

## Financial Risks not included in In-Year Position or Financial Plan

Identified	Active/ Transferred / Closed	Area affected	Risk Identified but not quantified
Q2	Active	Pays	Any impact identified through the review and implementation of Band 2–3 Healthcare Support Worker grievance
Q2	Active	Pays	Any impact identified through the review and implementation of the nursing workforce tools.
Q2	Active	Non-Pays	Price impact of wholesale gas which will be seen in future years
Q2	Active	Non-Pays	Volume impact on utility prices if worsening weather conditions during the winter
Q2	Active	Pays Non-Pays	Impact of taking on further 2c practice – Southern Machars
Q2	Active	Non-Pays	Any change in costing methodology applied by Scottish Government for O365 as a result of the ongoing discussions nationally
Q2	Active	Non-Pays	Any drug rebates due from Glasgow and Lothian for NHS D&G patients which has not yet been made available
Q1	Closed (split out to separate risks in Q2)	Pays	A number of significant workforce related claims emerging
Q1	Active	Non-Pays	Ongoing challenge in identifying the anticipated costs for the contribution to the Clinical Negligence scheme
Q1	Active	Non-Pays	An increase in the number of legal claims being presented which are difficult to quantify in advance, this in turn brings additional legal advisor costs through the Central Legal Office which are not quantifiable.
Q1	Active	Pays	Increasing funding from Scottish Government is being received on a non-recurring basis and pressure to ensure recruitment to posts to deliver on the various programmes and initiatives means that there is increased recurring financial gap
Q1	Active	Non-Pays	Review of prescribing savings and tariff reductions is outstanding

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Q1	Active	Pays	Whilst savings associated with medical locum costs have been factored into the forecast outturn position, there remains a significant ongoing financial risk associated with maintaining safe levels of medical staffing particularly in DGRI and GCH. This reflects the fact that no additional locum pressures was recognised in the original 2021/22 Financial Plan.
Q1	Active	Pays Non-Pays	Any additional activity or acuity pressures associated with traditional winter which can't be managed within the envelope of funding provided.
Q1	Active	Pays Non-Pays	There is work on going to assess the potential impact of respiratory winter pressures specifically in relation to Paediatrics which has been identified nationally, the surge planning work has commenced locally in response to this however at this early stage the financial risk remains unquantifiable.
Q1	Active	Non-Pays	Activity charges from other providers remains difficult to forecast, although an increase has been built in to existing forecasts, most recent indications suggest that this may not be sufficient if the trend continues.
Q1	Active	Pays Non -Pays	Capacity is increasing within the Care at Home market, which is increasing costs, however, there remain significant levels of unmet need which when met will further increase costs.
Q1	Active	Non-Pays	There continues to be increasing price pressures due to shortfall in capacity and the rurality of Care at Home provision.
Q1	Active	Pays	Staffing vacancies and care home beds are offsetting some of the cost pressures, however, when these vacancies are filled costs will increase.