outcomes for East Lothian residents.

At the year end the IJB had an in-year overspend in both its health and social care delegated functions. In addition to the planned release of reserves the IJB received a further non-recurring allocation of £794,000 from NHS Lothian at the end of the year to fund the year end overspend recorded within the Health delegated functions, and a further £2,803,000 of non-recurring funding from East Lothian Council at the end of the year to fund the year end overspend within the Council delegated functions. Taking these additional non-recurring allocations into account the IJB broke even at the year end. The table below summarises the year end position and how it was arrived at.

Year-end Position	Health £000's	Social Care £000's	Notes
Income	162,193	69,046	1
Expenditure	165,845	71,869	2
Surplus/ (Deficit)	(3,652)	(2,823)	
Planned use of reserves	2,858	20	3
Operational Position	(794)	(2,803)	
Additional Funding	794	2,803	4
<b>Position at Year end</b>	<b>0</b>	<b>0</b>	

### Notes

1. This is the income received from the partners (East Lothian Council and NHS Lothian) in 2024/25 prior to receipt of additional allocations from both partners to support the year-end position.
2. This is the expenditure incurred by the partners in the delivery of the IJB's delegated functions for 2024/25.
3. The IJB carried funding from 2023/24 which it planned to use in 2024/25 through its reserves. This funding has been used as planned in 2024/25. The Health balance includes the release of £3,096,000 of General Reserves.
4. Both partners made additional non-recurrent allocations to the IJB in 2024/25 in order to allow the IJB to break even overall.

## Funding for the Integration Joint Board

The IJB is funded exclusively by its partners – East Lothian Council and NHS Lothian – to deliver functions (also known as services) that the partners have delegated to the IJB. The funding from NHS Lothian is split into 3 broad areas:

- **Core Funding** – this is funding for health services delivered directly in East Lothian. This includes the running costs of local hospital services (e.g. staffing, infrastructure, medical supplies) and community health services, Medical General Practitioners services (local GPs), and a share of other primary care services (General Ophthalmic Services, General Dental Services and General Pharmaceutical Services).
- **Hosted Funding** – the funding for the East Lothian share of services delivered and managed on a pan-Lothian basis by NHS Lothian. For example Sexual Health services based at Chalmers Hospital.
- **Set Aside Funding** – this is the budget 'set-aside' by NHS Lothian on behalf of the IJB representing East Lothian's share of delegated unscheduled care services managed by NHS Lothian's Acute Services and delivered at the Royal Infirmary of Edinburgh, The Western General Hospital and St John's Hospital at Livingston. These services are listed below:
  - Accident and Emergency
  - Cardiology
  - Diabetes
  - Endocrinology
  - Gastroenterology
  - General Medicine
  - Geriatric Medicine
  - Rehabilitation Medicine
  - Respiratory Medicine
  - Various support services for the above

East Lothian Council's funding is for the delivery of Adult Social Care services.

The IJB receives funding offers from its partners each year, which it assesses, and bases its acceptance on Scottish Government guidance issued as part of its own budget setting process. At its March 2025 meeting the IJB accepted the offer from East Lothian Council. Following its Board meeting in April 2025 NHS Lothian made its final funding offer to the IJB which the IJB accepted at its May 2025 meeting.

## Reserves

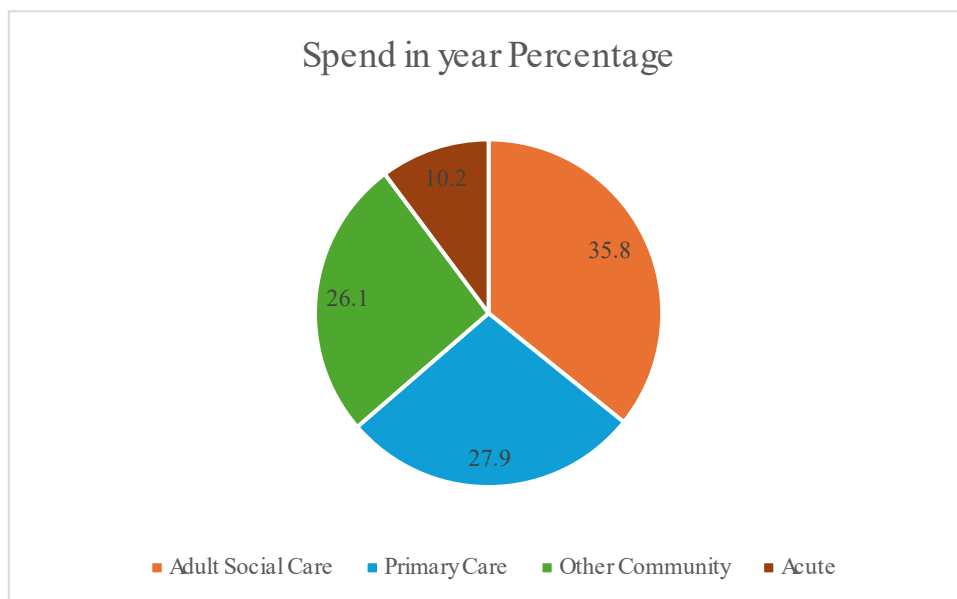
The IJB held an opening Reserves balance of £4,343,000 on 1 April 2024, comprising a General Reserve of £3,096,000 and Earmarked Reserves of £1,248,000. During the year further Earmarked funding was received and planned use of Earmarked funds was actioned, leaving a balance on the Earmarked Reserve of £1,466,000. The agreed release of the remaining General Reserve balance to support the IJB's financial position in year means the IJB no longer holds a General Reserve which will increase the financial risk going forward.

## IJB Spending Profile



The Chart below shows how the IJB has spent its funds in 2024/25. The services are grouped under 4 main areas of spend:

- Adult Social Care including funding for elements of service funded through NHS income
- Primary Care Services (GPs, GP Prescribing, Community Pharmacists, Community Opticians, Community Dental services)
- Other Community Health services (local community hospitals, community nursing services, community allied health professionals and East Lothian's share of pan-Lothian hosted services)
- Acute Services (East Lothian's share of the Acute Services delegated to IJBs)



### Consideration of the 2025/26 and projected financial position

The IJBs Five Year Financial Plan was updated and presented to the March 2025 IJB meeting along with the partner funding offers and a budget setting proposal which enabled the IJB to agree and set a balanced budget for 2025/26.

The balanced budget position reflects the following:

- The funding offers from the partners were fair and the level of additional resources received from the partners was higher than it had been in recent years, enabling the IJB to address some of the underlying pressures within overspending services.
- A robust programme of planned efficiencies totalling £4,170,000, including the full year effect of some of the service redesign schemes identified and partially delivered in 2024/25.

The work to enable a balanced budget to be set identified a range of financial risks and challenges that have been shared with the IJB and that will have to be managed should they occur.

The provision of regular monthly finance reports to the IJB providing robust timely financial information will highlight the need for additional efficiencies should a break-even position not be forecast.

### **Key risks, challenges and uncertainty**

Looking beyond 2025/26 the IJB's Five Year Financial Plan projected a challenging local and national financial landscape with a number of risks and uncertainties:

#### **Population Growth**

- the growth in the population of East Lothian in recent years is expected to continue, increasing the demand for services
- the aging demographic of East Lothian inhabitants is also expected to increase the demand for services
- there is a risk that funding will not increase in line with demand leading to new or increased pressures in future years.

#### **Workforce**

- the availability and retention of suitably skilled staff continues to be a challenge for Health and Social Care services. A revised Workforce Plan for 2025-2028 will provide a framework for the development of future staffing models.

#### **National Financial Landscape**

- In setting its budget for 2025/26 the Scottish Government have indicated an intent to progress with reform within Health and Social Care placing increased emphasis on a stepped change in service redesign. This requires further focus on transformational change within IJBs, greater forward planning and collaborative working to ensure the best outcomes for the population of East Lothian.

**Andrew Cogan**  
Chair

**Fiona Wilson**  
Chief Officer

**Michael Porteous**  
Chief Finance Officer

**Statement of Responsibilities****Responsibilities of the Integration Joint Board**

The Integration Joint 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 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 for signature.

I confirm that these Annual Accounts were approved for signature at a meeting of the East Lothian Integration Joint Board on 25<sup>th</sup> September 2025.

Signed on behalf of East Lothian Integration Joint Board

**Andrew Cogan**  
Chair

## **Responsibilities of the Chief Finance Officer**

The Chief Finance Officer is responsible for the preparation of the IJB'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 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 Accounting Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- Kept adequate 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 Lothian Integration Joint Board at the reporting date and the transactions of the East Lothian Integration Joint Board for the year ended as at 31 March 2025.

**Michael Porteous**  
Chief Finance Officer

## **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 IJB members and staff.

The information in the tables below is 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: IJB Chair and Vice Chair**

The voting members of the IJB are appointed through nomination by East Lothian Council and NHS Lothian Board. Nomination of the IJB Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative.

The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB. The IJB does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. Neither the Chair nor the Vice Chair appointments had any taxable expenses paid by the IJB in 2024/25. The Chair of the IJB at March 2025 was Councillor Shamin Akhtar (East Lothian Council) and the Vice Chair was Andrew Cogan (Non-executive director, Lothian Health Board)

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

NHS Lothian no longer automatically offers another full day's remuneration for being the Board's Lead Voting Member on an IJB. Instead, non-executive remuneration is based on an individual's overall estimated time commitment, which can include multiple memberships of Board committees and IJBs as well as other responsibilities, not just as committee chairs or lead voting members of the IJBs. No specific remuneration is therefore available for the vice chair of the IJB.

### **Remuneration: Officers of the IJB**

The IJB does not directly employ any staff in its own right, however, specific post- holding officers are non-voting members of the Board.

### **Chief Officer**

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the IJB has to be appointed and the employing partner has to formally second the officer to the IJB. 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 IJB.

The Chief Officer of the IJB is Fiona Wilson. Fiona has a joint role as Director of Health and Social Care for East Lothian Council and the Joint Director of the East Lothian Partnership.

As in previous years it has been agreed, 50% of total remuneration is to be shown in the accounts of the IJB as the remuneration as the Chief Officer of the IJB.

### **Chief Finance Officer**

Although the costs of the Chief Finance Officer are not included in the charges made to the IJB by either partner, given the S95 role of the Chief Finance Officer and in the interests of transparency, the remuneration of the Chief Finance Officer is included below. During 2024/25 the role of the Chief Finance Officer was filled on an interim basis by David King until 6 December 2024. For the period 1 April 2024 to 6 December 2024 the Chief Finance Officer was remunerated by NHS Lothian but was not superannuated. David King also undertook the role of Chief Finance Officer for Midlothian IJB. NHS Lothian have provided the total costs of having employed David King during this time and half of these costs will be shown here (the other half shows in Midlothian IJB). From 16 December the role of Chief Finance Officer was undertaken by Mike Porteous on an interim basis. Following a formal interview process Mike Porteous was permanently appointed to the Chief Finance Officer post on 3 March 2025 and has 2 roles – the IJB’s Chief Finance Officer and an operational role in NHS Lothian’s finance department as a Finance Business Partner. Accordingly 50% of the total remuneration for Mike Porteous has been charged to East Lothian IJB.

### **Other Officers**

No other staff are appointed by the IJB under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total for	Senior Employees	Total for
2023/24	Salary, Fees & Allowances	2024/25
£		£
53,564	Fiona Wilson, Chief Officer	60,577
15,038	Claire Flanagan, Chief Finance Officer	-
10,272	David King, Interim Chief Finance Officer	23,522
-	Michael Porteous, Chief Finance Officer	12,283

**Notes:**

David King ceased employment on 6th December 2024. He was remunerated through the NHS Lothian Staff bank arrangement.

Mike Porteous commenced on 16 December 2024. His full year equivalent is £42,294 in 2024/25.

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 IJB balance sheet for the Chief Officer or any other officers.

## Pension Disclosure

The IJB 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 IJB. The following table shows the IJB'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.

	Employer Pension Contributions			Accrued Pension Benefits at	
	For year to				
	31/03/2024	31/03/2025		31/03/2024	31/03/2025
	£k	£k		£k	£k
Claire Flanagan	9	-	Pension	22	-
			Lump Sum	55	-
Fiona Wilson	22	14	Pension	35	42
			Lump Sum	93	106
Michael Porteous	-	3	Pension	-	33
			Lump Sum	-	85

**Note:** The Employer Pension contributions for the year to 31 March 2025 are 50% of the total amount for each individual reflecting the dual roles they have with the IJB and the HSCP. The full year equivalent for the Chief Officer is £27k and £6k for the Chief Finance Officer.

## Disclosure by Pay Bands

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

## Exit Packages

The IJB did not support nor did it direct to be supported by its partners for any exit packages during 2024/25.

**Andrew Cogan**  
Chair

**Fiona Wilson**  
Chief Officer

## **Annual Governance Statement**

### **East Lothian IJB**

#### **Introduction**

The Annual Governance Statement explains the ELIJB's governance arrangements and system of internal control and reports on their effectiveness.

#### **Scope of Responsibility**

The ELIJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

To meet this responsibility, the ELIJB has established arrangements for governance which includes a system of internal control. The system is intended to manage risk to support the achievement of the ELIJB's policies, aims and objectives. Reliance is also placed on NHS Lothian and East Lothian Council's (the partners) 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 ELIJB. The system can only provide reasonable and not absolute assurance of effectiveness.

#### **The Governance Framework and Internal Control System**

The Board of the ELIJB comprises voting members, nominated by either NHS Lothian or East Lothian Council, as well as non-voting members including a Chief Officer appointed by the Board.

The ELIJB governance processes reflect the changing context of integration and are consistent with the 7 core principles and recommendations of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' (2016) and the supporting guidance notes for Scottish authorities. The overall aim of the Framework is to ensure that: resources are directed in accordance with agreed policy and according to priorities; there is sound and inclusive decision making; and there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.

The main features of the governance framework and internal control system associated with the seven core principles of good governance defined for the ELIJB Local Code in existence during 2024/25 included:

#### **A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting rule of law**

The roles and responsibilities of Board members and statutory officers and the processes to govern the conduct of the Board's business are defined in the Scheme of Integration which was approved by the Board and NHS Lothian in June 2022 and by the Scottish Government in July 2023, which serves as the approved constitution, and Standing Orders,



a revision of which was approved by the Board in March 2020, to make sure that public business is conducted with fairness and integrity.

The Ethical Standards in Public Life (Scotland) Act 2000 provides for Codes of Conduct for local authority councillors and members of relevant public bodies. As a Public Body listed in schedule 3 of the Act, the ELIJB is required to produce and for members to adhere to a Code of Conduct, which was adopted by the Board in June 2022 reminders have been provided to the IJB in October 2023 and 2024 and all members have signed the Code of Conduct.

The ELIJB is dependent upon arrangements within the partner organisations for areas such as:

- ensuring legal compliance in the operation of services;
- handling complaints;
- ethical awareness training and whistleblowing policies and procedures;
- staff appointment and appraisal processes which take account of values and ethical behaviour;
- identifying, mitigating and recording conflicts of interest, hospitality and gifts; and
- procurement of goods and services which are sustainable, represent value for money and which reinforce ethical values.

Other areas where the ELIJB places significant reliance on arrangements in place within the partner organisations are set out in the remainder of the statement.

The Chief Officer is responsible for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with.

Professional advice on the discharge of duties is provided to the Board by the ELIJB Chief Officer supported by Chief Financial Officer, Chief Internal Auditor and Board Clerk as appropriate.

## **B. Ensuring openness and comprehensive stakeholder engagement**

Board meetings are held in public unless there are good reasons for not doing so on the grounds of confidentiality.

Unless confidential, decisions made by the Board are documented in the public domain.

Community engagement was encouraged as part of the development of the Scheme of Integration and the Strategic Plans of the Health and Social Care Integration Joint Board were developed following consultations with interested parties including members of the public. The Board approved the ELIJB Participation and Engagement Strategy 2023-25 in May 2023.

## **C. Defining outcomes in terms of sustainable economic, social, and environmental benefits**

The vision, strategic objectives and outcomes are reflected in the East Lothian Integration Joint Board Strategic Plan 2022-25 which was approved in September 2022 and has been

updated to reflect on-going assessment of need and priorities following public consultation. The new IJB strategic plan is being developed over 2025 with a final version to be agreed in January 2026 taking into account the revised financial and risk context. The plan will be reviewed after 3 years to ensure relevance and if significant change is required as result of financial environment.

Implementation is underpinned by the core and specific directions approved by the ELIJB Board in June 2024 and the ELIJB Strategic Plan – Annual Delivery Plan for 2024-25 also approved by the ELIJB Board in June 2024.

ELIJB Formally adopted the CIPFA FM Code at its meeting in December 2022. Regular review of the financial plans has been ongoing with the review at the ELIJB in April 2024 with the approval of the Revised Five Year financial plan 2024/25.

A Further Revision of the IJB's Five Year Financial Plan was approved by the Board in October 2024. In October 2024 an unusual decision to expend during the financial year the IJB's remaining c. £3.1 million general reserve to support the projected overspends in the IJB's Health budget was approved by a majority vote of the Board. A review of the reserves policy of the IJB is now scheduled for the 2025/26 financial year.

#### **D. Determining the interventions necessary to optimise the achievement of the intended outcomes**

In determining how services and other courses of action should be planned and delivered, the ELIJB has a statutory responsibility to involve patients and members of the public. The Board approved the ELIJB Participation and Engagement Strategy 2023-25 in May 2023.

The ELIJB Strategic Plan is based on consultation throughout its review and the approach to developing the 2025-2030 strategic plan was agreed by the ELIJB in February 2025.

The ELIJB has issued Directions to the partners for service delivery in June 2024.

#### **E. Developing the entity's capacity, including the capability of its leadership and the individuals within it**

The ELIJB Chief Officer is responsible and accountable to the Board for all aspects of management including promoting sound governance and providing quality information/support to inform decision-making and scrutiny.

Regular meetings are held between the Chief Officer and the Chair and Vice Chair of the ELIJB. The ELIJB Chief Officer also meets regularly with representatives from the partner organisations.

Members of the ELIJB Board are provided with the opportunity to attend Development Sessions relevant to their role.

A 3 year Workforce Plan 2022-25 was created, approved and published in February 2023 to help ensure it has the right people, with the right skills, in the right place, at the right time to support the delivery of its strategic objectives and priorities. A Strategic Workforce Plan 2025-28 has been drafted and is being reviewed through IJB Governance Processes.

## **F. Managing risks & performance through robust internal control & strong public financial management**

The ELIJB Chief Officer has overall responsibility for directing and controlling the partnership to deliver health and social care services. The ELIJB Board is responsible for key decision-making.

The ELIJB has approved a Risk Strategy and Risk Policy through the Audit & Risk Committee in December 2022 and risk reporting continues to each Audit & Risk Committee. However, IJB standing orders require the Risk Management Policy and the risk appetite and tolerance levels will be approved and defined by the ELIJB Board which will be completed in 2025.

The ELIJB Chief Financial Officer is responsible for the proper administration of all aspects of the ELIJB's financial affairs including ensuring advice is given to the Board on all financial matters.

The ELIJB's system of internal financial control is dependent upon the framework of financial regulations, regular management information (including Revenue Budget Monitoring reports to the Board), administrative procedures (including segregation of duties), management supervision and systems of delegation and accountability within the partner organisations.

The ELIJB also relies upon the partners for:

- Counter fraud and anti-corruption arrangements; and
- Management of data in accordance with applicable legislation.

## **G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability**

The Shared Chief Internal Auditor of East Lothian Council is the ELIJB's Chief Internal Auditor whose role is to provide an independent and objective annual opinion on the effectiveness of the ELIJB's internal controls, risk management and governance. This is carried out in conformance with the Public Sector Internal Audit Standards for the 2024-25 financial year and will be in conformance with Global Internal Audit Standards as amended for the UK Public Sector.

The ELIJB responds to the findings and recommendations of Internal Audit, External Audit, Scrutiny and Inspection bodies. The ELIJB Audit and Risk Committee is integral to overseeing assurance and monitoring improvements in internal controls, risk management and governance.

An Annual Performance Report for 2024/25 is being prepared to outline progress against strategic objectives over the year. The last Annual Performance Report for 2023/24 was approved by the Board in June 2024.

The unaudited Annual Accounts and Report for 2024/25 set out the financial position in accordance with relevant accounting regulations and was submitted in draft to the June 2025 Board meeting.

## **Review of Adequacy and Effectiveness**

The ELIJB is required to conduct an annual review of the effectiveness of its governance framework.

The review was informed by: an annual self-assessment carried out by Internal Audit against the ELIJB's Local Code of Corporate Governance; Internal Audit reports for the ELIJB; External Audit reports for the ELIJB; relevant reports by other external scrutiny bodies and inspection agencies; and relevant partners' (NHS Lothian and East Lothian Council) Internal Audit and External Audit reports.

In respect of the four improvement areas of governance identified by the ELIJB in 2023/24, there have been developments during the year in all four of these. Specifically, Structure and Governance Review of Change Boards was implemented through the strategic planning group in January 2025. The HSCP Performance Framework was approved by the IJB Board who are monitoring the implementation of the framework through the performance reports submitted to the Board. The IJB approved a revised Model publication scheme in June 2024 and published the scheme online in July 2024. Significant work has been ongoing during 2024/25 and continues on the IJB Five Year Financial Plan with regular reporting to the IJB Board. A new permanent Chief Finance Officer was approved in December 2024 and appointed in January 2025 to support this process and the delivery of efficiencies across work programmes.

## **Improvement Areas of Governance**

The review activity outlined above has identified the following areas where further improvement in governance arrangements can be made to enhance compliance with the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' (2016):

- The Internal Audit Report on Recovery Plan Monitoring highlighted that whilst the IJB approved recovery plans and Board members had access to information on the progression of these plans through Development Sessions no formal reporting framework on the delivery of the recovery plans was in place. Some reporting of the delivered savings has been completed within quarterly finance reports during the 2024/25 financial year reporting and this will continue to be enhanced during 2025/26.
- The East Lothian IJB has never formally approved a Local Code of Governance in line with the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' (2016). As further guidance has recently been published by CIPFA in May 2025 a review of the Local Code of Governance will be completed and presented to the IJB in 2025 for approval.
- The East Lothian IJB Audit & Risk Committee approved a Risk Strategy and Policy following a review in December 2022, however the ELIJB Standing orders require the ELIJB Board to approve the Risk Management Policy and define the risk appetite and associated risk tolerance levels, a formal review is being undertaken and a revised Policy will be submitted for formal approval to the Board in 2025.

- The Revised IJB Five year financial Plan 2025/26 to 2029/30 as presented to the March 2025 ELIJB Board indicates total financial pressures of £30.3m over the plan period. The paper highlighted that recent IJB development sessions have focussed on the need for continued efficiency programmes delivering a combination of Grip and Control and Transformational change schemes which result in recurring savings. The 2025/26 budget requires £4.17 million delivered efficiencies to provide a breakeven position and continued focus on delivering efficiencies both in year and in future years will be required to provide a sustainable financial position for East Lothian IJB.
- Following the decision in the middle of the financial year for East Lothian IJB Board to expend the remaining General Reserve of £3.1 million in support of the Health budgets ELIJB has no General reserves. As a result of the lack of any current general reserves and the challenging financial position a review of the ELIJB reserve policy will be completed during the 2025/26 financial year.

The implementation of these actions to enhance the governance arrangements in 2025/26 will be driven and monitored by the ELIJB Chief Officer in order to inform the next annual review. Internal Audit work planned in 2025/26 is designed to test improvements and compliance in governance.

### **Conclusion and Opinion on Assurance**

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the ELIJB's governance arrangements and system of internal control, while recognising that further improvements are required to fully demonstrate compliance with the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government' (2016) in order for the ELIJB to fully meet its principal objectives. Systems are in place to regularly review and improve governance arrangements and the system of internal control.

**Andrew Cogan**  
Chair

**Fiona Wilson**  
Chief Officer

## **Independent Auditor's Report**

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

#### **Reporting on the audit of the financial statements**

##### **Opinion on financial statements**

I certify that I have audited the financial statements in the annual accounts of East Lothian Integration Joint Board for the year ended 31 March 2025 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, 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 2024/25 (the 2024/25 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the East Lothian Integration Joint Board as at 31 March 2025 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 2024/25 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**

I conducted my 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. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 2 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the East Lothian Integration Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the East Lothian Integration Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



## **Conclusions relating to going concern basis of accounting**

I 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 I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body'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 East Lothian Integration Joint Board's current or future financial sustainability. However, I report on the East Lothian Integration Joint Board's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

## **Risks of material misstatement**

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

## **Responsibilities of the Chief Finance Officer and East Lothian Integration Joint Board for the financial statements**

As explained more fully in the Statement of Responsibilities, the Chief Finance 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 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 Officer is responsible for assessing the East Lothian Integration Joint Board'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 body's operations.

East Lothian Integration Joint Board is responsible for overseeing the financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

My 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 my 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. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my 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 body;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the East Lothian Integration Joint Board;
- inquiring of the Chief Finance Officer concerning the East Lothian Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my 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 my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the East Lothian Integration Joint Board'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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## Reporting on other requirements

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

I have audited the parts of the Remuneration Report described as audited. In my 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 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.



My 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 my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I 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 my 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 I am required to report by exception**

I am required by the Accounts Commission to report to you if, in my 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
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

## Use of my 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, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

John Boyd FCPFA

Audit Scotland

8 Nelson Mandela Place

Glasgow

G2 1BT

## Financial Statements

### Comprehensive Income and Expenditure Statement

This statement shows the cost of providing services for the year according to accepted accounting practices. Where the impact on the General Fund is amended by statutory adjustments this is shown in the Movement in Reserves Statement.

Gross Expenditure 2024/25 £000's	Income 2023/24 £000's	Net Expenditure 2023/24 £000's		Gross Expenditure 2024/25 £000's	Income 2024/25 £000's	Net Expenditure 2024/25 £000's
160,470		160,470	Health Delegated	165,845		165,845
66,930		66,930	Social Care Delegated	71,869		71,869
<b>227,400</b>	<b>0</b>	<b>227,400</b>	<b>Cost Of Services</b>	<b>237,714</b>	<b>0</b>	<b>237,714</b>
	(221,621)	(221,621)	Taxation & non- specific grant Income		(234,837)	(234,837)
<b>227,400</b>	<b>(221,621)</b>	<b>5,779</b>	<b>(Surplus)/Deficit on Provision of Services</b>	<b>237,714</b>	<b>(234,837)</b>	<b>2,877</b>
<b>5,779</b>			<b>Total Comprehensive (Income) and Expenditure</b>	<b>2,877</b>		

### **Movement in Reserves Statement**

This Statement shows the movement in the year on the different reserves held by the East Lothian IJB.

#### **Movement in Reserves during 2023/24:**

Opening Balance as at 1/4/2023

Total Comprehensive Income or Expenditure in 2023/24

Surplus/(Deficit) on Provision of Services

**Closing Balance as at 31/3/2024**

#### **Movement in Reserves during 2024/25:**

Opening Balance as at 1/4/2024

Total Comprehensive Income or Expenditure in 2024/25

Surplus/(Deficit) on Provision of Services

**Closing Balance as at 31/3/2025**

<b>General Fund Balance £000s</b>	<b>Total Usable Reserves £000s</b>
(10,122)	(10,122)
5,779	5,779
<b>(4,343)</b>	<b>(4,343)</b>
(4,343)	(4,343)
2,877	2,877
<b>(1,466)</b>	<b>(1,466)</b>

### **Reserves**

The Integration Joint Board is permitted to set aside future amounts of reserves for future policy purposes. These reserves normally comprise funds that are set aside for specific purposes; and funds which are not earmarked for specific purposes but are set aside to deal with unexpected events or emergencies. They are created by appropriating amounts out of revenue balances. When expenditure to be funded from a reserve is incurred, it is charged to the appropriate service in that year and thus included in the Comprehensive Income and Expenditure Statement. Movements in reserves are reported in the Movement in Reserves Statement.

### **Useable Reserves**

East Lothian IJB had both a general reserve which can be used to mitigate financial consequences of risks and other events impacting on the IJB's resources and an earmarked reserve which contains funds earmarked for specific purposes. East Lothian IJB has an earmarked reserve which can be used to mitigate financial consequences of risks and other events impacting on the specific project budget.

### **Balance Sheet**

The Balance Sheet shows the value, as at 31 March 2025, of the assets and liabilities recognised by the Board. The net assets of the Board are matched by the reserves held.

<b>2023/24 Total £000's</b>		<b>2024/25 Total £000's</b>
	<b>Current Assets</b>	
4,343	Short Term Debtors	1,466
	<b>Current Liabilities</b>	
	Short Term Creditors	
<b>4,343</b>	<b>Total Assets less current Liabilities</b>	<b>1,466</b>
	<b>Capital and Reserves</b>	
4,343	General Fund	1,466
<b>4,343</b>	<b>Total Reserves</b>	<b>1,466</b>

The unaudited accounts were authorised for issue on 26<sup>th</sup> June 2025.

**Michael Porteous**  
Chief Finance Officer

## **Notes to the Financial Statements**

### **1. Significant Accounting Policies**

#### General Principles

The Financial Statements summarises the IJB's transactions for the 2024/25 financial year and its position at the year-end of 31 March 2025.

The IJB 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.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, 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 IJB will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

#### 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 IJB
- Income is recognised when the IJB 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.

It should be noted that the above principles are those applied by the partners (NHS Lothian and East Lothian Council). The IJB has funded these partners to deliver the delegated functions and these partners have charged the IJB as above.

#### Funding

The IJB is wholly funded through funding contributions from the statutory funding partners, East Lothian Council and NHS Lothian. Expenditure is incurred in the form of charges by the partners.

#### Cash and Cash Equivalents

The IJB does not operate a bank account or hold cash. Transactions are settled on behalf of the IJB by the funding partner. Consequently, the IJB 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 IJB's Balance Sheet. 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.

### Employee Benefits

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

The IJB has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report.

### 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 IJB'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 IJB's Balance Sheet but is disclosed in a note only if it is probable to arise and can be reliably measured.

The IJB has no provisions, contingent liabilities or contingent assets at 31 March 2025.

### Reserves

The IJB's only Useable Reserve is the General Fund. The balance of the General Fund as at 31 March shows the extent of resources which the IJB can use in later years to support service provision. As noted above, the IJB had reserves of £1,466,000 at 31 March 2025.

### Indemnity Insurance

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Lothian and East Lothian Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. The IJB holds separate indemnity insurance through its membership of the CNORIS scheme; the charge for this in 2024/25 was £3,000.

Unlike NHS Boards, the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB 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 IJB'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. Events After the Reporting Period

The Annual Accounts were authorised for issue by the IJB. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2025, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

## 3. Short Term Debtors

The IJB's short term debtors are broken down as follows:

	2023/24 £000's	2024/25 £000's
Funding due from NHS Lothian	4,205	1,348
Funding due from East Lothian Council	138	118
<b>Total</b>	<b>4,343</b>	<b>1,466</b>

Amounts owed by the East Lothian Council are stated on a net basis; that is the creditor balances relating to expenditure obligations incurred but not yet settled in cash terms are offset against the funds they are holding on behalf of the IJB.



#### 4. Reserves

The IJB's useable reserve is broken down as follows:

	2023/24 £000's	2024/25 £000's
Community Living Change Fund	45	0
Carers	93	118
Locally Committed Programmes	1,109	1,348
<b>Earmarked General Fund Reserves</b>	<b>1,247</b>	<b>1,466</b>
<b>Uncommitted General Fund Reserves</b>	<b>3,096</b>	<b>0</b>
<b>Total Usable Reserves</b>	<b>4,343</b>	<b>1,466</b>

#### 5. Taxation and Non-Specific Grant Income

2023/24 £000's		2024/25 £000's
63,809	Contributions from East Lothian Council	71,850
157,812	Contributions from NHS Lothian	162,987
<b>221,621</b>	<b>Total</b>	<b>234,837</b>

The contributions received by East Lothian IJB represent the funding provided by the Partners (East Lothian Council and NHS Lothian).

#### 6. Corporate Services

Included in the above costs are the following corporate services:

2023/24 £000's		2024/25 £000's
54	Staff (Chief Officer)	61
3	CNORIS	3
33	Audit Fee	34
<b>90</b>	<b>Total</b>	<b>98</b>

**Note** – the Audit fee above is in relation to the fee for the external audit for 2024/25. The appointed auditor did not provide any non-audit services during the year.

## 7. Related Party Transactions

As partners with the East Lothian Integration Joint Board both East Lothian Council and NHS Lothian are related parties and the material transactions with these bodies are disclosed in these accounts. While the IJB is not charged by its partners for the costs of its CFO, the IJB is charged by both partners for the costs of the Chief Officer.

There are elements of expenditure which are shown against NHS Lothian but where the resources are used by social care services delivered by East Lothian Council, being Resource Transfer and the Social Care fund. Resource Transfer relates to funds which have been agreed to be moved annually from health to support social care services and the social care fund is an investment in social care made through a Scottish Government allocation but which was actioned through the NHS. These funds total £10.9m.

<b>2023/24 Income £000's</b>		<b>2024/25 Income £000's</b>
157,812	NHS Lothian	162,987
63,809	East Lothian Council	71,850
<b>221,621</b>	<b>Total</b>	<b>234,837</b>

<b>2023/24 Expenditure £000's</b>		<b>2024/25 Expenditure £000's</b>
160,470	NHS Lothian	165,845
66,930	East Lothian Council	71,869
<b>227,400</b>	<b>Total</b>	<b>237,714</b>

<b>2023/24 Net Transactions £000's</b>		<b>2024/25 Net Transactions £000's</b>
(2,658)	NHS Lothian	(2,857)
(3,121)	East Lothian Council	(20)
<b>(5,779)</b>	<b>Total</b>	<b>(2,877)</b>

<b>2023/24 Debtors £000's</b>		<b>2024/25 Debtors £000's</b>
4,205	NHS Lothian	1,348
138	East Lothian Council	118
<b>4,343</b>	<b>Total</b>	<b>1,466</b>

## **8. VAT**

The IJB is not a taxable entity and does not charge or recover VAT on its functions. The VAT treatment of expenditure and income within the accounts depends upon which of the partners is providing the services as these bodies are treated differently for VAT purposes.



# East Lothian Integration Joint Board

2024/25 Annual Audit Report - Draft



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# Contents

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Key messages	3
Introduction	4
Audit scope and responsibilities	5
Audit of the annual accounts	7
Wider scope and Best Value audit	11
Appendix 1	21
Appendix 2	25

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# Key messages

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## Audit of the annual accounts

- 1 The annual accounts contain an unqualified audit opinion providing reasonable assurance that they are free from material misstatement.
- 2 There were no significant findings or key audit matters to report.

## Wider scope and Best Value audit

- 3 The East Lothian Integration Joint Board (the IJB) has effective and appropriate arrangements in place for Financial Management; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.
  - 4 A five year medium term financial plan has been developed including recovery actions for 2025/26. The IJB should work with its strategic partners to develop a strategic and operational plan to deliver health and social care services in a financially sustainable way. This should incorporate scenario plans around service levels, financial assumptions and funding levels.
  - 5 Financial sustainability remains a significant risk to the IJB's strategic objectives and the IJB faces challenging decisions to support the delivery of services within the financial resources available.
  - 6 East Lothian Integration Joint Board has effective and appropriate arrangements in place for securing Best Value.
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# Introduction

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## Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of East Lothian Integration Joint Board (the IJB) annual accounts and the wider scope areas specified in the Code of Audit Practice (2021).
2. The Annual Audit Report is addressed to East Lothian Integration Joint Board, hereafter referred to as 'the body' and the Controller of Audit, and will be published on Audit Scotland's website in due course.

## Appointed auditor and independence

3. John Boyd, of Audit Scotland, has been appointed as external auditor of the body for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, John Boyd as engagement lead and the audit team are independent of the body in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from the body, including no provision of non-audit services.

## Acknowledgements

4. We would like to thank the body and its staff, particularly those involved in preparation of the annual accounts, for their cooperation and assistance during the audit. We look forward to working together constructively over the remainder of the five-year audit appointment.



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# Audit scope and responsibilities

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## Scope of the audit

**5.** The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An opinion on statutory other information published with the financial statements in the annual accounts, namely the Management Commentary and Annual Governance Statement.
- An opinion on the audited part of the Remuneration Report.
- Conclusions on the body's arrangements in relation to the wider scope areas: Financial Management; Financial Sustainability; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.
- Reporting on the body's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

## Responsibilities and reporting

**6.** The Code of Audit Practice sets out the respective responsibilities of the body and the auditor. A summary of the key responsibilities is outlined below.

### Auditor's responsibilities

**7.** The responsibilities of auditors in the public sector are established in the Local Government (Scotland) Act 1973. These include providing an independent opinion on the financial statements and other information reported within the annual accounts, and concluding on the body's arrangements in place for the wider scope areas and Best Value.

**8.** The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may not be all that exist. Communicating these does not absolve the body from its responsibilities outlined below.

**9.** The Annual Audit Report includes an agreed action plan at [Appendix 1](#) setting out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

### **The body's responsibilities**

**10.** The body has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of annual accounts, comprising financial statements for the body that gives a true and fair view and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

### **National performance audit reporting**

**11.** The Auditor General for Scotland and the Accounts Commission regularly publish performance audit reports. These cover a range of matters, many of which may be of interest to the body and its Audit and Risk Committee. Details of national and performance audit reports published over the last year can be seen in [Appendix 2](#).

# Audit of the annual accounts

## Main judgements

The annual accounts contain an unqualified audit opinion providing reasonable assurance that they are free from material misstatement.

There were no significant findings or key audit matters to report.

## Audit opinions on the annual accounts

**12.** The body's annual accounts were approved by the board on 25 September 2025 and certified by the appointed auditor on 25 September 2025. The Independent Auditor's Report is included in the body's annual accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



## Audit timetable

**13.** The unaudited annual accounts were received on 30 June 2025 in accordance with the agreed audit timetable.

## Audit Fee

**14.** The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £34 thousand. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

## Materiality

**15.** The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual accounts.

**16.** Broadly, the concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual accounts. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

**17.** Materiality levels for the audit of the body were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual accounts. Materiality levels were updated and these can be seen in [Exhibit 1](#)].

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## Exhibit 1

### 2024/25 Materiality levels for the body

Materiality	The body
<b>Materiality</b> – set at 2% of gross expenditure	£4.754 million
<b>Performance materiality</b> – set at 75% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£3.565 million
<b>Reporting threshold</b> – set at 5% of materiality.	£0.237 million

Source: Audit Scotland

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## Significant findings and key audit matters

**18.** ISA (UK) 260 requires auditors to communicate significant findings from the audit to those charged with governance, which for the body is the Performance, Finance & Audit Committee.

**19.** The Code of Audit Practice also requires public sector auditors to communicate key audit matters. These are the matters that, in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

**20.** In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

**21.** There are no significant findings or key audit matters to report.

## Qualitative aspects of accounting practices

**22.** ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of the body's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

### Accounting policies

**23.** The appropriateness of accounting policies adopted by the body was assessed as part of the audit. These were considered to be appropriate to the circumstances of the body, and there were no significant departures from the accounting policies set out in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

### Accounting estimates

**24.** No significant accounting estimates were identified as having been employed by management in preparing the financial statements.

### Disclosures in the financial statements

**25.** The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate, with additional levels of detail provided for disclosures around areas of greater sensitivity, such as related party transactions.

## Significant matters discussed with management

**26.** All significant matters identified during the audit and discussed with the body's management have been reported in the Annual Audit Report.

### Audit adjustments

**27.** No audit adjustments were required to the financial statements greater than the reporting threshold of £0.237 million.

## Significant risks of material misstatement identified in the Annual Audit Plan

**28.** Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 2, \(page 10\)](#).

## Exhibit 2

### Significant risk of material misstatement in the financial statements

Risk of material misstatement	Planned audit response	Outcome of audit work
<p><b>Fraud caused by management override of controls</b></p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Agree balances and transactions to East Lothian Council and NHS Lothian financial reports/ledger/correspondence.</li> <li>• Assurances will be obtained from the auditors of East Lothian Council and NHS Lothian over the completeness, accuracy and allocation of income and expenditure.</li> <li>• Review of significant adjustments at year end where we consider there to be greatest risk of material misstatement through management override of controls.</li> <li>• Review of financial monitoring reports during the year.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.</li> </ul>	<p>From carrying out the planned audit procedures, we have not identified any indication of material misstatement in the financial statements through fraud or error caused by management override of controls.</p>

Source: Audit Scotland

## Prior year recommendations

**29.** The body has made some progress in implementing the agreed prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with the body and are outlined in [Appendix 1](#).

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# Wider scope and Best Value audit

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## Conclusion

The IJB has effective and appropriate arrangements in place for Financial Management; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.

A five year medium term financial plan has been developed including recovery actions for 2025/26. The IJB should work with its strategic partners to develop a strategic financial and operational plan to deliver health and social care services in a financially sustainable way. This should incorporate scenario plans around service levels, financial assumptions and funding levels.

Financial sustainability is a significant risk to the IJB's strategic objectives and the IJB faces challenging decisions to support the delivery of services within the financial resources available.

The body has effective and appropriate arrangements in place for securing Best Value.

## Audit approach to wider scope and Best Value

### Wider scope

**30.** As reported in the Annual Audit Plan, the wider scope audit areas are:

- Financial Management.
- Financial Sustainability.
- Vision, Leadership and Governance.
- Use of Resources to Improve Outcomes.

**31.** Audit work is performed on these four areas and a conclusion on the effectiveness and appropriateness of arrangements the body has in place for each of these is reported in this chapter.

## **Best Value**

**32.** The duty on auditors to consider the arrangements in place to secure Best Value applies to the body as it falls within section 106 of the Local Government (Scotland) Act 1973.

**33.** Consideration of the arrangements the body has in place to secure Best Value has been carried out alongside the wider scope audit.

## **Significant wider scope and Best Value risks**

**34.** Audit work has been performed in response to the significant wider scope and Best Value risks identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 3](#).



## Exhibit 3

### Significant wider scope and Best Value risks

Significant risk	Planned audit response	Outcome of audit work
<p><b>Financial sustainability</b></p> <p>The 2024/25 Q3 financial position showed a projected overspend for the year of around £3.5m with some savings planned for 2024/25 expected to be delivered in 2025/26.</p> <p>The latest Financial Plan 2024/25 -2028/29 showed the IJB facing significant and increasing overspends against forecast budgets for the current year onwards. The IJB continues to be faced with significant financial challenges, and with having to make difficult decisions for the foreseeable future</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Review financial plans developed and assess the appropriateness of the financial plans and any assumptions made.</li> <li>• Assess if financial plans developed are aligned to East Lothian IJB's strategic priorities.</li> <li>• Review financial monitoring reports to assess the financial position, including progress of partner bodies in achieving planned savings.</li> <li>• Review controls in place and updates to financial plans to assess financial sustainability.</li> </ul>	<p>Audit work performed found:</p> <ul style="list-style-type: none"> <li>• The body has developed medium term financial plans which are appropriate to its circumstances.</li> <li>• The cost and demand pressure assumptions made in the financial plans are reasonable.</li> <li>• The financial plans developed are aligned to the body's Strategic Commissioning Plan and priorities.</li> </ul> <p><b>Conclusion:</b> The body has made appropriate arrangements to develop and implement medium term financial plans which are linked to its Strategic Commissioning Plan and priorities. However, a more strategic approach to financial and operational planning is required to deliver health and social care services in a financially sustainable way.</p>

Source: Audit Scotland

## Conclusions on wider scope audit

### Financial Management

**35.** The audit work performed on the arrangements the body has in place for securing sound financial management found that these were effective and appropriate. This judgement is evidenced by the body:

- having clear and up-to-date policies and procedures, for example, financial regulations and scheme of delegation, in place that ensure effective financial management.

- having suitably qualified and experienced staff leading the finance function, which has sufficient skills, capacity, and capability to effectively fulfil its role.
- having effective arrangements in place for the scrutiny of arrangements that support sound financial management, and effective scrutiny and challenge provided by the Audit & Risk Committee.

**36.** The IJB does not directly incur expenditure or employ staff, other than the Chief Officer and Chief Financial Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records.

**37.** The IJB accepted the 2024/25 budget offers from both partner bodies in March 2024. For NHS Lothian the indicative budget offer was £113.604 million, pending conclusion of their financial planning process, and for East Lothian Council the budget offer was for £74.977 million. A projected funding gap of £10.8 million was closed through identification of savings proposals in order to set a balance budget for 2024/25. During 2024/25 the financial plan was regularly updated to reflect changes to planned expenditure and to update funding received.

**38.** The IJB had in year overspends against budget on both its health and social care delegated functions resulting in additional funding of £0.794 million being received from NHS Lothian and £2.803 million from East Lothian Council. These were primarily through demand led pressures on costs.

**39.** Prior to the 2023/24 financial year, the IJB had a target of maintaining levels of reserves equivalent to at least 2% of turnover. However, the net deficit incurred by the IJB for 2023/24 led to reserves falling below this level (£4.343m at 31 March 2024, 1.95% of turnover). The 2024/25 year-end deficit on provision of services of £2.877 million has had the effect of reducing the general fund reserves from £4.343 million to £1.466 million.

**40.** The proposal to utilise unearmarked reserves to support the projected 2024/25 overspend in the IJB's health budget was approved by a majority vote of the IJB at its meeting held 24 October 2024. We note that an assurance review of this decision was carried out by Internal Audit, which concluded that this was a competent decision of the Board and that, based on the resulting financial position of the IJB, a review of the reserves policy is required and will be taken forward by the Chief Finance Officer during 2025/26.

**41.** The Board are presented with finance and budget monitoring reports on a quarterly basis, with additional reporting produced when required (for example when the financial plans are updated).

**42.** Financial performance reporting is sufficient. Specific cost overspends are disclosed on an exception basis if significant. While the financial

performance reports are high-level in nature, they contain sufficient information for the Board to make informed decisions once supplemented with the additional verbal context provided by the CFO in presenting the reports. From our review of IJB minutes, we note that this has continued in the current year.

**43.** We have also noted from our review of IJB minutes that the finance reports have been presented to the Board on a timely basis by the respective CFOs throughout the year and have been subject to adequate scrutiny and challenge by the IJB members.

**44.** Financial reporting information is adequate but going forward, and as financial challenges increase, the Board would benefit from having more detailed analysis of expenditure and savings information. The IJB should consider including more underlying detail in its financial reporting perhaps by using appendices to provide the detail behind the headline figures and highlights currently provided.

**45.** The East Lothian IJB does not have its own financial systems and instead relies on information from partner bodies' financial systems. All financial transactions are therefore processed under the partner bodies' internal controls.

**46.** As part of our audit approach, we sought assurances from the external auditors of NHS Lothian and East Lothian Council. Neither the health board nor council auditor reported any significant weaknesses that could result in a material misstatement in the accounts of the IJB.

**47.** The Interim Chief Finance Officer (CFO) arrangement in place from end of September 2023 continued during 2024/25 until December 2024, when a new CFO took on the role on an interim basis until 3 March 2025, from when they were appointed as CFO on a permanent basis. The new CFO retains an operational role in NHS Lothian's finance department and only 50 % of their time is considered to be spent on ELIJB duties. Given the size and nature of ELIJB, the arrangement is considered satisfactory in relation to the financial management/S 95 Officer role for the IJB.

### **Internal audit assurance**

**48.** Internal audit provides the IJB with independent assurance on risk management, internal control and corporate governance processes. East Lothian IJB's internal audit function is provided through a joint approach utilising the internal audit functions of NHS Lothian and East Lothian Council.

**49.** The Annual Internal Audit Opinion and Report 2024/25 was submitted to the Audit and Risk Committee on 3 June 2025. The internal audit opinion was that reasonable assurance can be placed on the overall adequacy and effectiveness of the IJB's framework of governance, risk management and control for the year to 31 March 2025.

**50.** In the public sector there are specific fraud risks, including those relating to payments and other claims made by individuals and organisations. Public sector bodies are responsible for implementing effective systems of internal control, including internal audit, which safeguard public assets and prevent and detect fraud, error and irregularities, bribery, and corruption

**51.** The IJB has appropriate arrangements in place to prevent and detect fraud or other irregularities. We are not aware of any specific issues we require to bring to your attention.

## **Financial Sustainability**

**52.** The audit work performed on the arrangements the body has in place for securing financial sustainability found that these were effective and appropriate. This judgement is evidenced by the body:

- making appropriate arrangement to develop medium term financial plans and linking these to its Strategic Commissioning Plan and priorities.
- having effective arrangements in place for identifying risks to financial sustainability over the medium term, and understanding medium term demand pressures that could impact on available resources.
- having savings plans in place to manage forecast budget deficits, and a reserves strategy in place to manage the use of reserves if the required level of savings cannot be met.

**53.** East Lothian IJB maintains rolling five-year medium-term financial plans to forecast future financial performance and levels of reserves. These plans are kept under regular review to reflect changes to budgets and projected levels of expenditure. The previous iteration of the 5 year FP was approved by the IJB in April 2024. The five-year plan covering the period 2025/26 to 2029/30 was presented to the Board in March 2025, when they were asked to note the scale of the projected financial challenges, which was for forecast cumulative funding gaps of £30.283m (£13.689m for Health and £16.594m for Council). An updated five year financial plan is expected to be produced in December 2025.

**54.** The IJB faces significant short and medium-term challenges to its financial sustainability, with future net deficits expected to exceed the current reserves balance;

**55.** During the current year, we have observed that the IJB continued to identify recovery actions to meet short term funding gaps but there is still a lack of a longer-term strategy (i.e. beyond five years) to ensure the IJB's financial sustainability in the longer term.

**56.** We reported in our 2023/24 AAR in relation to financial sustainability that the IJB's commissioned services and delivery mechanisms need to be transformed in order to be sustainable in the long term and the IJB's long-term strategy needs to be further developed in order to address this.

**57.** As a result of these issues, the following recommendation has been made, with further details outlined in [Appendix 1](#).

## Recommendation 1

### Financial Sustainability

The IJB should work with its strategic partners to develop a strategic financial and operational plan to deliver health and social care services in a financially sustainable way. This should incorporate scenario plans around service levels, financial assumptions and funding levels .

## Vision, Leadership and Governance

**58.** The audit work performed on the arrangements the body has in place around its Vision, Leadership and Governance found that these were effective and appropriate. This judgement is evidenced by the body:

- having a Strategic Commissioning Plan in place, supported by Operational Plans, that clearly set out its vision, strategy, and priorities and reflect the pace and depth of improvement required to realise these in a sustainable manner.
- involving service users, delivery partners, and other stakeholders in the development of its vision, strategy, and priorities to ensure these align to their needs.
- having clear financial reporting in place, both internally and externally, and effective scrutiny and challenge provided by the Audit & Risk Committee.
- having effective governance arrangements in place in general, as reflected in the Annual Governance Statement included in the accounts.

**59.** The IJB continues to have well established governance arrangements, with the Board being supported by the work and oversight of the Audit and Risk Committee. We consider the governance structures in place at the IJB are consistent with those that we would expect of a body of this type.

**60.** We have reviewed the minutes, and attended meetings, of the Board and the Audit and Risk Committee during the year. From our review, we have found that the meetings are conducted in a professional manner with an appropriate degree of scrutiny and challenge by members.

**61.** We consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

**62.** The IJB's Vision is set out in its Strategic Plan, which also outlines the IJB's Values, Strategic Objectives and Delivery Priorities. The current Plan was approved by the Board in 2022 and covers the years from 2022 to 2025.

**63.** Development of the IJB Strategic Plan 2025-2030 is in progress. Stakeholder engagement on the strategic plan draft has been underway since late 2024 through the Strategic Planning Group and other relevant sources. During August, September and October 2025, this engagement has been extended to the East Lothian community to gather the required opinions on whether the IJB has understood community needs and priorities for health and social care.

**64.** The currently proposed Strategic Objectives are:

- Transform or significantly change services to meet the needs of the population with resources available
- Prioritise prevention, early intervention and self-management measures
- Reduce health inequalities

**65.** It is expected that the final draft of the updated Strategic Plan will be presented to the Board for approval in December for publication January 2026.

## **Use of Resources to Improve Outcomes**

**66.** The audit work performed on the arrangements the body has in place around its Use of Resources to Improve Outcomes found that these met minimum statutory requirements but should be developed further to include performance targets and identify mitigating actions where necessary.

**67.** Management commentaries included in the annual accounts should provide information on a body, its main objectives and the principal risks faced. It should provide a fair, balanced and understandable analysis of a body's performance as well as helping stakeholders understand the financial statements.

**68.** The management commentary in the annual accounts provides a summary of the main service achievements during the year, and includes information on performance against the IJB's strategic objectives and outcomes. For each strategic objective there are details of activities which supported delivery of the particular objective during 2024/25 but no commentary on whether performance was good or bad. There remains a lack of specific targets and performance against such targets. The IJB's internal and external reporting on performance could be improved by setting performance targets.



**69.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB to produce an annual performance report covering areas such as assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, and the inspection of services. The Annual Performance Report for 2024/25 is currently being prepared for publication

**70.** As noted in our 2023/24 Annual Audit Report, the IJB's Annual Performance Report for 2023/24 was presented to the Board in June 2024 and published on the IJB's website in September 2024. It contained information on the IJB's performance against the Scottish Government's National Integration Indicators which confirmed that the IJB continued to perform significantly better than the national average. It also covered the six Ministerial Steering Group performance measures reporting an improvement in most measures where up to date data was available.

**71.** The IJB has adequate arrangements in place for measuring and reporting performance, but these arrangements should incorporate performance targets to demonstrate improvement in performance or alert management to declining performance.

## Conclusions on Best Value

**72.** Integration Joint Boards 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.

**73.** The IJB's statutory equalities reporting, financial reporting and performance reporting arrangements demonstrate key aspects set out in the statutory Best Value guidance. In our 2022/23 Annual Audit Report, we recommended that the IJB should consider formal self-assessment against Best Value guidance to demonstrate how it complies with its statutory Best Value duties.

**74.** A paper was presented to the Audit & Risk Committee in June 2024 where it was recommended and agreed that a formal Best Value framework be adopted.

**75.** At a meeting of the IJB held 19 December 2024, and supported by the Chief Internal Auditor, a Best Value Annual Compliance Review was carried out. It considered the IJBs actions and delivery of the duties of best value against the seven broad themes per the 2020 SG Guidance, informed by Audit Scotland guidance on how an IJB might deliver best value as a non-operational body which delivers no direct services.

**76.** A Best Value Compliance Statement 2023/24 was agreed, addressing each of the seven best value themes as they applied to the IJB, providing assurance to the IJB that its duty of Best Value is being met.

**77.** The IJB noted that this review should properly be undertaken prior to preparation of the annual accounts in June of each year, and become integral to the Annual Governance Statement within the Annual Accounts. It was agreed, therefore, that the next such review would be presented at its June 2025 meeting, however, that review has not yet taken place. A further such review should be carried out prior to the end of 2025/26 for reporting in the Annual Governance Statement 2025/26.



# Appendix 1

## Action plan 2024/25

### 2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p><b>1. Financial Sustainability</b></p> <p>The IJB has annual financial plans and medium term financial forecasts. The forecasts do not contain assumptions around projected funding levels, budget gaps or plans in place to address these. A longer term financial strategy is needed to identify and plan for future funding and expenditure pressures.</p> <p><b>Risk:</b> Given the scale of the financial pressures faced, it will require a more strategic approach to address these. There is a risk that without such a longer term approach to financial planning, the nature and extent of some future risks to financial sustainability may not be identified.</p>	<p>The IJB should work with its strategic partners to develop a strategic financial and operational plan to deliver health and social care services in a financially sustainable way. This should incorporate scenario plans around service levels, financial assumptions and funding levels.</p>	<p><b>Accepted</b></p> <p>The IJB will develop a longer term financial planning process that seeks to address the projected financial challenges and incorporates transparent and collaborative working with our partner bodies.</p> <p><b>Responsible officer</b></p> <p>Chief Finance Officer</p> <p><b>Agreed date</b></p> <p>By 31 March 2026</p>

## Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p><b>b/f 1. Financial Sustainability [2023/24 AAR]</b></p> <p>The IJB's five-year financial plan includes projected net deficits which exceed the IJB's current reserves.</p> <p>Risk – the IJB does not have sufficient reserves to fund its projected future net expenditure.</p>	<p>The IJB should complete its work in identifying medium-term and long-term savings and efficiencies in order to achieve a financially sustainable position. This will include introducing transformational change to allow the IJB to deliver health and social care services in a sustainable way.</p>	<p>This recommendation has been <b>superseded</b> by the above Financial Sustainability recommendation from the 2024/25 Annual Audit Report.</p>
<p><b>b/f 2 Financial Sustainability [2022/23 AAR]</b></p> <p>The IJB's medium term financial plan identifies a funding gap of £13.964m before savings measures. Identified savings are not enough to close the gap. Service transformation will be needed to ensure services remain within the available resource constraints.</p> <p>Risk – the IJB's strategic plans are not financially sustainable.</p>	<p>The IJB should identify savings measures to address the funding gap over the 5-year period of its medium-term financial plan. The IJB should engage with its partners to identify financially sustainable service delivery options.</p>	<p>This recommendation has been <b>superseded</b> by the above Financial Sustainability recommendations from the 2024/25 and 2023/24 Annual Audit Reports.</p>

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p><b>b/f 3 Strategic Financial Planning [2022/23 AAR]</b></p> <p>The IJB's medium term financial plan covers a 5-year period and supports the IJB's strategic aims. Robust scenario planning could assist IJB members with strategic decision making in the context of increasing financial pressures and uncertainty over future funding.</p> <p>Risk – the IJB's strategic vision and decision making is not fully supported by a sustainable financial plan.</p>	<p>The IJB should develop robust scenario planning to support members' strategic decision making in the context of increasing uncertainty over future funding and increasing financial pressures.</p>	<p><b>Work in Progress</b></p> <p>This will be progressed as part of the ongoing development of the IJB's financial planning process.</p>
<p><b>b/f 4 Performance reporting [2022/23 AAR]</b></p> <p>The IJB's performance reporting is unclear on whether performance is in line with expectations. It contains few targets and is not explicit on whether targeted improvement actions are planned for areas of concern.</p> <p>Risk – the IJB does not manage its performance effectively</p>	<p>The IJB should expand its performance reporting to report whether performance is in line with targets and to report on mitigating actions planned in areas where performance is not in line with expectations.</p>	<p><b>Work in Progress</b></p> <p>Performance reporting still requires to incorporate performance targets and processes for mitigating actions to be identified and progress reported.</p>

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p><b>b/f 5 Compliance with Best Value statutory duties [2022/23 AAR]</b></p> <p>The IJB does not have arrangements in place to demonstrate how it delivers Best Value. It has key elements such as financial and performance reporting in place but does not report an overall assessment of its delivery of Best Value.</p>	<p>The IJB should consider formal self-assessment against the Best Value guidance to demonstrate how it complies with its statutory Best Value duties.</p>	<p><b>Work in Progress</b></p> <p>A self-assessment review was carried out December 2024 which provided assurance to the IJB that its duty of Best Value was being met.</p> <p>A further such review should be carried out prior to the end of 2025/26 for reporting in the Annual Governance Statement 2025/26.</p>

# Appendix 2

## Supporting national and performance audit reports

Report name	Date published
<a href="#">Local government budgets 2024/25</a>	15 May 2024
<a href="#">Integration Joint Boards: Finance and performance 2024</a>	25 July 2024
<a href="#">Transformation in councils</a>	1 October 2024
<a href="#">Alcohol and drug services</a>	31 October 2024
<a href="#">Fiscal sustainability and reform in Scotland</a>	21 November 2024
<a href="#">Public service reform in Scotland: how do we turn rhetoric into reality?</a>	26 November 2024
<a href="#">NHS in Scotland 2024: Finance and performance</a>	3 December 2024
<a href="#">Auditing climate change</a>	7 January 2025
<a href="#">Local government in Scotland: Financial bulletin 2023/24</a>	28 January 2025
<a href="#">Transparency, transformation and the sustainability of council services</a>	28 January 2025
<a href="#">Sustainable transport</a>	30 January 2025
<a href="#">Integration Joint Boards: Finance bulletin 2023/24</a>	6 March 2025
<a href="#">Integration Joint Boards finances continue to be precarious</a>	6 March 2025
<a href="#">General practise: Progress since the 2018 General Medical Services contract</a>	27 March 2025

# East Lothian Integration Joint Board

2024/25 Annual Audit Report - Draft - Draft



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