REPORT TO:	East Lothian IJB Audit & Risk Committee
MEETING DATE:	2 December 2025
BY:	Chief Finance Officer
SUBJECT:	2025/26 Risk Register Review

1 PURPOSE

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

2 RECOMMENDATIONS

2.1 The IJB is asked to:

i. Note the updates to the risk register since the last meeting.

ii. Consider if any further risks should be added to the register.

3 BACKGROUND

3.1 The Risk Register is a key part of the governance processes underpinning the work of the IJB. It records risks that impact on the business of the IJB and the controls in place to manage and mitigate the impact of each risk.

3.2 The risk register was reviewed and reported on to this committee in September 2025. The register reported 6 risks, with 2 set at Very High, 2 set at High and 2 with a Medium risk rating. Updates on these risks are provided below.

Very High risk rating

3.3 Risk 3924 Financial resources may be insufficient to sustain the Strategic Plan – The Q2 Finance Report to the IJB highlighted the significant increase in the adverse year to date and forecast financial position. The updated Medium Term FP continued to project a significant overspend for 2026/27. It is recommended this risk remains Very High.

3.4 Risk 3925 Operational resources may be insufficient to deliver the Strategic Plan – work continues to finalise a plan for the decant of Tynebank which can be shared with service users and implemented from April 2026. Multiple locations are required to support the decant. The drivers of this risk remain unchanged, and services are operating under pressure.

High Risk rating

3.5 Risk 4018 Impact of Partner's Decisions – IJB officers meet regularly with Partner senior management and financial and operational issues and plans are discussed to ensure clarity and openness. No change to this risk.

3.6 Risk 5220 Demographic pressures – the rapid growth in the East Lothian population continues. A new Care at Home Strategy was presented to the IJB in September 2025 with agreement by the Strategic Planning Group that an Implementation Plan will the developed, led by General Managers.

Medium Risk rating

3.7 Risk 5279 Impact of Legislation

- eNIC – the IJB is working with Scotland Excel and monitoring supplier positions to identify potential pressures.
- National Care Service – Scottish Government have indicated they intend to change the membership of the IJB to include representatives with lived experience. IJB is monitoring the situation and awaiting confirmation of how and when this will come into effect.
- Immigration – working with Partners to identify and address the impact of immigration policy on the workforce. No evidence of adverse impact at this point in time.

3.8 Risk 5486 Accurate financial forecasting – the finance functions of both partners continue to refine and improve their monitoring and reporting processes to ensure the IJB receives accurate timely financial information.

4 ENGAGEMENT

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

5 POLICY IMPLICATIONS

5.1 There are no policy implications in this report.

6 INTEGRATED IMPACT ASSESSMENT

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

7 DIRECTIONS

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

8 RESOURCE IMPLICATIONS

8.1 Financial – None

8.2 Personnel – None

8.3 Other – None

9 BACKGROUND PAPERS

9.1 None

Appendix: Extract of Risk Register – TO FOLLOW

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DATE	December 2025