



Dumfries and Galloway
Integration Joint Board
Audit and Risk Committee

16th September 2025

This Report relates to
Item 11 on the Agenda

Final IJB Governance Statement 2024 / 2025

Paper presented by Mathew Crosby

For Scrutiny and Review

Author:	Mathew Crosby, Interim Chief Finance Officer, IJB mathew.crosby@nhs.scot
List of Background Papers:	Not required
Appendices:	Appendix 1 – Final Governance Statement

1. Introduction

- 1.1 This paper presents to the IJB Audit and Risk Committee the Governance Statement and Assurance Processes for 2024/25

2. Recommendations

- 2.1 **The Integration Joint Board is asked to:**
- **Scrutinise and review the Final IJB Governance Statement and Assurance Processes for 2024/25.**

3. Background and Main Report

3.1 Background

- 3.2 The Chief Officer is required as part of the Annual Accounts to prepare a Governance Statement for the IJB. The final statement forms part of the annual accounts and is required to be signed off by the Chief Officer and Chair.

3.3 Main Report

- 3.4 The Final Governance Statement for 2024/25 is included as **Appendix 1**. It has been prepared in accordance with guidance on good governance and assurances taken from both the local authority and NHS code of governance arrangements which have been applied to the IJB.

- 3.5 An overall assurance pack has been developed and forms part of the Chief Officer's consideration of the final draft of the Governance Statement for inclusion in the Annual Report and Accounts.

- 3.6 The assurance pack has been completed and was shared with the External and Internal Auditors and includes assurances as per the summary below:

Assurances to the Chief Officer for preparation of the Governance Statement
Letter from IJB Finance Officer on financial matters
Letter from both NHS Chief Executive
Letter from both Council Chief Executive
Standing Committee Statements for IJB ARG
Internal Audit Report – available at September meeting
External Audit Report – available at September meeting

Assurances to the Finance Officer for signing the statement of responsibilities for the statements of account
Letter of assurance from Dumfries and Galloway Council Head of Finance and Procurement
Letter of assurance from NHS Director of Finance

4. Conclusions

- 4.1 The Final Governance Statement is included in the annual accounts and forms part of the annual accounts and overall assurance process.

5. Resource Implications

- 5.1 The accounts set out the financial position for the IJB for 2024/25. There are no

specific resource implications associated with the Governance Statement.

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

6.1 The Governance Statement and financial assurances are an integral part of the best value and governance arrangements for the IJB.

7. Legal and Risk Implications

7.1 None identified.

8. Consultation

8.1 Consultation with Interim Chief Officer, NHS Director of Finance, External and Internal Auditors and other senior finance team members across NHS and Council.

9. Equality and Human Rights Impact Assessment

8.2 As this report does not propose a change in policy/strategy/plans, no impact assessment has been carried out.

10. Glossary

IJB	Integration Joint Board
-----	-------------------------