



Dumfries and Galloway  
Integration Joint Board

26<sup>th</sup> April 2023

This Report relates to  
Item 8 on the Agenda

# Audit Scotland Report Integration Joint Boards: Financial Analysis 2021 / 22

*Paper presented by Katy Kerr*

*For Discussion*

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<b>List of Background Papers:</b>	Not required
<b>Appendices:</b>	<b>Appendix 1</b> – Audit Scotland Report: Integration Joint Boards: Financial Analysis 2021/22

<b>Direction Required to Council, Health Board or Both</b>	<b>Direction to:</b>	
	1. No Direction Required	X
	2. Dumfries and Galloway Council	
	3. NHS Dumfries and Galloway	
	4. Dumfries and Galloway Council and NHS Dumfries and Galloway	

<p><b>1.</b></p> <p>1.1</p>	<p><b>Introduction</b></p> <p>This report provides IJB members with a copy of the Audit Scotland Report, Integration Joint Boards: Financial Analysis 2021/22 which was published in April 2023.</p>
<p><b>2.</b></p> <p>2.1</p>	<p><b>Recommendations</b></p> <p><b>The Integration Joint Board is asked to:</b></p> <ul style="list-style-type: none"> <li>• <b>Discuss and note the contents of this report.</b></li> </ul>
<p><b>3.</b></p> <p>3.1</p> <p>3.2</p> <p>3.3</p> <p>3.4</p> <p>3.5</p>	<p><b>Background and Main Report</b></p> <p>Audit Scotland publishes a range of reports on public sector matters and we are required to review the Audit Scotland website (<a href="http://www.audit-scotland.gov.uk/report/search/">http://www.audit-scotland.gov.uk/report/search/</a>) to ensure that all relevant reports have been identified and disseminated appropriately throughout the organisation for consideration and any actions implemented.</p> <p>The attached report was published on 6 April 2023 and relates to Integration Joint Boards for 2021/22. It sets out the financial context within Scotland across Health and Social Care and the relative position of individual IJB's. It must be noted that not all IJB's operate in the same way and have varying services delegated to them and there are different models which impact on comparability across organisations.</p> <p>This report is being presented to the IJB for awareness and information and for background context in the face of the current financial pressures.</p> <p>The report sets out a range of issues including the increasing financial and service pressures, the level of increase in IJB reserves, a recognition there are future funding gaps and acknowledgement that the pandemic has impacted on savings delivery for most IJB's.</p> <p>Whilst this report identifies the position for 2021/22, it has recognised that the position has significantly worsened as we move into 2022/23 given the increasing inflationary pressures experience across all sectors and all areas of business.</p>
<p><b>4.</b></p> <p>4.1</p>	<p><b>Conclusions</b></p> <p>This report provides a contextual update on the extent of financial pressures experience across all Integration Joint Boards for 2021/22.</p>
<p><b>5.</b></p> <p>5.1.</p>	<p><b>Resource Implications</b></p> <p>This report provides useful context on the overall financial performance of Health and Social Care within Scotland and sets out the significant financial challenges which are being presented.</p>
<p><b>6.</b></p> <p>6.1.</p>	<p><b>Impact on Integration Joint Board Outcomes, Priorities and Policy</b></p> <p>This report provides a level of context for the IJB's budget report and describes the historic financial position for all IJB's In Scotland. It outlines the financial pressures on health and care services and the recognition that significant savings measures</p>

are required to address the financial challenges.

**7. Legal and Risk Implications**

7.1. This report sets out the range of financial risk being experienced across Health and Social Care services across Scotland and links with the level of financial risk identified within the IJB's budget paper.

**8. Consultation**

8.1. The Audit Scotland report has been shared with all IJB members and Health and Social Care Leadership Team.

**9. Equality and Human Rights Impact Assessment**

9.1. As this report does not propose a change in policy/strategy/plan/project, it is not necessary to complete an impact assessment. Individual savings schemes and difficult decisions will be impact assessed.

**10. Glossary**

10.1 All acronyms must be set out in full the first time they appear in a paper with the acronym following in brackets.

IJB	Integration Joint Board
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## Dumfries and Galloway Integration Joint Board



### **DIRECTION - TBC**

**(ISSUED UNDER SECTIONS 26-28 OF THE PUBLIC BODIES (JOINT WORKING) (SCOTLAND) ACT 2014)**

1.	Title of Direction and Reference Number	
2.	Date Direction Issued by Integration Joint Board	
3.	Date from which Direction takes effect	
4.	Direction to	
5.	Does this direction supersede, amend or cancel a previous Direction? If yes, include the reference number(s)	
6.	Functions covered by Direction	
7.	Full text of Direction	
8.	Budget allocated by Integration Joint Board to carry out Direction	
9.	Desired Outcomes	
10.	Performance Monitoring Arrangements	
11.	Date Direction will be Reviewed	