



Integration Joint Board  
Audit, Risk and Governance Committee

24<sup>th</sup> June 2025

This Report relates to  
Item 8 on the Agenda

# Draft IJB Annual Report and Accounts 2024/25

*Paper presented by Katy Kerr*

*For Approval*

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<b>List of Background Papers:</b>	Not required
<b>Appendices:</b>	<b>Appendix 1</b> – IJB Annual Report and Accounts 2024/2025

## 1. Introduction

- 1.1 This report presents the Integration Joint Board (IJB) Draft Annual Report and Accounts for the financial year 2024/2025

## 2. Recommendations

- 2.1 **The IJB Audit, Risk and Governance Committee is asked to:**
- **Approve the submission of the unaudited Draft Annual Accounts for the financial year ending 31<sup>st</sup> March 2025 which will be submitted to the external auditors for review and are subject to public consultation.**

## 3. Background and Main Report

### 3.1 Background

- 3.2 The Draft Annual Accounts for the IJB reflect the Year End financial position which was presented to the IJB at its meeting on 3<sup>rd</sup> June 2025 reflecting a breakeven outturn position for the 2024/2025 after additional funding of £22.6m from NHS and £1.819m from Council, in line with the integration scheme.

- 3.3 The Chief Finance Officer, as the section 95 officer, has a requirement to prepare accounts for the IJB.

- 3.4 All figures presented are subject to external audit review during July/August 2025, with audited accounts planned to be presented for approval and sign off at the Integration Joint Board on the 23<sup>rd</sup> September 2025 following the Audit and committee scrutiny.

### 3.5 Main Report

- 3.6 The Local Authority Accounts (Scotland) Regulations 2014, which state that the Proper Officer (under Section 95 of the Local Government (Scotland) Act 1973) shall ensure that the draft accounts are submitted to the Integration Joint Board by no later than the 30<sup>th</sup> September following the relevant financial year end. A copy of the accounts is appended to this paper (**Appendix 1**).

- 3.7 The IJB unaudited Annual Accounts for financial year 2024/2025 are being presented to this meeting to ensure compliance with the above legislative requirements. The accounts will then be submitted to Audit Scotland for external audit scrutiny and review.

- 3.8 Following the submission of the unaudited accounts, the working papers supporting the accounts will also be provided to the external auditors, who will then undertake the statutory audit of the accounts over the summer.

- 3.9 To comply with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts will be made available for public inspection for a 3 week period from 1<sup>st</sup> July to 22<sup>nd</sup> July 2025 and will be consulted on virtually through IJB website and various social media outlets.

- 3.10 Further consideration of the contents of the IJB accounts will be undertaken mainly through the Audit and Risk Committee at its meeting on 27<sup>th</sup> October 2025

- 3.11 Collaboration and consultation has taken place with the NHS and Council's finance

team to prepare these accounts.

3.12 The accounts have been reviewed in accordance with the latest best practice guidance as issued through Local Authority Scotland Accounts Advisory Committee (LASAAC) who has issued additional guidance on accounting for the Integration of Health and Social Care.

3.13 Locally we are able to deliver the accounts to the statutory timetable including the external audit review.

#### **4. Conclusions**

4.1 IJB Audit, Risk and Governance Committee are asked to approve the unaudited Draft Annual Accounts for the financial year ending 31<sup>st</sup> March 2025 which will be submitted to the external auditors for review and are subject to public consultation.

#### **5. Resource Implications**

5.1. The accounts set out the financial position for the IJB for 2024/2025.

#### **6. Impact on Integration Joint Board Outcomes, Priorities and Policy**

6.1. The Financial Plan has a key role in supporting the delivery of the Strategic Plan.

#### **7. Legal and Risk Implications**

7.1. Compliance with legislation relevant to the accounts is set out in the paper.

#### **8. Consultation**

8.1. Consultation with Senior Finance Team across NHS and Council.

#### **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**

IJB	Integration Joint Board
LASAAC	Local Authority (Scotland) Accounts Advisory Committee