



Dumfries and Galloway
Integration Joint Board
Audit and Risk Committee

16th September 2025

This Report relates to
Item 12 on the agenda

Annual Accounts 2024/25

Paper presented by Mathew Crosby

For Approval

Author:	Mathew Crosby, Interim Chief Finance Officer, IJB Mathew.crosby@nhs.scot
List of Background Papers:	Not required
Appendices:	Appendix 1 – Annual Accounts 2024/25

1. Introduction
1.1 This paper presents the annual accounts for the IJB for the 2024/25 financial year.
2. Recommendations
2.1 The Integration Joint Board Audit and Risk Committee is asked to: <ul style="list-style-type: none"> • Approve the submission of the Integration Joint Board's Annual Accounts for the financial year ended 31st March 2025 to the Integration Joint Board for approval at its meeting on 23rd September 2025.
3. Background and Main Report
3.1 <u>Background</u>
3.2 The annual accounts for the Integration Joint Board reflect the financial position for the 2024/25 financial year which was presented to the IJB at its meeting on 3rd June 2025 reflecting a breakeven outturn position for the 2024/25 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 has a requirement to prepare accounts for the IJB. The IJB has also delegated responsibility for approving the draft accounts to the Audit, Risk and Governance Committee prior to consultation.
3.4 The purpose of this report is to ensure compliance with 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 no later than the 30 th June following the relevant financial year end and signed off by 30 th September. This deadline has been achieved.
3.5 <u>Main Report</u>
3.6 The draft accounts consultation version was approved at the meeting of the Integrated Joint Board Audit, Risk and Governance Committee on 24 th June 2025 prior to submission to the External Auditor, Audit Scotland, to ensure the commencement of the consultation process prior to the statutory deadline of 30 th June 2025.
3.7 These accounts present the financial performance in a format which is required to comply with International Financial Reporting Standards and proper accounting practice.
3.8 All figures presented have been reviewed by external audit during July and August 2025, with audited accounts planned to be presented for approval and sign off at the Integration Joint Board on 23 rd September 2025 following the audit scrutiny.
3.9 To comply with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts were made available for public inspection for a 3-week period from 5 th June 2025. No comments were received through this process.
3.10 Collaboration and consultation has taken place with the NHS and Council's finance team to prepare these accounts and their support in preparing these accounts is acknowledged.

- 3.11 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.
- 3.12 The final version of the accounts is included at **Appendix 1** to this paper.
- 3.13 Audit Scotland were appointed as the new External Auditors from October 2022. This is in line with the normal appointments process for External Auditors as undertaken by Audit Scotland on behalf of all public sector organisations in Scotland. This appointment is for the financial years 2022/23 to 2026/27. The lead auditor is Fiona Mitchell-Knight who will attend the Audit, Risk and Governance Committee meetings as requested by the Committee. The fee for 2025/26 has been set at £34,000 by Audit Scotland.

4. Conclusions

- 4.1. The Audit and Risk Committee has a requirement to scrutinise and review the annual accounts and approve submission to the Integration Joint Board for approval prior to the 30th September 2025.

5. Resource Implications

- 5.1. The accounts set out the financial position for the IJB for 2024/25.

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. None identified.

8. Consultation

- 8.1. Consultation with Finance and Information Manager for Council, Deputy Director of Finance NHS and other senior finance team members across NHS and Council.

9. Equality and Human Rights Impact Assessment

- 9.1. 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
LASAAC	Local Authority Accounts Advisory Committee