



Date: 16 September 2025  
When calling please ask for: Barry Tudhope (0141 577 3023)  
e-mail: [barry.tudhope@eastrenfrewshire.gov.uk](mailto:barry.tudhope@eastrenfrewshire.gov.uk)

**TO: ALL MEMBERS OF THE EAST RENFREWSHIRE INTEGRATION JOINT BOARD  
PERFORMANCE AND ADUIT COMMITTEE**

Dear Colleague

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD  
PERFORMANCE AND AUDIT COMMITTEE  
HYBRID MEETING – WEDNESDAY 24 SEPTEMBER 2025**

You are requested to attend a meeting of the **East Renfrewshire Integration Joint Board Performance and Audit Committee** which will be held on **Wednesday 24 September 2025 at 1 p.m.** in the Council Chamber, East Renfrewshire Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G46 6UG.

As this is a hybrid meeting, Board Members can attend in person or via Microsoft Teams. The agenda of business is attached.

Yours faithfully

*Mehvish Ashraf*

**Mehvish Ashraf  
Chair, IJB Performance and Audit Committee**

Enc.

For information on how to access the virtual meeting please email  
[barry.tudhope@eastrenfrewshire.gov.uk](mailto:barry.tudhope@eastrenfrewshire.gov.uk) or [bethany.mitchell@eastrenfrewshire.gov.uk](mailto:bethany.mitchell@eastrenfrewshire.gov.uk)

This document can be explained to you in other languages and can be provided in alternative formats such as large print and Braille. For further information, please contact Customer First on 0141 577 3001 or email  
[customerservices@eastrenfrewshire.gov.uk](mailto:customerservices@eastrenfrewshire.gov.uk)



## **EAST RENFREWSHIRE INTEGRATION JOINT BOARD PERFORMANCE AND AUDIT COMMITTEE**

**Wednesday 24 September 2025 1 p.m**  
**in East Renfrewshire Council Chamber, Council Headquarters, Eastwood Park,**  
**Rouken Glen Road, Giffnock or via Microsoft Teams**

### **AGENDA**

- 1. Apologies for Absence**
- 2. Declarations of Interest**
- 3. Minute of Last Meeting Held 25 June 2025** (copy attached, pages 3 - 8)
- 4. Matters Arising and Rolling Action Log** (copy attached, pages 9 -12)
- 5. Ernst & Young Annual Audit Report** (copy attached, pages 13 - 56)
- 6. Internal Audit Annual Report and Opinion 2024/25** (copy attached, pages 57 - 60)
- 7. Audited Annual Report and Accounts** (copy attached, pages 61 - 158)
- 8. Performance Report – Quarter 1 2025-26** (copy attached, pages 159 - 184)
- 9. Audit Update** (copy attached, pages 185 - 242)
- 10. Annual Policy Update** (copy attached, pages 243 - 246)
- 11. IJB Strategic Risk Register** (copy attached, pages 247 - 260)
- 12. Date of Next Meeting** – Wednesday 19 November 2025 at 9:30 a.m in The Ballroom at Eastwood House.

**NOT YET ENDORSED AS A CORRECT RECORD**

**Minute of Meeting of the East Renfrewshire Integration Joint Board  
Performance and Audit Committee held on Wednesday 25 June 2025 at  
1:00pm. On Microsoft Teams.**

**PRESENT**

Mehvish Ashraf	NHS Greater Glasgow and Clyde Board (Chair)
Councillor Katie Pragnell	East Renfrewshire Council
Councillor Caroline Bamforth	East Renfrewshire Council
Anne Marie Kennedy	Non-voting IJB Member
Martin Cawley	NHS Greater Glasgow and Clyde Board (online)

**IN ATTENDANCE**

Lesley Bairden	Chief Financial Officer IJB
Michelle Blair	Chief Auditor (East Renfrewshire Council)
Alexis Chappell	Chief Officer IJB
Margaret Phelps	Strategic Planning, Performance and Commissioning Manager
Steven Reid	Policy, Planning and Performance Manager
Grace Scanlin	Ernst & Young (online)
Tom Kelly	Head of Adult Services: Learning Disability and Recovery
John Burke	Democratic Services Officer

**1. WELCOME AND INTRODUCTION**

- 1.1 The Chair introduced herself and welcomed everyone to the meeting of the Integration Joint Board Performance and Audit Committee.

**2. DECLARATIONS OF INTEREST**

- 2.1 There were no declarations of interest intimated.

**3. MINUTE OF PREVIOUS MEETING: 26 MARCH 2025**

- 3.1 The Committee considered and approved the Minute of the meeting held on 26 March 2025.

**4. MATTERS ARISING**

- 4.1 The Committee considered a report by the Chief Financial Officer providing an update that there were no matters arising from the meeting held 26 March 2025.
- 4.2 The Performance and Audit Committee noted the report.

**5. ROLLING ACTION LOG**

- 5.1 The Committee considered a report by the Chief Financial Officer providing details of all open actions and those which have been completed since the meeting on 26 March 2025.
- 5.2 The Chief Financial Officer informed the Committee that there were 4 open actions.
- 5.3 Action 87 related to the Quarter 3 Performance Report and was scheduled to come to Committee in September. Action 86 would also be dealt with in September as part of the Annual Policy Review. A wider review of the Strategic Risk Register was taking place and an update would be provided at the next meeting of the Committee. Finally, action 31 remained with Police Scotland.
- 5.4 The Performance and Audit Committee noted the report.

**6. UNAUDITED ANNUAL REPORT AND ACCOUNTS 2024/25**

- 6.1 The Committee considered the unaudited position for 2023/24, which would be passed for approval to the Integrated Joint Board (IJB) immediately following this meeting. Subject to revisions, it would be submitted to Ernst and Young for audit by 30 June 2025.
- 6.2 The Chief Financial Officer apologised that there was an appendix missing from the papers. While this had subsequently been circulated as part of the IJB papers, it should have been included with the papers for this Committee. It was confirmed that the papers had been made available online to the public looking for the papers for this Committee.
- 6.3 The Chief Financial Officer confirmed that the audited report and accounts would be brought to the September Committee and an easy read version would be produced at that point. She went on to provide an overview of the report, highlighting the significant progress that had been made against savings targets with additional support of £1 million from NHS Greater Glasgow and Clyde also providing assistance against prescribing pressures.
- 6.4 Subject to audit, the budget outturn was an underspend of £1.482 million, an improved position from the £0.288 million underspend predicted in January. The underspend would be added to the general reserve with the IJB to take any decisions on the use and application of this as required during 2025/26. It was highlighted that, while this allocation to reserves was welcome, the IJB was technically still in breach of its reserves policy, which stated the general reserve should hold 2% of the budget, with the current position of 0.9%.
- 6.5 The main movements were set out in paragraph 25 of the report and were summarised by the Chief Financial Officer, and the overall reserves position, including the earmarked and ring-fenced reserves were detailed.
- 6.6 In discussion, members thanked the Chief Financial Officer and her team for their hard work in achieving this position and posed some technical questions around the receipt

of central funding and the options for potential use of future funding streams that may become available.

- 6.7 The Performance and Audit Committee noted the report.

**7. ERNST & YOUNG – UNDERSTANDING MANAGEMENT PROCESSES AND ARRANGEMENTS (DRAFT RESPONSE)**

- 7.1 The Committee considered a report by the Chief Financial Officer regarding a letter issued to the Chair of the Committee and the Chief Financial Officer by Ernst & Young as part of their audit process. The letter was included as Appendix 1 to the report.
- 7.2 A draft response had been prepared and was included as Appendix 2 to the report. The Committee was asked to provide any feedback or comments before the response was submitted on 27 June 2025.
- 7.3 It was noted that these questions were fairly standard, with a few relating specifically to public bodies.
- 7.4 The Performance and Audit Committee agreed to submit any comments on the response before the submission deadline.

**8. CIPFA FINANCIAL MANAGEMENT CODE – ACTION PLAN UPDATE**

- 8.1 The Committee considered a report by the Chief Financial Officer providing a progress update on the CIPFA Financial Management self-assessment action plan.
- 8.2 The Chief Financial Officer reminded members that the action plan had been agreed in June 2023 by the Committee. At that time, it was agreed that the plan would be reviewed with any proposed updates reported at this time. The report provided the detail of those updates.
- 8.3 The Performance and Audit Committee noted the action plan update as at June 2025.

**9. ANNUAL PERFORMANCE REPORT 2024/25**

- 9.1 The Policy, Planning and Performance Manager presented the 9<sup>th</sup> Annual Performance Report which would be finalised for publication by 31 July 2025.
- 9.2 It was noted that the report was retrospective and set out how the IJB delivered on its vision and commitments as set out in the Strategic Plan, whilst recognising the challenges faced both locally and nationally. The report set out the current strategic approach, financial performance and detailed performance information illustrating data trends against key performance indicators, as well as case studies and examples of innovation and good practice.

- 9.3 The Policy, Planning and Performance Manager reported that, despite continued pressures, the report was very positive and provided an overview of areas of the report where focus would be given to drive further improvements in performance.
- 9.4 Members discussed the detailed information in the report, and welcomed the positive trends displayed. There were discussions around reablement, self-directed support, staff sickness absence and child protection. In response to Councillor Bamforth's query, it was agreed that further information in relation to signs of safety would be provided to her.
- 9.7 The Performance and Audit Committee noted the progress and content of the report.

## **10. HSCP ANNUAL DELIVERY PLAN 2025-26**

- 10.1 The Policy, Planning and Performance Manager presented the Health and Social Care Partnership (HSCP) Annual Delivery Plan 2025-26, setting out key activities to support the delivery of the new HSCP Strategic Plan 2025-28. The plan assigned lead officer responsibilities and listed the key performance indicators that would be used to measure progress toward delivery of the outcomes in the Strategic Plan.
- 10.2 The Policy, Planning and Performance Manager provided further detail on the Plan, which was attached as an appendix to the report. In particular, he highlighted the three strategic outcomes of the Plan: People are enabled to live healthy and fulfilling lives; Our communities are resilient and there are better opportunities for health and wellbeing; and People are safe and protected.
- 10.3 In summarising the report, the Policy, Planning and Performance Manager explained that quarterly performance reports would be provided to the Committee in future to monitor progress against those key strategic outcomes.
- 10.4 In discussion, it was noted that NHS Greater Glasgow and Clyde's clinical strategy, 'Moving Forward Together' had been updated and is now known as 'Transforming Together'.
- 10.5 Members also requested further details around targets on prescribed medicines and asked that there be flexibility on some points over time as there may be developments across the area that would require adjustment in strategic thinking.
- 10.6 The Performance and Audit Committee noted the report and approved the Annual Delivery Plan for 2025-26.

## **11. SPECIALIST LEARNING DISABILITY INPATIENT SERVICES PERFORMANCE REPORT 2024/25**

- 11.1 The Committee considered a report from the Head of Adult Services: Learning Disability and Recovery on performance of Specialist Learning Disability Inpatient Services, with a particular focus on admission and discharge activity throughout 2024/25.

11.2 In summarising the report, the Head of Adult Services, Learning Disability and Recovery, indicated that the key priority of the Service had been delayed discharge and, as such, the picture looked very different to the previous year with fewer patients being delayed. He outlined comparisons across other areas and stressed that a collaborative approach was needed to continue to address this key area of concern.

11.3 The members of the Committee thanked the Head of Adult Services: Learning Disability and Recovery and the team at Specialist Learning Disability Inpatient Services for their work. The complexity of the cases being dealt with by the Service was recognised and the Head of Adult Services: Learning Disability and Recovery was encouraged to raise any areas where assistance was required.

11.4 The Committee noted the report.

## **12 AUDIT UPDATE**

12.1 The Chief Financial Officer advised that follow up work had been undertaken on 3 audits which had 2 recommendations included in the report. The Partnership's response had yet to be submitted at the time of writing the report. 2 new audits had also been issued and those were detailed in the report.

12.2 There were a total of 32 recommendations following the follow up work, 7 of which were open and 25 were closed awaiting verification.

12.3 The Performance and Audit Committee noted the report.

## **13 IJB STRATEGIC RISK REGISTER**

13.1 The Committee considered a report by the Chief Financial Officer on the IJB Strategic Risk Register.

13.2 No risks had been removed or added and no scores had been changed since the last update. A summary of changes was provided in paragraphs 11 to 15 of the report.

13.3 The Committee noted the report.

The meeting ended at 2.15pm.

**CHAIR**

BLANK PAGE





<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Performance and Audit Committee
<b>Held on</b>	24 September 2025
<b>Agenda Item</b>	4
<b>Title</b>	Matters Arising and Rolling Action Log
<b>Summary</b>  <p>The purpose of this paper is to update members of the Performance and Audit Committee on progress regarding matters arising from the discussion which took place at the meeting and provide an update on the rolling action log which outlines all open actions and those completed since the last meeting of the Committee.</p>	
<b>Presented by</b>	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<b>Action Required</b>  <p>Performance and Audit Committee members are asked to note the contents of the report.</p>	

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD****PERFORMANCE AND AUDIT COMMITTEE****24 September 2025****Report by Chief Financial Officer****MATTERS ARISING AND ROLLING ACTION LOG****PURPOSE OF REPORT**

1. To update the Performance and Audit Committee on progress regarding matters arising from the discussion that took place at the meeting of 25 June 2025.

**RECOMMENDATION**

2. Performance and Audit Committee members are asked to note the contents of the report.

**REPORT**

3. There are no matters arising from the previous meeting.
4. The rolling action log attached at Appendix 1 shows the open actions, along with those that have been closed since the last meeting in June 2025.

**RECOMMENDATIONS**

5. Members of the Performance and Audit Committee are asked to note the contents of the report.

**REPORT AUTHOR AND PERSON TO CONTACT**

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)  
[Lesley.Bairden@eastrenfrewshire.gov.uk](mailto:Lesley.Bairden@eastrenfrewshire.gov.uk)

1 September 2025

IJB Chief Officer: Alexis Chappell

BLANK PAGE

**ACTION LOG: Performance and Audit Committee (PAC)****September 2025**

No	Meeting Date	Agenda Item	Action	Responsible Officer	Status	Date Due / Closed	Progress / Outcome
89	25-Jun-25	Understanding management processes and arrangements (draft response to Ernst & Young)	Submit response subject to any comments from Committee members.	CFO	CLOSED	CFO	No changes were required and the response submitted to Ernst & Young
88	25-Jun-25	Annual Performance Report	Information on signs of safety measure to be provided to Councillor Bamforth.	CSWO	CLOSED	CSWO	Information sent by email 07.08.2025
87	26-Mar-25	Performance Update - Q3	Exception report on admissions to Accident and Emergency from Care Homes be provided to the next meeting of the Committee.	Policy, Planning and Performance Manager	CLOSED	Sep-25	An exception report will be included with the next scheduled performance update to PAC in September 2025.
86	25-Sep-24	Policy Update	IJB Standing Orders to be reviewed	Democratic Services Manager	OPEN	Sep-25	This will be progressed as part of a wider review of all policies.
81	26-Jun-24	Strategic Risk Register	Consider narrative around key assumptions for inclusion in Strategic Risk Register	Heads of Service	OPEN	Mar-25	This is being considered as part of a wider review with partners.
31	24-Nov-21	Internal Audit Annual Report 2020-21 and Internal Audit Plan 2021-22	Bring details of the matter under investigation by Police Scotland to the committee at an appropriate time.	Chief Financial Officer	OPEN	Jun-22	No further update as at June 2025.





Shape the future  
with confidence

# East Renfrewshire Integration Joint Board

Annual Audit Report  
[Provisional]

24 September 2025



The better the question.  
The better the answer.  
The better the world works.



# Contents

Section	Auditor Responsibility	Page
Executive Summary	Summarise the key messages for the 2024/25 audit	03
1. Introduction	Summarises our audit approach and application of materiality	05
2. Financial statements	Provide an opinion on audited bodies' financial statements Review and report on, as appropriate, other information such as the annual governance statement and remuneration report	08
3. Best Value and Wider Scope audit	Demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the IJB's: <ul style="list-style-type: none"> <li>▶ Arrangements to secure sound financial management;</li> <li>▶ The regard shown to financial sustainability;</li> <li>▶ Clarity of reports to implement the vision, strategy and priorities of the IJB, and the effectiveness of governance arrangements for delivery; and</li> <li>▶ The use of resources to improve outcomes.</li> </ul> Best Value audit work is integrated with wider scope annual audit work.	15
Appendices		30

## About this report

This report has been prepared in accordance with Terms of Appointment Letter, through which the Accounts Commission has appointed us as external auditor of East Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the IJB and is made available to the Accounts Commission, the Controller of Audit and Audit Scotland (together the Recipients). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

## Accessibility

Our Report may be available on Audit Scotland's website, and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018. Responsibility rests with the publishing organisation to ensure that standards are met.

## Executive summary

This report summarises the findings from the 2024/25 annual audit of East Renfrewshire Integration Joint Board (“the IJB”). The scope of the audit was set out in our Annual Audit Plan, presented to the 26 March 2025 meeting of the IJB’s Performance and Audit Committee. The report summarises:

- Our conclusions arising from the audit of the IJB’s financial statements; and
- A summary of significant matters and conclusions on the wider scope areas that frame public audit as set out in the Code of Audit Practice 2021.

### Financial statements

Including our consideration of management’s assessment of going concern

We have [concluded] our audit of the financial statements of East Renfrewshire Integration Joint Board for the year ended 31 March 2025.

The draft financial statements and supporting working papers were of a good quality and we identified [no] adjusted or unadjusted differences arising from the audit which require to be reflected within the financial statements. Minor disclosure amendments were processed within the financial statements as part of the audit process.

We were satisfied that the Annual Governance Statement, reflects the requirements of CIPFA’s updated Delivering Good Governance Framework, including the identification and disclosure of relevant areas for improvement.

In accordance with the CIPFA Code of Practice on Local Government Accounting, the IJB prepares its financial statements on a going concern basis unless informed by the Scottish Government of the intention for dissolution without transfer of services or function to another entity. Under auditing standard ISA 570, we are required to undertake greater challenge of management’s assessment of going concern, including testing of the adequacy of the supporting evidence we obtained.

The IJB has concluded that there are no material uncertainties around its going concern status, however, it has disclosed the extent of the cumulative pressures identified in the Medium-Term Financial Plan which we have considered in the financial sustainability section of this report. The Integration Scheme sets out the responsibilities of the IJB’s partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde, in the event that the IJB has insufficient general reserves to respond to additional financial pressures.

### Best Value

Integration Joint Boards have a statutory duty to have arrangements to secure Best Value. The IJB should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

Overall, we concluded that the IJB’s performance management and financial reporting framework allows the IJB to demonstrate that it meets its Best Value responsibilities. The Annual Performance Report describes the key achievements and areas for improvement against the priorities within the Strategic Plan 2022-25.

The financial outlook for the IJB remains very challenging. While the IJB was able to rebuild General Reserves in 2024/25, key pressures including the decision to defer charging for non-residential services, and ongoing prescribing demand and costs mean that the contingency is likely to be depleted again in the short term. At this stage, General Reserves are projected to fall to 0.1% of net expenditure in 2025/26. This is unsustainable and presents real risk that services will have to be scaled back in an unplanned and reactive basis. IJB members need to work at pace with officers to ensure that adequate savings and transformation can be developed to reduce the level of financial challenge facing the IJB.

## Executive summary: Wider Scope responsibilities

### Financial management

Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively.

The IJB's financial outturn in 2024/25 records an overall underspend of £1.48 million in operational service delivery. A key factor in the delivery of the underspend was an additional non-recurring allocation of £1 million from NHS Greater Glasgow and Clyde in relation to ongoing and significant prescribing pressures.

Within other areas of the savings programme, the IJB achieved significant savings on a recurring basis in 2024/25. The Chief Financial Officer has plans to review the content of financial reports during 2025/26, including seeking feedback from members of the Integration Joint Board.

Our assessment: **Green**

### Financial Sustainability

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

The IJB was able to rebuild its General Reserves in 2024/25 to £1.4 million but current projections highlight that the balance could fall to 0.01% of the IJB's net budget in 2025/26, and there remains a risk that they will be exhausted in full. This is in breach of the IJB's policy to hold 2% of net budget in General Reserves and presents a risk to the IJB's ability to set a balanced budget in future years.

The IJB's Medium Term Financial Plan outlines a cumulative budget gap of up to £32.6 million in the period to 2029/30. As a result, there remains a critical need to identify recurring savings or reductions in services to remain financially sustainable.

Our assessment: **Red**

### Vision, Leadership and Governance

The effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.

Governance arrangements functioned in line with expectations throughout 2024/25.

The IJB's partners continued to make progress to update the Integration Scheme, following a period of mandatory consultation but the approval has been further delayed as a result of significant changes by partner bodies.

The IJB appointed a new Chief Officer effective from May 2025 and approved an updated Strategic Plan to support the prioritisation of services to 2027/28.

Our assessment: **Green**

### Use of Resources

The IJB's approach to demonstrating economy, efficiency, and effectiveness through the use of resources and reporting outcomes.

The IJB has a well-developed approach in place to monitor and report on progress against strategic priorities and was able to demonstrate key achievements in 2024/25.

The IJB continues to highlight an ongoing financial sustainability risk within its risk registers that may undermine the delivery of the Strategic Plan.

The IJB was subject to several external inspections in 2024/25 with positive findings published in Care Inspectorate reports and few recommendations made.

Our assessment: **Green**



# 1 Introduction

## Purpose of our report

The Accounts Commission for Scotland appointed EY as the external auditor of East Renfrewshire Integration Joint Board (the IJB) for the five-year period to 2026/27.

We undertake our audit in accordance with the Code of Audit Practice (June 2021); Auditing Standards and guidance issued by the Financial Reporting Council; relevant legislation; and other relevant guidance issued by Audit Scotland.

This Annual Audit Report is designed to summarise the key findings and conclusions from our audit work. It is addressed to both members of the IJB and the Accounts Commission and presented to those charged with governance. This report is provided to Audit Scotland and is published on their website.

A key objective of audit reporting is to add value by supporting the improvement of the use of public money. We aim to achieve this through sharing our insights from our audit work, our observations around where the IJB employs best practice and where practices can be improved, and how risks facing the IJB can be mitigated. We use these insights to form audit recommendations to support the IJB.

Such areas we have identified are highlighted throughout this report together with our judgements and conclusions regarding arrangements, and where relevant recommendations and actions agreed with management. We also report on the progress made by management in implementing previously agreed recommendations. We draw your attention to the fact that our audit was not designed to identify all matters that may be relevant to the IJB. Our views on internal control and governance arrangements have been based solely on the audit procedures performed in respect of the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

The Code of Audit Practice sets out the responsibilities of both the IJB and the auditor (refer to Appendix A). We outlined the scope of our work within our Annual Audit Plan which was presented to the IJB's Performance and Audit Committee on 26 March 2025. There have been no material changes to the plan.

## Financial Statements audit

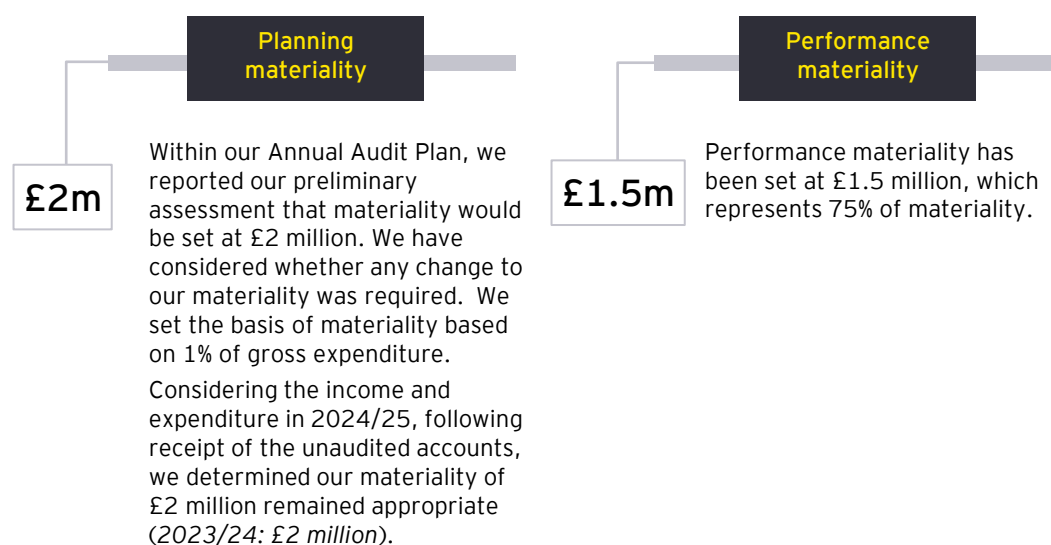
We are responsible for conducting an audit of the IJB's financial statements. We provide an opinion as to:

- Whether they give a true and fair view of the state of the affairs of the IJB as at 31 March 2025 and of its income and expenditure for the year then ended
- Have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code.
- Whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

We also review and report on the consistency of the other information prepared and published along with the financial statements. We outlined the significant risks and other focus areas for the 2024/25 audit in our Annual Audit Plan, which was presented to the Performance and Audit Committee on 26 March 2025.

One significant risk was identified in relation to the risk of fraud in expenditure recognition, which includes the risk of management override of controls. We consider this risk to manifest itself through the manipulation of expenditure recognition. In addition, we continued to place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements. Our findings are summarised in Section 3 of this report.

### Exhibit 1: Updated assessment of materiality



We outlined our intention to report on misstatements that exceeded £1 million within our Annual Planning Report. There were no misstatements identified that breached this reporting level. We identified disclosure adjustments that we assessed as material on the basis of public interest, as they relate to disclosures within the Remuneration Report. Our consideration of these disclosures is set out in Appendix F.

## Wider Scope and Best Value audit

Under the Code of Audit Practice, our responsibilities extend beyond the audit of the financial statements. Due to the nature of the IJB, our wider scope work requires significant allocation of resources in the audit. The Code requires auditors to provide judgements and conclusions on the four dimensions of wider scope public audit:

- The IJB's arrangements to secure sound financial management.
- The regard shown to financial sustainability.
- Clarity of plans to implement the vision, strategy and priorities of the IJB, and the effectiveness of governance arrangements for delivery.
- The use of resources to improve outcomes.

Our Annual Audit Plan identified one area of significant risk in relation to the wider scope dimensions, regarding the development of sustainable and achievable savings plans. Our findings are summarised in Section 3 of this report.

Our annual assessment of the IJB's arrangements to secure best value is integrated within our wider scope annual audit work.

# Financial Statements

## Status of the audit:

Our work is materially complete. Areas that remain outstanding at the time of reporting include:

- Consideration of NHS Greater Glasgow and Clyde's auditor assurances;
- The completion of partner and manager review and other quality assurance arrangements and post balance sheet event procedures; and
- Receipt and review of an updated version of the financial statements.

## Introduction

The annual financial statements allow the IJB to demonstrate accountability for the resources that it has the power to direct, and report on its overall performance in the application of those resources during the year.

This section of our report summarises the audit work undertaken to support our audit opinion, including our conclusions in response to the significant and other risks identified in our Annual Audit Plan.

The plan highlighted one area that we identified as a fraud risk relating to the presumed risk of fraud in revenue and expenditure recognition, including through management override of controls. For the IJB, we consider this risk to manifest itself as an expenditure recognition risk.

The IJB complied with key regulations, including the submission of draft financial statements for audit within the sector deadline and arrangements for public inspection.

The financial statements were prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting 2024/25. The draft financial statements and supporting working papers were submitted for audit, following the consideration by the Integration Joint Board, ahead of the required sector deadline of 30th June 2025.

As part of our oversight of the IJB's financial reporting process we consider key aspects of the IJB's preparation of the financial statements and supporting documentation, predominantly by the finance team, to support the audit. We also reviewed the financial statements and made comments aimed at improving the compliance with the Code of Accounting Practice, or to enhance the understanding of the financial statements.

The key qualitative aspects that we consider in relation to the preparation of the financial statements, along with our conclusions, are set out within Exhibit 2, overleaf.

## Audit outcomes

[We identified minor presentational changes which have been reflected within the financial statements. There were no unadjusted differences.]

As part of the audit process, we review the financial statements and make comments aimed at improving the compliance with the Code of Accounting Practice. In June 2025, the Performance and Audit Committee noted that there is scope to reduce the length and of the financial statements to ensure that they are succinct and user-friendly. While significant changes were not made within the audited financial statements, we worked with management to make minor amendments to the disclosures. We will support management to carry out a more comprehensive review of the financial statements in 2025/26.

There were no adjusted or unadjusted differences arising from the audit which required to be reflected in the financial statements.

Our assessment of the quality of the financial statements preparation and support is summarised in Exhibit 2.

### Exhibit 2: Factors impacting the execution of the audit

Area	Status	Explanation
Timeliness of the draft financial statements	Effective	<ul style="list-style-type: none"> <li>The financial statements were presented to the Performance and Audit Committee on 25<sup>th</sup> June 2025, and draft accounts were shared with audit ahead of the required sector deadline of 30<sup>th</sup> June 2025.</li> </ul>
Delivery of working papers in accordance with agreed client assistance schedule	Effective	<ul style="list-style-type: none"> <li>The working papers to support the audit were provided prior to 30<sup>th</sup> June in line with the client assistance schedule shared with the Finance team.</li> </ul>
Timeliness and quality of evidence supporting key accounting estimates	Effective	<ul style="list-style-type: none"> <li>Management identified one judgement within the financial statements, related to hosted services where, for example, East Renfrewshire IJB provides services for other IJBs. Supporting evidence for hosted services was provided prior to 30<sup>th</sup> June in line with the client assistance schedule shared with the Finance Team.</li> </ul>
Access to finance team and personnel to support the audit in accordance with agreed project plan	Effective	<ul style="list-style-type: none"> <li>There have been no changes to the finance team in 2024/25 and we received good support from the CFO throughout the audit.</li> </ul>
Volume and value of identified misstatements	Effective	<ul style="list-style-type: none"> <li>We did not identify any differences arising from the audit in relation to the financial statements.</li> </ul>
Volume of misstatements in disclosure	Effective	<ul style="list-style-type: none"> <li>We identified two adjustments in relation to disclosures within the Remuneration Report that we assessed as material on the basis of public interest. Refer to Appendix F.</li> </ul>
Adherence to public inspection period	Effective	<ul style="list-style-type: none"> <li>We were satisfied that the IJB made the financial statements available for public inspection in accordance with Regulation 9 of The Local Authority Accounts (Scotland) Regulations 2014.</li> </ul>



## Audit Approach

We adopted a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

During our planning procedures, we determine which accounts, disclosures and relevant assertions could contain risks of material misstatement. Our audit involves:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud, error or design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting. Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtaining sufficient appropriate audit evidence to express an opinion on the financial statements.
- Reading other information contained in the financial statements to form assessment, including that the annual report is fair, balanced and understandable.
- Ensuring that reporting to the Performance and Audit Committee appropriately addresses matters communicated by us and whether it is materially inconsistent with our understanding and the financial statements.
- We rigorously maintain auditor independence (refer to Appendix B).

Our overall audit opinion is summarised on the following page.

### Exhibit 3: Our Audit Opinion

Element of our opinion	Basis of our opinion	Conclusions
<b>Financial statements</b> <ul style="list-style-type: none"> <li>Truth and fairness of the state of affairs of the IJB at 31 March 2025 and its expenditure and income for the year then ended.</li> <li>Financial statements in accordance with the relevant financial reporting framework and relevant legislation.</li> </ul>	<ul style="list-style-type: none"> <li>We report on the outcomes of our audit procedures to respond to the most significant assessed risks of material misstatement that we have identified, including our judgements within this section of our report. We did not identify any areas of material misstatement.</li> <li>We are satisfied that accounting policies are appropriate, and estimates are reasonable.</li> <li>We have considered the financial statements against Code requirements, and additional guidance issued by CIPFA and Audit Scotland.</li> </ul>	We [have issued] an unqualified audit opinion on the 2024/25 financial statements for the IJB.
<b>Going concern</b> <ul style="list-style-type: none"> <li>We are required to conclude on the appropriateness of the use of the going concern basis of accounting.</li> </ul>	<ul style="list-style-type: none"> <li>We conduct core financial statements audit work, including review and challenge of management's assessment of the appropriateness of the going concern basis.</li> <li>Wider scope procedures including the forecasts are considered as part of our work on financial sustainability.</li> </ul>	In accordance with the work reported on page [14], we have not identified any material uncertainties.
<b>Other information</b> <ul style="list-style-type: none"> <li>We are required to consider whether the other information in the financial statements is materially inconsistent with other knowledge obtained during the audit.</li> </ul>	<ul style="list-style-type: none"> <li>The Chief Financial Officer is responsible for other information included in the financial statements.</li> <li>We conduct a range of substantive procedures on the financial statements, and our conclusion draws upon review of committee and IJB minutes and papers, regular discussions with management, our understanding of the IJB and the wider sector.</li> </ul>	We are satisfied that the Annual Report meets the core requirements set out in the Code of Practice on Local Authority Accounting.
<b>Matters prescribed by the Accounts Commission</b> <ul style="list-style-type: none"> <li>Audited part of remuneration report has been properly prepared.</li> <li>Management commentary / annual governance statement are consistent with the financial statements and have been properly prepared.</li> </ul>	<p>Our procedures include:</p> <ul style="list-style-type: none"> <li>Reviewing the content of narrative disclosures to information known to us.</li> <li>Our assessment of the Annual Governance Statement against the requirements of the CIPFA Delivering Good Governance Code.</li> </ul>	We issued an unqualified opinion.
<b>Matters on which we are required to report by exception</b>	<p>We are required to report on whether:</p> <ul style="list-style-type: none"> <li>Adequate accounting records have been kept.</li> <li>Financial statements and the audited part of the remuneration report are not in agreement with the accounting records.</li> <li>We have not received the information or explanations we require.</li> </ul>	[We have no matters to report.]

## Our response to significant and fraud audit risks

We identified one significant risk within our 2024/25 Annual Audit Plan:

**Risk of fraud in expenditure recognition, including through management override of control (a key audit matter).**

### What is the risk?

As we outlined in our Annual Audit Plan, ISA (UK) 240 requires us to assume that fraud risk from income recognition is a significant risk. In the public sector, we extend our consideration to the risk of material misstatement by manipulation of expenditure.

As there is no material judgement associated with the recognition of the IJB's funding from East Renfrewshire Council and NHS Greater Glasgow and Clyde, we have determined that the risk of revenue recognition does not materialise. We therefore consider this risk to be most prevalent in expenditure balances.

### What judgements are we focused on?

We focused on the risk in relation to the existence and occurrence of expenditure incurred by the IJB in commissioning services from the partners. There may be judgement in the timing of the recognition of expenditure, including any differences to the Direction issued by the IJB.

### What did we do?

We undertake specific, additional procedures for income and expenditure streams where we identified a fraud risk. For 2024/25 our work included:

- Challenging management on how the IJB gains assurance over the expenditure it incurs and the basis of payments it makes to its partner bodies to deliver commissioned services.
- Reviewing the financial information that management present to the IJB that clarifies the source of information provided by each of the IJB partners. Reports to the IJB at the year end also made clear that the year end outturn represented the approval by the IJB of the final expenditure incurred in commissioning services from East Renfrewshire Council and NHS Greater Glasgow and Clyde.
- Reviewing additional revenue streams and cut-off testing for additional income received.
- As part of the year end process, we obtained written confirmation statements from the Director of Finance at NHS Greater Glasgow and Clyde and the Section 95 Officer at East Renfrewshire Council of the spend by the respective bodies on delivering services, and therefore their request for payment from the IJB to cover those costs. We obtained a copy of those confirmations and agreed figures within the financial statement to source documentation.
- We obtained independent confirmation from the appointed auditor at both the Council and NHS Greater Glasgow and Clyde of the income and expenditure transactions recorded at their respective audited bodies. The confirmations agreed the income and expenditure amounts transacted in the year.

#### Impacted balances within the financial statements:

- Cost of services: £227.3 million; and
- Cost of services prior year comparator: £224.7 million.

Refer to Significant Accounting policies (pages 57-60) and notes 2, 4 and 5 of the Financial Statements.



## Risk of management override

Our Annual Audit Plan recognises that under ISA (UK) 240, management is considered to be in a unique position to perpetrate fraud in financial reporting because of its ability to manipulate accounting records directly or indirectly by overriding controls that otherwise appear to be operating effectively. We respond to this risk on every engagement, including the following procedures:

- **Risk of fraud:** We considered the risk of fraud, including through our enquiries with management about their assessment of the risks of fraud and the controls to address those risks. We also developed our understanding of the oversight of those charged with governance over management's processes over fraud by receiving written confirmations from the Chair of the Performance and Audit Committee.
- **Testing on journal entries:** We tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. We obtained all journals posted by management to record the transactions of the IJB, which are hosted on the East Renfrewshire Council financial ledger. All of the journals for the IJB's transactions were reviewed in the course of our work.
- **Judgements and estimates:** Management identified one judgement within the financial statements, relating to hosted services where, for example, East Renfrewshire IJB provides services for other IJBs. We reviewed supporting documentation on the basis for the assessment of consumption of hosted services, agreed hosting arrangements for each service back to the integration scheme and reperformed calculations as appropriate. As a result of this work, we have not identified any audit adjustments. We confirmed the process for ensuring that there were no claims applicable to the IJB that required provision to be made in relation to the CNORIS (Clinical Negligence & Other Risks Indemnity Scheme).
- **Accounting policies:** We considered the consistency and application of accounting policies, and the overall presentation of financial information. We consider the accounting policies adopted by the IJB to be appropriate and there were no significant accounting practices which materially depart from the Code.

### Our conclusions:

- Our testing has not identified any material misstatements relating to revenue and expenditure recognition.
- We have not identified any material weaknesses in the design and implementation of controls around journal processing. We did not identify any instances of evidence of management override of controls.
- There was no disagreement during the course of the audit over any accounting treatment or disclosure, and we encountered no significant difficulties in the audit.

## Going Concern

International Auditing Standard 570 Going Concern, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

Under ISA (UK) 570, we are required to undertake challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. In light of the unprecedented nature of the scale of financial challenges facing IJBs, including inflationary and demand pressures, we place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements, and particularly the need to report on the impact of financial pressures on the IJB and its financial sustainability. Management's going concern assessment and associated disclosures cover the period following approval of the financial statements, to 31 March 2027.

After completing its going concern assessment in line with the information and support provided through earlier discussions in the audit process, the IJB has concluded that there are no material uncertainties around its going concern status. We have outlined our consideration of the IJB's financial position going forward in the financial sustainability section of this report.

We considered this in conjunction with management's assessment on going concern, focusing on:

- The completeness of factors considered in management's going concern assessment.
- The completeness of disclosures in the financial statements in relation to going concern and future financial pressures and how savings challenges in the short and medium term will be addressed.

All information provided by management to support its assessment, including key reports to the IJB and financial plans, were verified to supporting records.

### Our conclusions:

- We concur with management's assessment that there are no material uncertainties in relation to the going concern of the IJB, but we note the increasingly challenging financial position facing both the IJB and the wider sector.
- During 2024/25, the IJB successfully achieved savings on a recurring basis with the exception of prescribing pressures and the associated savings gap of £2 million. As a result, the IJB has £1.48 million within General Reserves as at 31 March 2025.
- We highlight within "Financial Sustainability" that the outlook remains challenging in the period to 2029/30. A deterioration in financial position would result in recovery planning and possibly the necessity for additional contributions from the IJB's partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde, under the provision of the Integration Scheme.

# Wider Scope and Best Value audit

## Introduction

In June 2021, Audit Scotland and the Accounts Commission published the current Code of Audit Practice. This establishes the expectations for public sector auditors in Scotland for the term of the current appointment.

## Risk assessment and approach

The Code sets out the four dimensions that comprise the wider scope audit for public sector in Scotland:

- Financial management.
- Financial sustainability.
- Vision, Leadership and Governance.
- The use of resources to improve outcomes.

We apply our professional judgement to risk assess and focus our work on each of the wider scope areas. In doing so, we draw upon conclusions expressed by other bodies including the IJB's internal auditors and the Care Inspectorate, along with national reports and guidance from regulators and Audit Scotland. The findings from our wider scope work have informed our assessment on Best Value themes in 2024/25.

For each of the dimensions, we have applied a RAG rating, which represents our assessment on the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each dimension.

### Exhibit 4: Our RAG ratings

		<b>Red</b>	Our auditor judgements are RAG rated based on our assessment of the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each area.
		<b>Amber</b>	
		<b>Green</b>	This takes account of both external risks not within the IJB's control and internal risks which can be managed by the IJB, as well as control and process observations made through our audit work.

## Financial Management

### Introduction

Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively. Our focus is therefore on in-year monitoring and reporting arrangements, including the achievement of planned savings, and the IJB's financial outturn for 2024/25.

### The 2024/25 budget relied upon the delivery of £9.82 million of savings to meet the IJB's statutory responsibility to set a balanced budget

The 2024/25 budget was set in March 2024 and relied upon the delivery of £9.82 million of savings to meet the IJB's statutory responsibility to set a balanced budget. The budget recognised that 2024/25 represented a further step change in the level of financial pressure facing the IJB. Pressures identified within the budget totalled £17.02 million and included:

- Inflation and living wage (£4.74 million);
- Recurring impact of legacy savings that were not delivered as planned (£3.84 million);
- Prescribing (£3.3 million);
- Service pressures (£2.1 million); and
- Demographic pressures leading to increase in demand for services (£2 million)

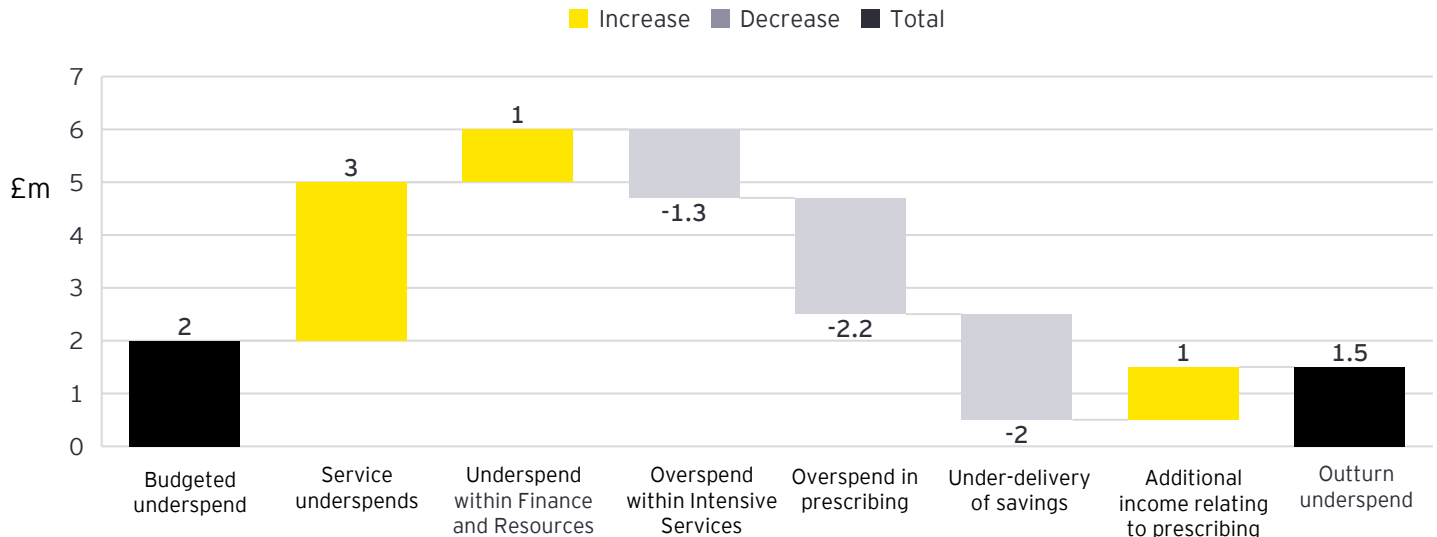
Additional funding, including £2.3 million of non-recurring pension gain due to reduced contribution level, offset £7.21 million of the cost pressures, leaving a remaining gap of £9.8 million. The IJB's General Reserves were fully depleted in 2023/24, which meant that recovery planning was required with partners, and the IJB was in breach of its policy to hold 2% of net expenditure. As a result, the IJB planned to develop proposals for a further £2.1 million of savings, beyond the £9.8 million of other savings. This over-recovery was intended to provide a degree of risk cover in the case of any under-delivery of savings, and if achieved, would support the IJB's longer-term aspiration to rebuild reserves.

### The IJB's financial outturn records an operational underspend of £1.48 million

The 2024/25 financial statements record that the IJB delivered an operational underspend of £1.48 million (2023/24: *overspend of £4.75 million*). This represents a significant improvement in financial position, and allowed the IJB to rebuild a small General Reserves balance.

As Exhibit 5 demonstrates, the recovery was slightly below the stretch ambition to deliver an underspend and reflects a number of key movements, including a non-recurring funding allocation from NHS Greater Glasgow and Clyde in recognition of the scale of the prescribing challenge (additional £1 million).

**Exhibit 5: The IJB delivered an underspend of £1.48 million, below the ambition of £2 million in 2024/25**



Source: East Renfrewshire IJB Outturn Report 2024/25

Note: Subject to rounding

**Key movements include:**

- An underspend of £1.08 million within Children and Families, partly as a result of additional income from the Home Office for unaccompanied children and young people;
- An underspend within community based care for adults and older people as a result of staff turnover;
- A £1.125 million underspend within Finance and Resources, reflecting the lower expenditure in 2024/25 associated with changes to the employer contribution rates to Strathclyde Pension Fund.

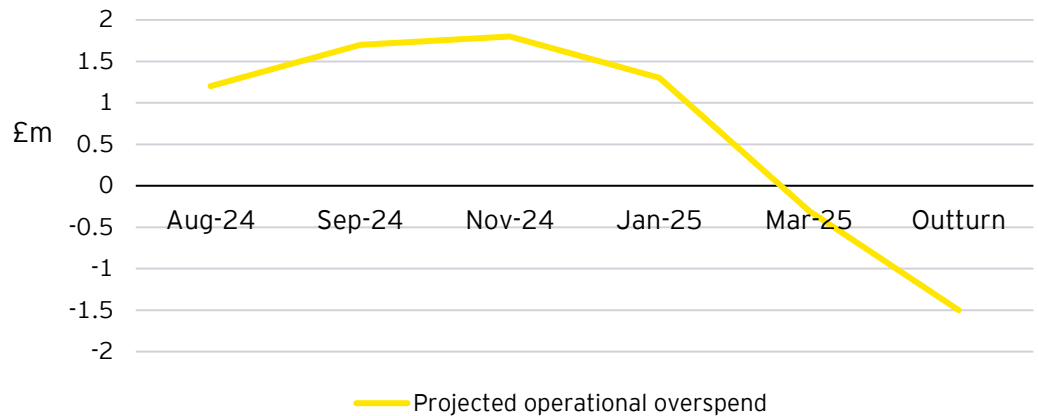
The 2024/25 financial outturn represents a significant improvement to 2023/24, reflecting the delivery of £9.8 million (83%) of planned savings. Areas where savings were not delivered as planned, including prescribing and £1 million of Care at Home savings, will represent recurring pressures in future years.

**Budget monitoring reports addressed key areas of risk and uncertainty throughout the financial year**

The IJB received regular budget monitoring reports throughout the financial year which reflected the scale of the challenge facing the organisation. The reports included the forecasted outturn for the financial year, and therefore the projected impact on the IJB's reserve balances (refer to Exhibit 6).

The budget monitoring reports reflected shortfalls in savings against plans throughout 2024/25. Dashboard reporting was used to report on specific progress against the Supporting People Framework, including the total reviews completed and actual savings delivered to date.

**Exhibit 6: Budget monitoring to the IJB highlighted a projected overspend prior to the application of additional funding from its NHS partner**



Source: East Renfrewshire IJB Financial Monitoring reports 2024/25

The IJB's monitoring reported a projected overspend prior to the additional non-recurring allocation from NHS Greater Glasgow and Clyde in relation to prescribing pressures. We were therefore satisfied that forecasting was accurate throughout the year.

We concluded that the budget monitoring reports are comprehensive, but contain much more detail than we would normally expect. We note that the Chief Financial Officer has plans to review the content of reports during 2025/26, including seeking feedback from members of the Integration Joint Board.

### Our conclusions:

- The IJB's financial outturn in 2024/25 records an overall underspend of £1.48 million in operational service delivery. A key factor in the delivery of the underspend was an additional non-recurring allocation of £1 million from NHS Greater Glasgow and Clyde in relation to ongoing and significant prescribing pressures.
- Within other areas of the savings programme, the IJB achieved significant savings on a recurring basis in 2024/25. The Chief Financial Officer has plans to review the content of financial reports during 2025/26, including seeking feedback from members of the Integration Joint Board.



## Financial Sustainability

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

Our focus is therefore on the strategic planning that the IJB has undertaken to support its sustainability and ability to deliver balanced budgets in the medium term.

### The Accounts Commission's Financial Bulletin 2023/24 highlighted the precarious nature of the sectors finances

In March 2025, the Accounts Commission reported that total reserves held by IJBs reduced by 40% overall in 2023/24. Nine IJBs, including East Renfrewshire IJB held no contingency reserves at 31 March 2024, a rise from five in the previous year. A funding gap of £457 million was projected across the sector for 2024/25, requiring realistic and achievable budget planning and collaboration with partners.

While most planned savings were achieved by IJBs in 2023/24, a significant portion was non-recurring, necessitating ongoing identification of savings for future budgets. The report highlights that NHS boards and councils face significant financial challenges themselves and IJBs cannot therefore continue to rely on their partners being able to find additional money to support them over the short to medium term.

The Commission have previously highlighted that a whole system approach is needed to meet the scale of the challenges facing IJBs. They note that uncertainty regarding the plans for a National Care Service contributed to the difficult context for planning and delivering effective services. In future reporting, expected in late 2025, the Commission and Auditor General will expand the scope of their work to include community health and social care as a whole system and look at how different parts work together when planning and delivering services.

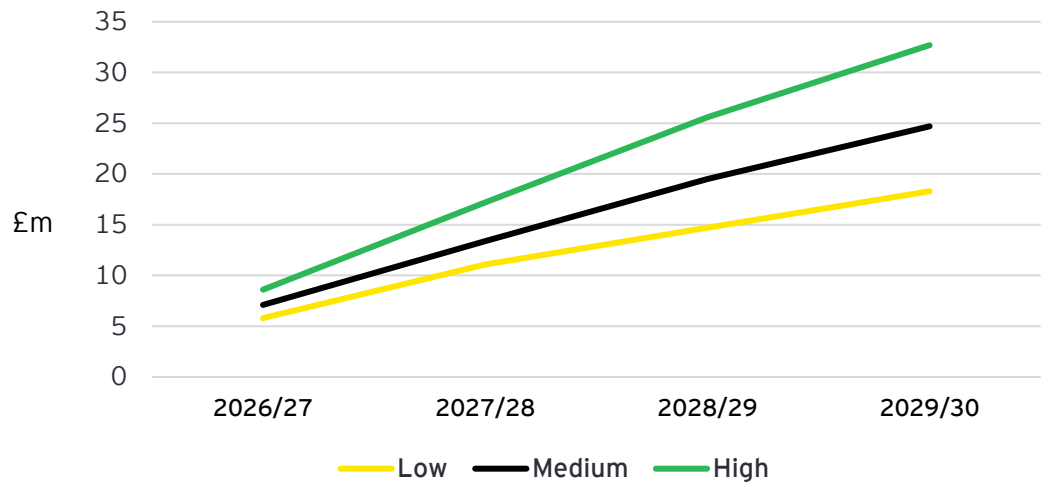
### The IJB has identified a potential funding gap ranging from £18.4 million to £32.6 million in the period to 2029/30

The latest iteration of the Medium-Term Financial Plan (MTFP) was presented to the IJB in June 2025 and was refreshed to cover the five-year period from 2025/26 to 2029/30 on the basis of a flat cash settlement.

The MTFP outlines a number of scenarios based on a range of assumptions on key cost pressures and funding expectations, prior to the impact of any transformational plans in progress within the partner bodies. Exhibit 6 highlights that current projections for the medium term highlight a potential recurring budget gap of between £18.4 million to £32.6 million through to 2029/30.

This reflects the level of uncertainty facing the IJB, with the level of potential cost pressures based on "what if" percentages and are not an indication of where any settlement or agreement may crystallise. The scenarios also do not make any allowance for any funding that may offset a future cost and assume a flat cash approach, with the exception of the Scottish Government indication that the cost of the pay award will be funded for NHS workforce.

**Exhibit 6: The IJB's Medium Term Financial Outlook identifies a funding gap of up to £32.6 million by 2029/30**



Source: East Renfrewshire IJB Medium Term Financial Plan, June 2025

The IJB's financial planning notes that the delivery of significant savings in 2024/25 was fundamental to mitigating legacy pressures. A new Change and Improvement programme of work is currently under development to support a review of all services, to drive efficiency and, if required, reduce the level of service to remain financially sustainable.

A key factor in the IJB's planning relates to future charging for non-residential care. The IJB proposed charging to bring it in line with the majority of other Scottish areas in 2024/25. East Renfrewshire Council are required to approve any changes to charging arrangements, and elected to defer a decision until October 2025. The Council has committed to provide additional support of up to £1.5 million in 2025/26 should additional funding be required to address this shortfall in the IJB's financial planning.

**The IJB was able to restore a small General Reserve in 2024/25, but the balance remains significantly below the level set within the Reserves Policy**

Within the 2024/25 budget, the IJB set a challenging savings target to allow it to restore a General Reserves balance, providing some flexibility to meet future challenges. As a result of the significant savings achieved, alongside additional support from partner bodies, the IJB was able to rebuild a small General Reserve (£1.48 million). This remains significantly below the IJB's target to hold 2% of net expenditure within reserves, at around 0.8%.

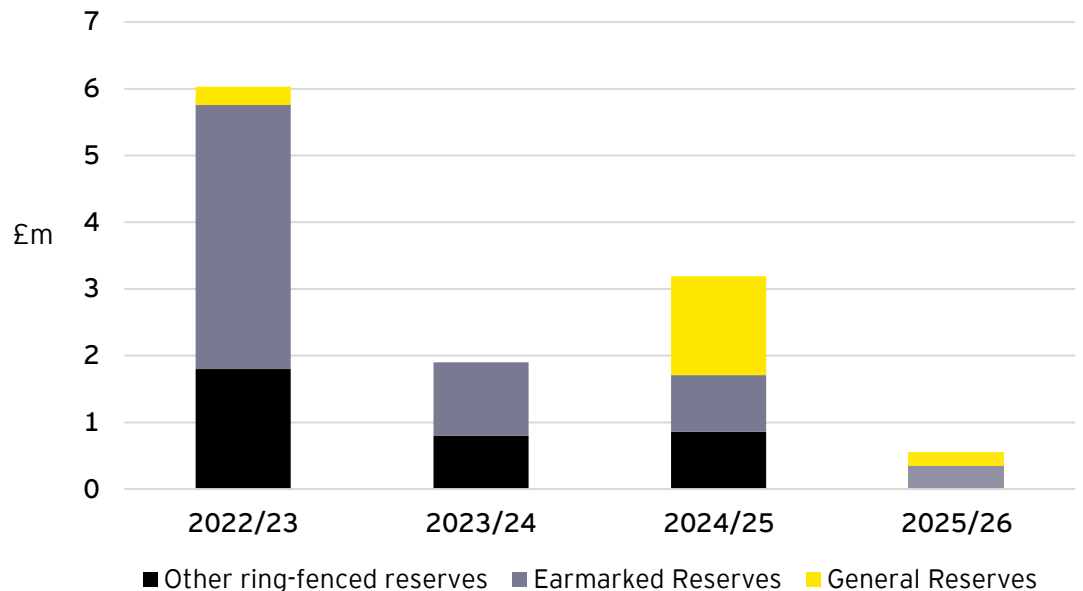
During 2025/26, as a result of the deferred decision in relation to charging, the IJB expects to draw upon the General Fund balance to contain the resulting overspend against budget. In its most recent revenue monitoring position (August 2025), the IJB continues to expect to be able to bridge this £1.5 million budget gap on a non-recurring basis. Any further financial pressures, including inability to deliver planned savings may mean that General Reserves are fully depleted within the financial year.



Exhibit 7 highlights that overall, as a result of the underspend, the IJB's reserves position improved significantly in 2024/25, rising from £1.9 million overall to £3.2 million. However, to deliver a balanced budget in 2025/26, the IJB is again reliant on non-recurring measures. Current projections indicate that General Reserves will fall to £0.2 million, while all ring-fenced funding from the Scottish Government will be used in full.

The current level of spend would result in a General Reserves balance of just £0.2 million by 31 March 2026, which represents 0.1% of the IJB's net budget for 2025/26. Significant financial risks remain, including demand pressures such as prescribing, which are difficult to predict or control.

**Exhibit 7: Overall reserves fell by £1.9 million in 2024/25 and are projected to fall by another £5.6 million in 2025/26**



Source: East Renfrewshire IJB Financial Statements and Revenue Monitoring report August 2025

### Our conclusions:

- The IJB was able to rebuild its General Reserves in 2024/25 to £1.48 million but current projections highlight that the balance could fall to 0.01% of the IJB's net budget in 2025/26, and there remains a risk that they will be exhausted in full. This is in breach of the IJB's policy to hold 2% of net budget in General Reserves and presents a risk to the IJB's ability to set a balanced budget in future years.
- The IJB's Medium Term Financial Plan outlines a cumulative budget gap of up to £32.6 million in the period to 2029/30. As a result there remains a critical need to identify recurring savings or reductions in services to remain financially sustainable.

## Vision, Leadership and Governance

This considers the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.

### The Annual Governance Statement demonstrates that the IJB has the key requirements for good governance in place

The key aspects of the IJB's governance arrangements are required to be disclosed in the Annual Governance Statement within the financial statements. The IJB concluded that they have obtained assurance that the system of internal control was operating effectively during the year.

We reviewed the governance statement against the requirements outlined in the CIPFA framework for Delivering Good Governance in Local Government, and against our understanding of the IJB's arrangements in the period to 31 March 2025. We were satisfied that it was consistent with both the governance framework, key findings from relevant audit activity and management's assessment of its own compliance with the CIPFA framework.

We have attended each of the Performance and Audit Committees during the year and we were satisfied that there was an appropriate level of challenge and scrutiny at meetings, and that management's assessment of compliance is consistent with matters arising at the committee. We note the Annual Governance Statement states a member of the East Renfrewshire Council's Audit and Scrutiny Committee is co-opted to the IJB Performance and Audit Committee to promote transparency.

Within the IJB's Annual Governance Statement, the IJB has concluded that they have obtained assurance that the system of internal control was operating effectively during the year. As part of our audit on the financial statements, we consider the design and implementation of key controls related to areas of significant risk to the financial statements. This work has included documenting the key internal financial controls and performing walkthroughs to ensure controls are implemented as designed.

We undertook an assessment of the financial control environment as part of our planning work and updated our understanding as part of the year end audit. For the IJB, this required us to assess the systems across partner organisations, including East Renfrewshire Council. Our work did not identify any significant weaknesses in the systems of internal control relevant to the preparation of the IJB's financial statements.

### The IJB approved a Refreshed Strategic Plan in June 2025 which covers the period 2025-28

The IJB approved the updated HSCP Strategic Plan covering the period 2025-28 in June 2025, which is the fourth iteration of the strategy following the establishment of the HSCP. The updated plan sets out the vision and priorities of East Renfrewshire HSCP between 2025-28 and emphasises the broad partnership approach the HSCP is taking with third and independent sector partners and communities to meet the range of needs in East Renfrewshire.

## The Chief Internal Auditor identified no unsatisfactory or limited assurance opinions in IJB reviews during 2024/25

The Internal Audit Annual Plan for 2024/25 was presented to the East Renfrewshire Council Audit and Scrutiny Committee in March 2024. No specific audits were planned for the IJB or Health and Social Care Partnership (HSCP), and the plan therefore identified 15 internal audit days available as contingency days for any emerging reviews.

The Chief Internal Auditor noted that there were planned audits with an impact on the IJB within the Council audit plan, for example, planned audits on Bonnyton House, St Andrews House and Payments to Care Providers.

The IJB's Internal Audit Annual Report was considered by the Performance and Audit Committee in September 2025. The report summarises the opinions for the two partner bodies as the IJB uses the systems of East Renfrewshire Council and NHS Greater Glasgow and Clyde (NHSGGC) to manage its financial records.

The Council's internal audit's annual report and assurance statement concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for the year ended 31 March 2025. A total of ten audits were conducted and reports issued by NHSGGC's internal auditors. None of the reports were classified as requiring immediate major improvement.

The Chief Internal Auditor provides summary details of all relevant internal auditors to the Performance and Audit Committee as they became available. In addition, follow up work is conducted on Council related actions to ensure that recommendations are implemented as agreed. The Internal Audit Annual Report notes that there are no outstanding IJB specific recommendations in 2024/25.

## The approval of the Integration Scheme was further delayed as a result of changes identified through wider engagement

Councils and their partner health boards have a statutory duty under the Public Bodies (Joint Working) (Scotland) Act 2014 to review the integration scheme every five years. The IJB is responsible for making any required changes to the Scheme, which is then submitted to the partner bodies for approval and final approval from Scottish Ministers is then required.

East Renfrewshire IJB's Integration Scheme was last updated in 2018, and the review is therefore overdue by 2 years. The consultation period for the East Renfrewshire integration scheme ended in January 2024 and is expected to go to the Partner bodies during the 2025/26 period.

We note the review of the Integration Scheme is disclosed as an ongoing action in the Annual Governance Statement with no agreed timeline for approval due to pan-GGC HSCP issues to be resolved before Integration Schemes can be finalised for review and approval. The revised Integration Scheme will be reconsidered by local governance processes at the partner bodies. The changes proposed include:

- Sections that referred to actions that have been completed since they were committed to in the original Scheme, or outdated terminology, such as the name of specific groups or structures

- Changes in legislation since the original Scheme, including the Carers Act and General Data Protection Regulation (GDPR); and
- Revised arrangements for services that are hosted by one IJB on behalf of one or more of the six within the Greater Glasgow and Clyde area.

Any changes to hosted services will be subject to detailed operational planning, and it is likely that a shadow year will be required. As a result, there are no imminent changes to arrangements that are required to be disclosed within the financial statements.

### The IJB's Performance and Audit Committee considered an update of progress against the CIPFA Financial Management Code in June 2025

In June 2025, the IJB's Performance and Audit Committee considered an updated assessment of the Board's arrangements against the requirements of CIPFA's Financial Management Code. The review concluded the IJB is compliant with the Financial Management Code, however outlined areas for development including;

- The Recovery and Renewal Programme will be reviewed and closure report presented to the IJB, with any open projects transferring to the Change & Improvement Programme being developed alongside the new IJB Chief Officer.
- Establishment of a development programme built on previous plans for a fully integrated finance team; and
- The need to continue progressing existing open audit recommendations.

### A new Chief Officer was appointed in March 2025 with the appointment effective from May 2025

The Accounts Commission's Integration Joint Board Financial Bulletin 2023/24 (March 2025) notes that instability of leadership continues to be a challenge for many IJBs. Over half of IJBs reported a change of Chief Officer or Chief Finance Officer in 2023/24 alone. High turnover rates among Chief Officers and Finance Officers pose risks to effective strategic planning.

The former Chief Officer of East Renfrewshire IJB retired in May 2025. A new permanent Chief Officer was appointed following a recruitment process and commenced in May 2025.

#### Our conclusions:

- Governance arrangements functioned in line with expectations throughout 2024/25. The IJB's partners continued to make progress to update the Integration Scheme, following a period of mandatory consultation but the approval has been further delayed as a result of significant changes by partner bodies.
- We note that there is an opportunity for the IJB to make greater use of the internal audit resource available, which could support its wider financial sustainability planning.
- The IJB appointed a new Chief Officer effective from May 2025 approved an updated Strategic Plan to support the prioritisation of services to 2027/28.

## Use of Resources

We consider the IJB's approach to demonstrating economy, efficiency, and effectiveness through the use of resources and reporting outcomes.

The IJB continues to report regularly on performance, including the publication of the Annual Performance Report in July each year

A comprehensive Performance Framework is in place to support the Strategic Plan both operationally within the HSCP, and for scrutiny by the Performance and Audit Committee.

The Board has agreed a range of performance indicators to report on progress in the delivery of the Board's strategic priorities. Arrangements are also in place to demonstrate how the HSCP contribution to the priorities of their partners. For example, HSCP performance is reported against East Renfrewshire Council's Outcome Delivery Plan.

Twice a year, the HSCP holds a Performance Review meeting which is jointly chaired by the Chief Executives of NHS Greater Glasgow and Clyde and East Renfrewshire Council.

Quarterly Performance Reports are produced for scrutiny at the Performance and Audit Committee. The reports include charts to demonstrate outcomes against targets and management worked with the Chair to continue to improve forward looking and exception reporting for indicators that are off target.

We also note that the IJB considers presentations from individual service areas at each of their meetings to allow a deeper understanding of the performance and challenges. Areas where presentations were considered by the Joint Board include:

- Updates on the Delayed Discharge position at each meeting of the IJB;
- Adults Services; and
- Rehab, Frailty and Unscheduled Care

The Joint Board and Performance and Audit Committee also receive regular reports on the IJB's risk management arrangements and quarterly strategic risk register, and routine reporting is provided on attendance management issues including managing sickness absence.

The IJB published its Annual Performance Report in July 2025, in line with statutory requirements. The Report sets out how the IJB delivered on the vision and commitments within the Strategic Plan over 2024/25 and is structured around:

- The progress towards key priorities within the Strategic Plan;
- How the IJB has met the challenges of the pandemic;
- Financial performance and Best Value; and
- A summary of detailed performance indicators against target.

The IJB report on performance against target but also highlight the direction of travel for each indicator and plans for improvement where performance is lower than expected.

## The Annual Performance Report highlights key achievements and challenges across each Strategic Priority area

Areas where performance has shown the greatest improvement in 2024/25 include:

- The number of adults (18+) receiving personal care at home or direct payments for personal care as a percentage of the total number of adults needing care (63.4% against a target of 63%, up from 62.5% in 2023/24);
- People reporting 'living where you/as you want to live' needs met (95% against a target of 90%, up from 91% in 2023/24);
- Percentage of people with alcohol and/or drug problems accessing recovery-focused treatment within three weeks (97% against a target of 90%, up from 93% in 2023/24); and
- Positive employability and volunteering outcomes for people with convictions (68% against a target of 60%, up from 57% in 2023/24)

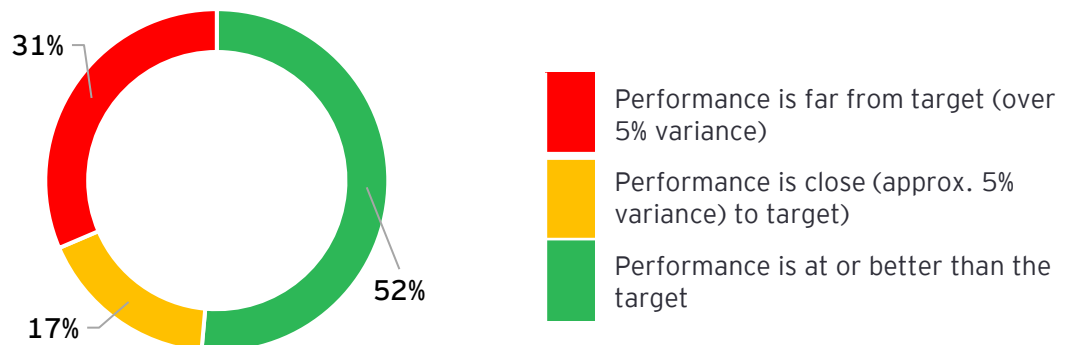
Areas of continuing challenge include:

- Number of people self-directing their care through receiving direct payments and other forms of self-directed support (499 against a target of 600, decreased from 548 in 2023/24);
- Criminal Justice Feedback Survey - Did your Order help you look at how to stop offending? (82% against a target of 100%, decreased from 83% in 2023/24);

New areas of challenge include:

- Percentage of children with child protection plans assessed as having an increase in their scaled level of safety at three monthly review periods (87% against a target of 100%, down from 100% in 2023/24);
- Percentage of those whose care need has reduced following re-ablement (43% against a target of 60%, decreased from 63.9% in 2023/24);

### Exhibit 8: The IJB achieved 51% of its targets in 2024/25



Source: East Renfrewshire IJB Annual Performance Report July 2025

The Annual Report also reports on Organisational Measures. This highlights that sickness absence rates are persistently higher than target for NHS staff despite an improvement from 2023/24, however has exceeded target for local authority staff in 2024/25:

- Sickness absence rates for social work staff are 14.5 days against a target of 18.2, this has decreased from 19.5 days in 2023/24; and
- Rates for NHS staff are 7.9% against a target of 4%, this has decreased from 8.3% in 2023/24.

## The Accounts Commission highlighted IJBs need to be working with their partners to transform services

The Performance and Audit Committee considered Audit Scotland's Finance Bulletin 2023/24 on Integration Joint Boards in March 2025. The report highlighted the need for IJBs to work collaboratively with each other and with their NHS and Council partners to find ways to transform services so that they are affordable, with investment in prevention and early intervention required to help slow the increasing demand for services and the cost of more complex care to improve the experience and outcomes for people.

The Commission have previously highlighted that a whole system approach is needed to meet the scale of the challenges facing IJBs, noting uncertainty in the direction of plans for a National Care Service contributed to the difficult context for planning and delivering effective services. This has been reflected within the Refreshed Strategic Plan which highlights the revised National Care Service (NCS) as a challenge and pressure for the HSCP. The Strategic Plan states East Renfrewshire IJB recognises the opportunity to do things better with higher levels of collaboration and learning across partners, stronger community-based responses and activities and modern, innovative approaches to support healthy lifestyles and the self-management of individual needs.

## The IJB was subject to several inspections by the Care Inspectorate in 2024/25 with 'Very Good' ratings achieved in each inspection

Several external inspections were performed throughout 2024-25. The Care Inspectorate undertook inspections on three services during the year across January and February. The final reports were considered by the Performance and Audit Committee in March 2025 and noted 'Very Good' ratings for supporting people's wellbeing and how well care and support is planned in each inspection. The following areas for improvement were highlighted:

- To ensure the safety of all young people, the Fostering service should ensure that individual safer caring plans are in place for all young people and that these are regularly reviewed when circumstances change;
- The Adoption service must ensure that all dual registered foster carer/adopters are supported in line with fostering legislation and best practice;
- The Adult Placement service should ensure that all adult placement caregivers' registration accurately reflects the assessment and approval. Caregivers should receive adequate information about the adult placement role, the assessment and approval process and training should reflect the unique nature of caring for a young adult; and



- To ensure the safety of all children and young people, the Adult Placement service should ensure that individual safer caring plans are in place for all children and young people and that these are regularly reviewed when circumstances change.

The Care Inspectorate also performed an inspection of Care at Home Services, which was a full unannounced inspection throughout January 2025. The final report was published in February 2025, evaluating the service as good in two areas and adequate in two areas with improvements made to supporting people's wellbeing and staff team since the last inspection in January 2024.

The Care Inspectorate viewed that sufficient progress had not been made in leadership or care and support planning which resulted in two requirements being placed on the service:

- By 5 May 2025, the provider must ensure there are suitably trained staff and systems in place to improve the scheduling and monitoring of people's home care visits. Staff with scheduling responsibilities should have adequate training, support, and performance review to improve the continuity that people using the service experience
- By 5 May 2025, the provider must ensure people have appropriate personal plans, known as care plans, that captures people's wishes and needs to promote their wellbeing.

The service developed an action plan to ensure the required improvements were made within the timescales set by the Care Inspectorate.

### The IJB continue to highlight significant and ongoing financial risks within its risk registers

The Performance and Audit Committee receives a quarterly update on the key strategic risks facing the IJB.

One risk remained "red" post-mitigating actions, relating to the Board's financial sustainability.

#### Our conclusions:

- The IJB has a well-developed approach in place to monitor and report on progress against strategic priorities and was able to demonstrate key achievements in 2024/25.
- The IJB continues to highlight an ongoing financial sustainability risk within its risk registers that may undermine the delivery of the Strategic Plan.
- The IJB was subject to several external inspections in 2024/25 with positive findings published in Care Inspectorate reports and few recommendations made.



## Best Value considerations

As auditor to the IJB, we are required to comment on how effectively, in our view, the IJB demonstrates that it meets its Best Value responsibilities. As we noted in our Annual Audit Plan, the conclusions that we reach on the wider scope areas contribute to this consideration. We expect to develop our understanding of how the IJB meets its Best Value responsibilities over the course of our appointment.

Our assessment in 2024/25 therefore reflects the work conducted to support our wider scope responsibilities, developed throughout our appointment. Our consideration includes:

- Documentation review and discussions with senior officers;
- Updating our understanding of key sector developments and reporting;
- Our consideration of the IJB's financial planning processes including the most recent Medium Term Financial Plan 2025/26 to 2029/30 (approved in June 2025);
- Governance arrangements, including monitoring and scrutiny reports and the IJB's review of its own effectiveness;
- Our assessment of financial monitoring reports and performance reporting to the IJB; and
- The IJB's reporting against its priorities within the Annual Performance Report 2024/25.

### The IJB can demonstrate that it has the key elements needed to deliver Best Value in place

The financial outlook for the IJB remains very challenging. While the IJB was able to rebuild General Reserves in 2024/25, key pressures including the decision to defer charging for non-residential services, and ongoing prescribing demand and costs mean that the contingency is likely to be depleted again in the short term. At this stage, General Reserves are projected to fall to 0.1% of net expenditure in 2025/26. This is unsustainable and presents real risk that services will have to be scaled back in an unplanned and reactive basis. IJB members need to work at pace with officers to ensure that adequate savings and transformation can be developed to reduce the level of financial challenge facing the IJB.

The IJB reported on progress against its Strategic Plan 2022-25 within the Annual Performance Report. Performance has broadly been maintained or improved against prior years despite the continuing demand pressures facing an IJB with a rising older population, and the level of financial challenge and uncertainty. The IJB continued to perform well against many outcome-focused performance indicators.

Overall, we concluded that the IJB's performance management and financial reporting arrangements allow the IJB to demonstrate the delivery of Best Value.

## Appendices

**A**

Code of audit practice:  
Responsibilities

**B**

Independence report

**C**

Required communications with the  
Performance and Audit Committee

**D**

Timeline of communications and  
deliverables

**E**

Action Plan

**F**

Adjusted audit differences

**G**

Additional audit information

## Audited body responsibilities

Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives. The features of proper financial stewardship include the following:

### Corporate governance

Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including audit committees or equivalent) in monitoring these arrangements.

### Financial statements and related reports

Audited bodies must prepare annual accounts comprising financial statements and other related reports. They have responsibility for:

- Preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation.
- Maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their accounts and related reports disclosures.
- Ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate authority.
- Preparing and publishing, along with their financial statements, related reports such as an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements.

- Ensuring that the management commentary (or equivalent) is fair, balanced and understandable.

It is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.

### Standards of conduct for prevention and detection of fraud and error

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

### Internal audit

Public sector bodies are required to establish an internal audit function as a support to management in maintaining effective systems of control and performance. With the exception of less complex public bodies the internal audit programme of work is expected to comply with the Public Sector Internal Audit Standards.

Internal audit and external audit have differing roles and responsibilities. External auditors may seek to rely on the work of internal audit as appropriate.



## Code of audit practice: Responsibilities continued

### Maintaining a sound financial position

Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to:

- Such financial monitoring and reporting arrangements as may be specified.
- Compliance with any statutory financial requirements and achievement of financial targets.
- Balances and reserves, including strategies about levels and their future use.
- How they plan to deal with uncertainty in the medium and longer term.
- The impact of reporting future policies and foreseeable developments on their financial position.

### Responsibilities for best value, community reporting and performance

Local government bodies have a duty to make arrangements to secure best value. best value is defined as continuous improvement in the performance of the body's functions. In securing best value, the local government body is required to maintain an appropriate balance among:

- The quality of its performance of its functions.
- The cost to the body of that performance.
- The cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- Efficiency.
- Effectiveness.
- Economy.
- The need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on best value (2020) requires bodies to demonstrate that they are delivering best value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability
3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.



## Code of audit practice: Responsibilities continued

### Appointed auditors' responsibilities

Appointed auditors' statutory duties for local government bodies are contained within Part VII of the Local Government (Scotland) Act 1973, as amended.

These are to audit the accounts and place a certificate (i.e., an independent auditor's report) on the accounts stating that the audit has been conducted in accordance with Part VII of the Act.

Satisfy themselves, by examination of the accounts and otherwise, that:

- The accounts have been prepared in accordance with all applicable statutory requirements.
- Proper accounting practices have been observed in the preparation of the accounts.
- The body has made proper arrangements for securing best value and is complying with its community reporting duties.

Hear any objection to the financial statements lodged by an interested person.

Appointed auditors should also be familiar with the statutory reporting responsibilities in section 102 of the Local Government (Scotland) Act 1973, including those relating to the audit of the accounts of a local government body.

## 2024/25 Fees

The IJB's audit fee is determined in line with Audit Scotland's fee setting arrangements. Audit Scotland will notify auditors about the expected fees each year following submission of Audit Scotland's budget to the Scottish Commission for Public Audit, normally in December. The remuneration rate used to calculate fees is increased annually based on Audit Scotland's scale uplift.

As we outlined in our audit planning report, the expected fee for auditor remuneration, set by Audit Scotland, is based on a risk assessment of publicly available information from the 2021 tender exercise. As set out in our Audit Planning Report the agreed fee is based on the following assumptions:

- Officers meeting the agreed timetable of deliverables;
- Our financial statements opinion being unqualified;
- Appropriate quality of documentation is provided by the IJB;
- The IJB has an effective control environment, including internal audit function and an average risk profile for its sector; and
- The IJB complies with its responsibilities under the Code of Audit Practice (refer to Appendix A).

This is the basis for the estimated level of time and skill mix involvement by auditors.

If any of the above assumptions prove to be unfounded, we would seek a variation to the agreed fee.

	2024/25	2023/24
<b>Component of fee:</b>		
▪ Auditor remuneration - expected fee	£36,660	£35,420
<b>Audit Scotland fixed charges:</b>		
▪ Performance audit and best value	£7,040	£7,560
▪ Audit support costs	£920	£1,290
<b>Sectoral price cap</b>	(£10,620)	(£10,910)
<b>Total fee</b>	<b>£34,000</b>	<b>£33,360</b>

Throughout the course of their work, auditors may identify new, developing or otherwise enhanced areas of risk that are required to be addressed to deliver an audit to the quality standards expected, and in line with the requirements of the Audit Scotland Code of Practice.



## Required communications

We have detailed below the communications that we must provide to the IJB.

### Our reporting to you

Required communications	What is reported?	When and where
Terms of engagement	Confirmation by the Performance and Audit Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Audit Scotland Terms of Appointment letter (December 2022) - audit to be undertaken in accordance with the Code of Audit Practice.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	Annual Audit Plan - March 2025
Reporting and audit approach	Communication of the reporting scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Annual Audit Plan - March 2025
Significant findings from the audit	<ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures.</li> <li>▶ Significant difficulties, if any, encountered during the audit.</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management.</li> <li>▶ Written representations that we are seeking.</li> <li>▶ Expected modifications to the audit report.</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process.</li> <li>▶ Findings and issues regarding the opening balance on initial audits.</li> </ul>	This Annual Audit Report - September 2025.





## Required communications

We have detailed below the communications that we must provide to the IJB.

		Our reporting to you
Required communications	What is reported?	When and where
Terms of engagement	Confirmation by Performance and Audit Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Audit Scotland Terms of Appointment letter (December 2022) - audit to be undertaken in accordance with the Code of Audit Practice.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	Annual Audit Plan - March 2025
Reporting and audit approach	Communication of the reporting scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Annual Audit Plan - March 2025
Significant findings from the audit	<ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures.</li> <li>▶ Significant difficulties, if any, encountered during the audit.</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management.</li> <li>▶ Written representations that we are seeking.</li> <li>▶ Expected modifications to the audit report.</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process.</li> <li>▶ Findings and issues regarding the opening balance on initial audits.</li> </ul>	This Annual Audit Report - September 2025.
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The adequacy of related disclosures in the financial statements.</li> </ul>	This Annual Audit Report - September 2025.



## Required communications (cont.)

### Our reporting to you

Required communications	What is reported?	When and where
<b>Misstatements</b>	<ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation.</li> <li>▶ The effect of uncorrected misstatements related to prior periods.</li> <li>▶ A request that any uncorrected misstatement be corrected.</li> <li>▶ Corrected misstatements that are significant.</li> <li>▶ Material misstatements corrected by management.</li> </ul>	This Annual Audit Report - September 2025.
<b>Fraud</b>	<ul style="list-style-type: none"> <li>▶ Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity.</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist.</li> <li>▶ A discussion of any other matters related to fraud.</li> </ul>	This Annual Audit Report - September 2025.
<b>Internal controls</b>	Significant deficiencies in internal controls identified during the audit.	This Annual Audit Report - September 2025.
<b>Related parties</b>	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	This Annual Audit Report - September 2025.
<b>Independence</b>	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul>	Annual Audit Plan and this Annual Audit Report.

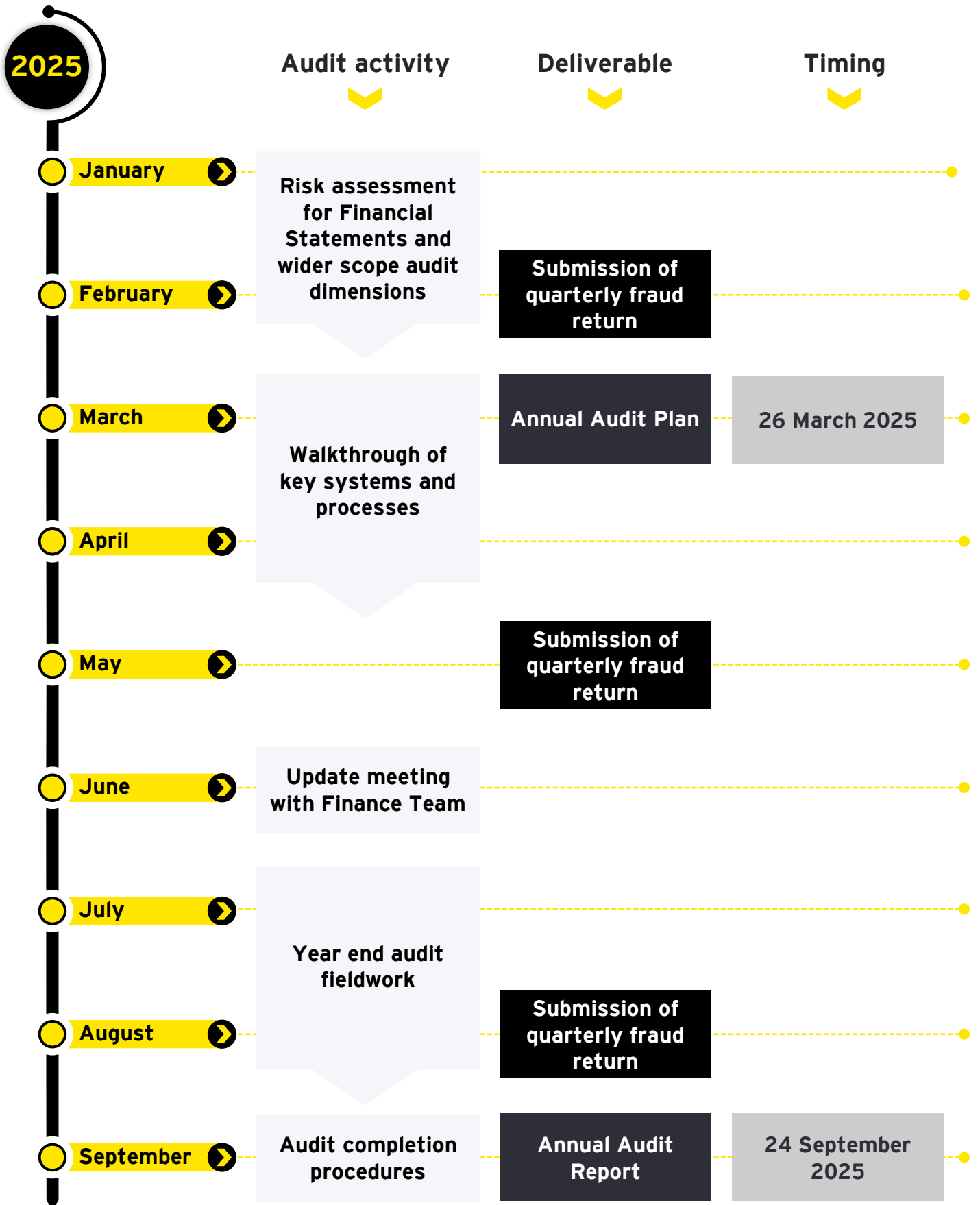


## Required communications (cont.)

		Our reporting to you
Required communications	What is reported?	When and where
External confirmations	<ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations.</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures.</li> </ul>	This Annual Audit Report - September 2025.
Representations	Written representations we are requesting from management and/or those charged with governance.	This Annual Audit Report - September 2025.
Consideration of laws and regulations	<ul style="list-style-type: none"> <li>▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off.</li> <li>▶ Enquiry of the Performance and Audit Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Performance and Audit Committee may be aware of.</li> </ul>	This Annual Audit Report - September 2025.
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise.	This Annual Audit Report - September 2025.
Auditors report	Any circumstances identified that affect the form and content of our auditor's report.	This Annual Audit Report - September 2025.
Best value and wider scope judgements and conclusions	Our reporting will include a clear narrative that explains what we found and the auditor's judgement in respect of the effectiveness and appropriateness of the arrangements that audited bodies have in place regarding the wider-scope audit.	This Annual Audit Report - September 2025.
Key audit matters	The requirement for auditors to communicate key audit matters, which apply to listed companies and entities which have adopted the UK Corporate Governance Code in the private sector, applies to annual audit reports prepared under the Code.	This Annual Audit Report - September 2025.

D

## Timeline of communication and deliverables





## Action Plan

This appendix sets out our assessment of progress against outstanding recommendations from prior years.

### Prior year recommendations

No.	Recommendation	Management response	Our assessment of progress
1.	<p><b>Financially sustainable planning</b></p> <p>The IJB's General Reserves were exhausted during 2023/24 and earmarked reserves have fallen to an unsustainable position. The scale of the financial volatility facing the IJB, including, prescribing and pay inflation, and the difficulty of delivering savings due to the complexity of service user requirements mean that adequate general reserves are essential to manage the level of risk. There is a risk that financial recovery measures will be necessary in 2024/25 to deliver financial balance.</p> <p>The IJB must develop a realistic and sustainable financial plan that balances the risk associated with savings and supports the rebuilding of reserves in the medium term.</p> <p><i>Grade 1</i></p>	<p><b>Response:</b></p> <p>The budget agreed for 2024/25 included an over-recovery target for savings to allow for forward planning including rebuilding of reserves. The tension between delivering savings and building reserves, particularly in the current climate is recognised.</p> <p><b>Responsible officer:</b></p> <p>Chief Financial Officer</p> <p><b>Implementation date:</b> 31 March 2025</p>	<p><b>In progress:</b> While the IJB has delivered significant savings in 2024/25, the IJB is not yet able to demonstrate a sustainable future in the medium term.</p> <p>The IJB has further plans to develop a range of options to close the current gaps based on a prioritisation of services.</p>



## Adjusted and unadjusted audit differences

### Adjusted disclosure differences

This appendix sets out the adjustments that were processed as part of finalisation of the financial statements.

- [We identified minor differences to the Remuneration Report which were adjusted by management on the basis that these disclosures are audited to a lower level of materiality than other areas of the accounts and may be of specific interest to readers of the accounts.]

There were no unadjusted differences.



## Additional audit information

### Introduction

In addition to the key areas of audit focus outlined within the plan, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

### Our responsibilities under auditing standards

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the going concern basis of accounting.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Read other information contained in the financial statements, the Performance and Audit Committee reporting appropriately addresses matters communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements.
- Maintaining auditor independence.
- communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements.
- Maintaining auditor independence.

### Purpose and evaluation of materiality

- For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.
- Materiality determines the locations at which we conduct audit procedures, and the level of work performed on individual account balances and financial statement disclosures.
- The amount we consider material at the end of the audit may differ from our initial determination. At this stage it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit, we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.





## Additional audit information (cont.)

### Audit Quality Framework/Annual Audit Quality Report

- Audit Scotland are responsible for applying the Audit Quality Framework across all audits. This covers the quality of audit work undertaken by Audit Scotland staff and appointed firms. The team responsible are independent of audit delivery and provide assurance on audit quality to the Auditor General and the Accounts Commission.
- We support reporting on audit quality by providing additional information including the results of internal quality reviews undertaken on our public sector audits. The most recent audit quality report can be found at: [Quality of public audit in Scotland: Annual report 2024/25 | Audit Scotland](#)
- EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details can be found in our annual Transparency Report: [https://www.ey.com/en\\_uk/about-us/transparency-report](https://www.ey.com/en_uk/about-us/transparency-report)

### This report

This report has been prepared in accordance with Terms of Appointment Letter from Audit Scotland through which the Accounts Commission has appointed us as external auditor of East Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the IJB and is made available to the Accounts Commission and Audit Scotland (together “the Recipients”).

This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

### Complaints

If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with Stephen Reid who is our partner responsible for services under appointment by Audit Scotland, telephone 0131 777 2839, email [sreid2@uk.ey.com](mailto:sreid2@uk.ey.com). If you prefer an alternative route, please contact Anna Anthony, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

Should you remain dissatisfied with any aspect of our service, or with how your complaint has been handled, you can refer the matter to Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN. Alternatively you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

## EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://ey.com/privacy). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](https://ey.com).

### Ernst & Young LLP

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited.

Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

© 2025 Ernst & Young LLP. Published in the UK.

All Rights Reserved.

UKC-030109 (UK) 08/23. Artwork by Creative UK.

ED NONE



In line with EY's commitment to minimise its impact on the environment, this document has been printed on paper with a high recycled content.

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Ernst & Young LLP accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.

[ey.com/uk](https://ey.com/uk)



**East Renfrewshire Integration Joint Board****Performance And Audit Committee****24 September 2025****Report by Chief Auditor****Internal Audit Annual Report And Opinion 2024/25****Purpose of Report**

1. The Public Sector Internal Audit Standards (PSIAS) require that Internal Audit prepares an annual internal audit opinion and report that can be used by the Integration Joint Board (IJB) to inform its governance statement.
2. The purpose of this report is to provide the IJB Performance and Audit Committee with an independent opinion on the adequacy and effectiveness of the governance, risk management and internal control systems operating within the integration joint board (IJB) during 2024/25.

**Background**

3. Internal Audit is an autonomous unit within the Chief Executive's Office of East Renfrewshire Council. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. For the purposes of providing an annual opinion, reliance will be placed on the work of the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors, East Renfrewshire Council internal auditors and any work carried out by other external assessors, for example external auditors, Audit Scotland and Care Inspectorate.
4. In order to ensure proper coverage and avoid duplication of effort, the internal auditors of the NHSGGC and all the local authorities operating within this Health Board area are in regular communication when necessary.

**Annual Report 2024/25**

5. The attached annual report (Appendix 1) contains the annual internal audit opinion assurance which concludes that the IJB had adequate and effective internal controls in place proportionate to its responsibilities in the year ended 31 March 2025.

**Recommendation**

6. The Committee is asked to:
  - (a) note that the contents of internal audit's annual report and opinion 2024/25 is a formal confirmation of Internal Audit's opinion on the overall adequacy and effectiveness of the IJB's framework of governance, risk management and internal controls that operated in the year to 31 March 2025.

M Blair FCA,  
Chief Auditor  
20 August 2025

**INTERNAL AUDIT ANNUAL REPORT AND OPINION 2024/25****INTRODUCTION**

1. East Renfrewshire Council (ERC) and NHS Greater Glasgow and Clyde (NHSGGC) agreed that East Renfrewshire Council's internal audit service would undertake the internal audit role for the IJB and the Chief Auditor of East Renfrewshire Council was formally appointed to that role by the Integration Joint Board on 7 October 2015.
2. The IJB has responsibility for reviewing the effectiveness of the governance arrangements including the system of internal control.
3. To inform this review and the preparation of the governance statement, as stated in the CIPFA framework on Delivering Good Governance in Local Government, internal audit is required to provide an opinion on the overall adequacy and effectiveness of the framework for governance, risk management and control. This annual report contains the opinion on the IJB's internal control framework for the financial year 2024/25.
4. There is a requirement that the IJB internal audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013 and were revised in 2017 and were effective until 1 April 2025 when they were replaced by Global Internal Audit Standards (GIAS). East Renfrewshire IJB commissions East Renfrewshire Council and NHS Greater Glasgow and Clyde to provide services on its behalf. The East Renfrewshire Council Internal Audit service operated in accordance with the PSIAS during 2024/25 and undertook an annual programme of work which was approved and monitored by the Council's Audit and Scrutiny Committee. The internal audit service for NHSGGC was provided by Azets whose audit methodology also conformed to PSIAS in 2024/25.

**INTERNAL CONTROL FRAMEWORK**

5. It is the responsibility of the Board and IJB senior management to establish appropriate and sound systems of governance, risk management and internal control and to monitor the continuing effectiveness of these systems. It is the responsibility of the Chief Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.
6. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective controls and it remains primarily the responsibility of line management to ensure that internal controls are in place and are operating effectively. Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, ERC and NHSGGC continually seek to improve the effectiveness of their systems of internal control.
7. The Integration Joint Board uses the systems of East Renfrewshire Council (ERC) and NHS Greater Glasgow and Clyde (NHSGGC) to manage its financial records.
8. The main objectives of the internal control systems are:
  - To ensure adherence to management policies and directives in order to achieve the Integration Joint Board's objectives;
  - To safeguard assets;
  - To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
  - To ensure compliance with statutory requirements.

9. A good working relationship exists between internal audit and the IJB's appointed external auditors. Information on audit planning and the progress of audit work is regularly exchanged on an informal basis.

### **ACHIEVEMENT OF 2024/25 ANNUAL AUDIT PLAN**

10. The 2024/25 internal audit plan provided by the Council's internal audit team included 15 days for work specifically for the IJB and was approved by the Performance and Audit Committee in March 2024. In agreement with the Head of Finance and Resources, no audit work specific to the IJB was identified or included in the plan and the days were to be reserved to address any emerging issues during the year, carrying out follow up, preparing reports, attending committee and liaising with partner organisations and peers. No specific IJB audits or emerging issues were reviewed during the year.

11. There are currently no outstanding IJB specific audit recommendations. Follow up work is carried out on implementation of Council recommendations specific to HSCP and these are reported to each Performance and Audit Committee throughout the year.

### **DELIVERY OF THE INTERNAL AUDIT SERVICE**

12. Internal Audit is an independent appraisal function established for the review of the internal control system as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of the organisation's resources.

13. Internal audits which are of relevance and interest to the IJB will be carried out in both the Council and the Health Board by their respective internal audit teams and these will be detailed within the relevant organisation's audit plans.

14. The internal audit plan for the Council was approved by the Audit and Scrutiny Committee in March 2024 and included an allocation of 15 days for IJB audit commitments. These days are audit allocations for IJB specific audits and are in addition to HSCP related audits included within the Council audit plan. In 2024/25, three audits specific to the HSCP were carried out on Bonnyton House, St Andrews House and Payments to Care Providers.

15. HSCP related audits carried out by the council's internal audit team have been submitted to the Performance and Audit Committee periodically with details of the full reports and levels of implementation of recommendations made.

16. ERC's internal audit's annual report and assurance statement for 2024/25 was submitted to the Council's Audit and Scrutiny Committee on 19 June 2025 for approval. The audit opinion concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for the year ended 31 March 2025.

17. Azets currently provide an internal audit service on behalf of NHSGGC. In 2024/25 a total of ten audits were conducted and reports issued. Summary details have been separately provided to the Performance and Audit Committee as they became available. None of the reports were classified as requiring immediate major improvement. Overall, there were no grade 4 recommendations in any audit report.

18. No significant governance issues were raised by NHSGGC's internal auditor Azets in their annual report presented to the NHSGGC Audit Committee in June 2025 which were of relevance to the East Renfrewshire IJB.

### **CONFLICTS OF INTEREST**

19. There have been no instances during the year which have impacted on our independence and/or lead us to declare any interest.

**ASSESSMENT OF CONTROLS AND GOVERNANCE**

20. The evaluation of the IJB's control environment is informed by a number of sources, primarily the work carried out the by the internal audit services of the Council and the NHSGGC.

21. As such, any significant governance issues reported in either the Council's or NHS Greater Glasgow and Clyde's 2024/25 Annual Governance Statements are considered for relevance to the East Renfrewshire IJB. No significant relevant issues were noted within the NHS statement or the Councils Annual Governance Statement.

22. The internal auditors for NHSGGC have presented their annual report and assurance statement for 2024/25 to the NHS Audit and risk committee. They concluded that NHSGGC has a framework of governance and internal control that provides reasonable assurance regarding the effective and efficient achievement of objectives.

**OPINION**

23. It is my opinion based on the information available and assurances provided, that reasonable assurance can be placed on the framework of governance, risk management and internal controls which operated in the East Renfrewshire Integration Joint Board in the year to 31 March 2025. The IJB has produced a Governance Statement which concurs with this conclusion.



<b>Meeting of East Renfrewshire Health and Social Care Partnership Held on</b>	Performance and Audit Committee 24 September 2025
<b>Agenda Item</b>	7
<b>Title</b>	Audited Annual Report and Accounts 2024/25
<b>Summary</b>  <p>This report provides an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2024 to 31 March 2025.</p> <p>The Chair of Performance and Audit Committee will advise the Integration Joint Board of:</p> <ul style="list-style-type: none"> <li>• any matters arising from the Performance and Audit Committee in relation to the unaudited annual report and accounts</li> <li>• the Performance and Audit Committee's decision taken 24 September 2025 on the remittance of the unaudited Annual Report and Accounts to the Integration Joint Board.</li> </ul>	
<b>Presented by</b>	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<b>Action Required</b>  <p>The Performance and Audit Committee is requested to:</p> <ol style="list-style-type: none"> <li>Agree the audited annual report and accounts and remit to the Integration Joint Board for approval,</li> <li>Note and comment on the summary overview of financial performance document for 2024/25 prior to publication on the IJB website.</li> </ol>	



**East Renfrewshire Integration Joint Board****Performance and Audit Committee****24 September 2025****Report by Chief Financial Officer****Audited Annual Accounts 2024/25****PURPOSE OF REPORT**

1. This report provides an overview of the audited annual report and accounts for the Integration Joint Board (IJB) covering the period 1 April 2024 to 31 March 2025.
2. The Chair of Performance and Audit Committee will advise the Integration Joint Board of:
  - any matters arising from the Performance and Audit Committee in relation to the unaudited annual report and accounts
  - the Performance and Audit Committee's decision taken 24 September 2025 on the remittance of the unaudited Annual Report and Accounts to the Integration Joint Board

**RECOMMENDATION**

3. The Performance and Audit Committee is requested to:
  - a) Agree the audited annual report and accounts and remit to the Integration Joint Board for approval,
  - b) Note and comment on the summary overview of financial performance document for 2024/25 prior to publication on the IJB website.

**BACKGROUND**

4. The Public Bodies (Joint Working)(Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of Health and Social Care in Scotland.
5. The IJB is a legal entity in its own right, created by Parliamentary Order, following Ministerial approval of the Integration Scheme. NHS Greater Glasgow and Clyde (NHSGGC) and East Renfrewshire Council have delegated functions to the IJB which has the responsibility for strategic planning, resourcing and ensuring delivery of all integrated services.
6. The IJB is specified in legislation as a 'section 106' body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Code of Practice on Accounting for Local Authorities in the United Kingdom.

## REPORT

7. The unaudited annual report and accounts for the IJB has been prepared in accordance with appropriate legislation and guidance. An overview of the process is set out below:
8. The annual report and accounts of the IJB are included at Appendix 1 and, subject to Performance and Audit and Integration Joint Board approval, will be signed via the Ernst & Young agreed electronic process. The signing requirements are:

Management Commentary	Chair of the IJB, Chief Officer, Chief Financial Officer
Statement of Responsibilities	Chair of the IJB, Chief Financial Officer
Annual Governance Statement	Chair of the IJB, Chief Officer
Remuneration Report	Chair of the IJB, Chief Officer
Balance Sheet	Chief Financial Officer
Acknowledgements	Chair of the IJB, Chief Officer, Chief Financial Officer

9. It is a statutory requirement that the Chief Financial Officer (being the proper officer) provide Ernst & Young with a letter of representation (ISA580) along with the annual report and accounts. This is included at Appendix 2.
10. The Chief Internal Auditor's Annual Report and the Draft Ernst & Young Annual Report confirm the Annual Report and Accounts for 2024/25 are unqualified, unmodified, meet legislative requirements, address best value and appropriate governance is in place.
11. The Chair of the Performance and Audit Committee will advise the IJB on the key points from this committee and associated presentation of audit findings.
12. The key messages from Ernst & Young are rated as Red, Amber or Green and are summarised:

Key Messages		RAG
Financial Management	<p>The IJB's financial outturn in 2024/25 records an overall underspend of £1.48 million in operational service delivery. A key factor in the delivery of the underspend was an additional non-recurring allocation of £1 million from NHS Greater Glasgow and Clyde in relation to ongoing and significant prescribing pressures.</p> <p>Within other areas of the savings programme, the IJB achieved significant savings on a recurring basis in 2024/25.</p> <p>The Chief Financial Officer has plans to review the content of financial reports during 2025/26, including seeking feedback from members of the Integration Joint Board.</p>	Green
Financial Sustainability	<p>The IJB was able to rebuild its General Reserves in 2024/25 to £1.4 million but current projections highlight that the balance could fall to 0.01% of the IJB's net budget in 2025/26, and there remains a risk that they will be exhausted in full. This is in breach of the IJB's policy to hold 2% of net budget in General Reserves and presents a risk to the IJB's ability to set a</p>	Red

	balanced budget in future years. The IJB's Medium Term Financial Plan outlines a cumulative budget gap of up to £32.6 million in the period to 2029/30. As a result, there remains a critical need to identify recurring savings or reductions in services to remain financially sustainable.	
Vision, Leadership and Governance	Governance arrangements functioned in line with expectations throughout 2024/25. The IJB's partners continued to make progress to update the Integration Scheme, following a period of mandatory consultation but the approval has been further delayed as a result of significant changes by partner bodies. The IJB appointed a new Chief Officer effective from May 2025 and approved an updated Strategic Plan to support the prioritisation of services to 2027/28.	Green
Use of Resources	The IJB has a well-developed approach in place to monitor and report on progress against strategic priorities and was able to demonstrate key achievements in 2024/25. The IJB continues to highlight an ongoing financial sustainability risk within its risk registers that may undermine the delivery of the Strategic Plan. The IJB was subject to several external inspections in 2024/25 with positive findings published in Care Inspectorate reports and few recommendations made	Green

13. Within the Financial Statements there are no changes or adjustments. Ernst & Young identified one presentational change that has been made within the remuneration report, following technical audit advice; this is classed as a presentational change. This is not unique to East Renfrewshire.
14. The Chief Financial Officer will review the content and format of the annual report and accounts for 2025/26 with a view to streamlining content. This is part of a wider governance review included in priority five of our One Year Delivery Plan: Sustainable Health and Care System – We develop a sustainable system through embedding digital technologies, continuous improvement and robust financial, clinical and corporate governance so that our resources are used effectively and efficiently.
15. The red RAG status of Financial Sustainability is as expected and mirrors our own Strategic Risk Register. This was also red in the previous two financial years, recognising the ongoing financial challenge to the IJB. This is not unique to East Renfrewshire as our local challenges very much reflect the national landscape for health and social care.
16. Both the PAC and the IJB will take some reassurance that the RAG status for Financial Management has returned to green, recognising the progress we are making towards financial recovery, albeit with significant challenges ahead. In 2023/24 this was rated as amber, given our financial recovery position.
17. The action plan included at Appendix E of the Ernst & Young Annual report (extract below) details the one recommendation brought forward from the prior year:

Prior year recommendations			
No.	Recommendation	Management response	Our assessment of progress
1.	<b>Financially sustainable planning</b>  The IJB's General Reserves were exhausted during 2023/24 and earmarked reserves have fallen to an unsustainable position. The scale of the financial volatility facing the IJB, including, prescribing and pay inflation, and the difficulty of delivering savings due to the complexity of service user requirements mean that adequate general reserves are essential to manage the level of risk. There is a risk that financial recovery measures will be necessary in 2024/25 to deliver financial balance. The IJB must develop a realistic and sustainable financial plan that balances the risk associated with savings and supports the rebuilding of reserves in the medium term. Grade 1	<b>Response:</b>  The budget agreed for 2024/25 included an over recovery target for savings to allow for forward planning including rebuilding of reserves. The tension between delivering savings and building reserves, particularly in the current climate is recognised.  Responsible officer: Chief Financial Officer  Implementation date: 31 March 2025	<b>In progress:</b>  While the IJB has delivered significant savings in 2024/25, the IJB is not yet able to demonstrate a sustainable future in the medium term. The IJB has further plans to develop a range of options to close the current gaps based on a prioritisation of services.

18. As with usual custom and practice there have been some minor wording changes within the report to enhance clarity and / or ease of reading, none of which are significant.

19. The main messages from the annual report and accounts remain:

20. This was another challenging year for the HSCP as we worked to balance meeting the demand for services within the allocated budget and ensure we delivered on the savings programme to support our financial sustainability. We needed to deliver £9.8 million of savings as part of our plans to balance our budget and we set ourselves a target of £11.8 million, to prepare for challenges in 2026/27 and beyond.

21. With the exception of prescribing pressures and the associated saving gap of c£2 million we have achieved all other required savings on a recurring basis going into 2025/26. The savings delivered in 2024/25 totalled £8.593m, with a marginal over recovery on a full year effect. The table below shows the final position compared to the March 2025 revenue monitoring report:

Savings Delivered 2024/25	ERC	NHS	Total
	£m	£m	£m
Projected at March IJB (based on January ledgers)	6.203	2.063	8.266
<b>Final Savings Delivered</b>	<b>6.550</b>	<b>2.043</b>	<b>8.593</b>
Improvement	0.347	(0.020)	0.327
Full Year Effect Over / (Under) Recovery in 2025/26	0.088	(0.059)	0.029

22. We received an additional £1 million non-recurring allocation from NHSGGC during 2024/25 in recognition of the prescribing challenge.

23. We have ended the year with an underspend of £1.482 million, subject to the audit of our accounts, and this has been added to our general reserve in the first instance. The IJB will take decision on the use, or otherwise, of this reserve during 2025/26. This will take cognisance of the Change and Improvement programme the Chief Officer will develop with the IJB and potentially fund invest to save proposals to promote longer term financial sustainability.
24. The financial performance in 2024/25 is a significant improvement to 2023/24 and shows tentative progress towards financial recovery and sustainability. Despite this improvement the IJB remains in breach of its reserves policy to hold 2% of the budget in usable reserve. The general reserve is currently 0.9% of the total IJB budget for 2025/26, excluding the set aside budget allocation.
25. We have continued to see operational challenges including cost pressures from meeting demand for Care at Home, the cost of special observations within the Learning Disabilities In-Patients service which we host on behalf of all six HSCPs within Greater Glasgow and Clyde and the costs of prescribing through our GP practices.
26. The Supporting People Framework, based on eligibility criteria, is fully embedded with recurring savings achieved in full. Within the non-care at home services an over recovery of £1 million supports the budget savings for 2025/26. The care at home shortfall of £1 million has been reflected in the budget for this service for 2025/26 and is being delivered through the redesign programme in place.
27. The operational underspend is £1.482 million (0.87% of budget) and is better than the last reported position taken to the IJB which was based on January forecasts and projected an underspend of £0.288 million.
28. The main variances to the budget were:
  - £1.082 million underspend within Children & Families reflecting the profile of care costs during the year, additional income from the Home Office and staff turnover
  - £2.033 million underspend with community based care for adults and older people is primarily from nursing and residential care and staff turnover. In 2025/26 there has been some budget realignment to Intensive Services
  - £1.313 million overspend within Intensive Services from in-year savings shortfalls and service pressures from meeting demand
  - £1.146 million overspend in Prescribing from continued costs and volume pressures combined with legacy pressures, this is net of £1 million non-recurring support from NHS Greater Glasgow and Clyde
  - £1.125 million underspend within Finance and Resources in the main reflects the non-recurring pension gain, offset in part to meet HSCP wide in-year savings shortfalls and pressures
29. The IJB received detailed financial reporting throughout the year. The main reasons for the reduction in projected costs of £1.194 million since last reported to the IJB in March were:

- £0.496 million reduction in children and families where we received additional income from the home office for unaccompanied children and young people along with a reduction in the cost and timescale for a complex care package
  - £0.304 million reduction in care at home costs for purchased care
  - £0.207 million lower costs within mental health recovery purchased care, reflecting a revised timescale for a complex care package
  - £0.150 million deferred income increase within older people
30. Our reserves have increased during the year, with the main change resulting from the addition to our general reserve, the brought forward balance was nil following financial recovery in 2023/24.
31. We used £0.966 million of reserves in year and we also added £2.297 million into earmarked and general reserves. The year on year movement in reserves is set out in detail at Note 8 (Page 71) of the annual report and accounts and is summarised:

Summary	£ Million	£ Million
Reserves as at 31 March 2024		1.864
Planned use of existing reserves during the year	(0.966)	
Funds added to reserves during the year	2.297	
Net increase in reserves during the year		1.331
Reserves as at 31 March 2025		3.195

32. Our ring-fenced reserves account for £0.860 million of the balance at 31 March 2025. During the year we spent £0.311 million on existing initiatives and £0.371 million was added towards the end of the year for non-recurring prescribing support
- £0.359 million as part of the 2025/26 budget
  - £0.012 million for national IT projects.
- The funding to support the development of our Recovery Hub at £0.489 million, brought forward from 2023/24 is the other reserve taken into 2025/26.
33. Our earmarked reserves are £0.853 million of the balance. During the year we used £0.172 million during the year and added £0.444 million to support:
- £0.082 million to the ongoing programme of Learning Disability Health Checks across the health board area
  - £0.250 million to support the implementation of the case recording system
  - £0.100 million is proposed to support the local impact from a national fostering and adoption campaign
  - £0.012 million for existing commitments for cancer screening inequalities
- This remaining balance of £0.409 million supports existing commitments already in place for the whole family wellbeing project and trauma informed practice
34. As reported above our general reserve is now sitting at £1.482 million going into 2025/26.

**CONCLUSIONS**

35. The preparation of the audited annual report and accounts for the IJB meets all legislative requirements and there are no significant governance issues to report.
36. Whilst the 2024/25 position shows a great improvement on the prior year the IJB remains in breach of its reserves policy, with significant challenges ahead in the continued delivery of savings, meeting demand and complexity within the budget and with a challenging medium term outlook.

**RECOMMENDATIONS**

37. The Performance and Audit Committee is requested to:
  - a) Agree the audited annual report and accounts and remit to the Integration Joint Board for approval,
  - b) Note and comment on the summary overview of financial performance document for 2024/25 prior to publication on the IJB website.

**REPORT AUTHOR AND PERSON TO CONTACT**

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)

[Lesley.Bairden@eastrenfrewshire.gov.uk](mailto:Lesley.Bairden@eastrenfrewshire.gov.uk)

0141 451 0746

7 September 2025

Chief Officer, IJB: Alexis Chappell

**BACKGROUND PAPERS**

IJB 25.06.2025: Item 8. [Unaudited Annual Report and Accounts 2024/25](#)





# **East Renfrewshire Integration Joint Board for the Health and Social Care Partnership**

## **Audited Annual Report and Accounts 2024/25**

Covering the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025

This page is intentionally blank

## Contents

Management Commentary	2 - 36
Statement of Responsibilities	37 - 38
Remuneration Report	39 - 41
Annual Governance Statement	42 - 50
Independent Auditor's Report	51 - 55
The Financial Statements	56 - 58
Notes to the Financial Statements	59 - 74
Where to Find More Information and Acknowledgement	75 - 76

# Management Commentary

## Introduction

East Renfrewshire Integration Joint Board (IJB) was legally established on 27<sup>th</sup> June 2015 and has the strategic responsibility for planning and delivery of health and social care services for the residents of East Renfrewshire. The vision, values, priorities and outcomes we aim to achieve through working together with the people of East Renfrewshire to improve lives are set out in our Health and Social Care Partnership (HSCP) 3 Year [Strategic Plan for 2025 - 2028](#). Our strategic vision is:



The IJB is responsible for planning, commissioning and delivery of services for children and adults from both of our partners, East Renfrewshire Council and NHS Greater Glasgow and Clyde and also has the planning responsibility for our population's use of large hospital-based services along with housing aids and adaptations. The [Integration Scheme](#) provides a detailed breakdown of all the services the IJB is responsible for. The delivery of services is through the Health and Social Care Partnership.

This annual report gives the key messages for the IJB for the financial year ended 31st March 2025 and includes performance highlights and challenges along with the financial statements for 2024/25. The report also looks forward at the challenges the IJB is facing for 2025/26 and beyond as we endeavour to meet the needs and demands of our population.

The management commentary in this report discusses our

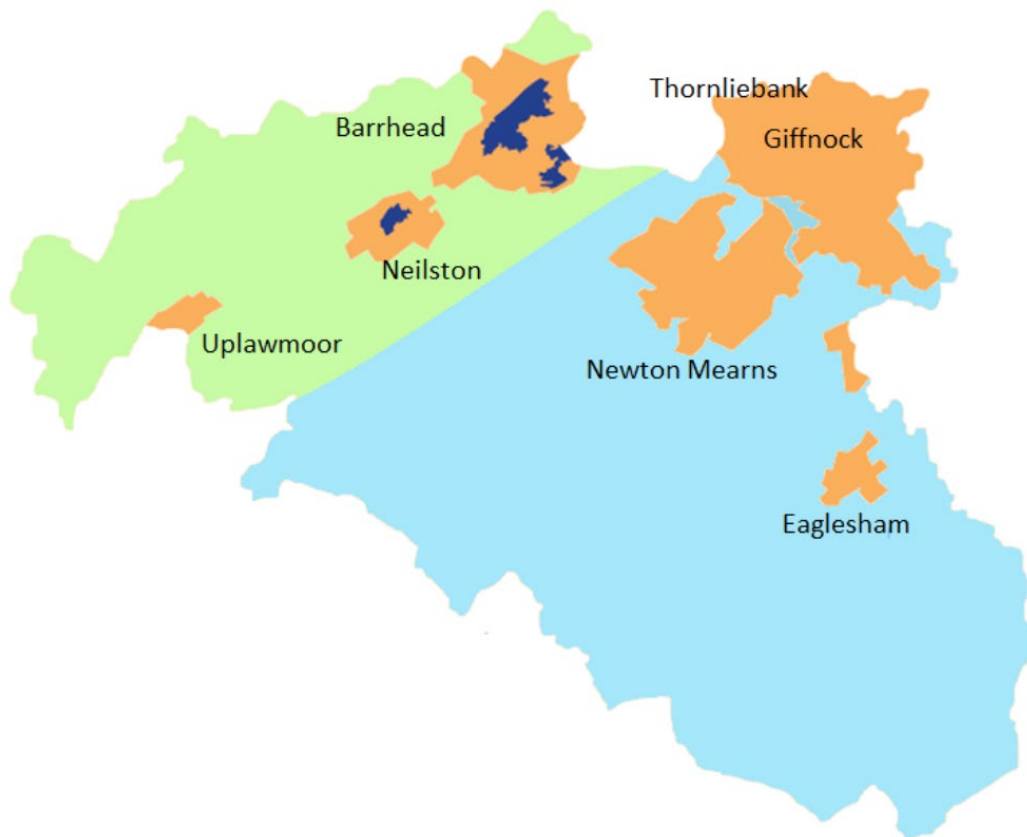
- Strategic Planning
- Key Messages and Operational Highlights and Challenges
- Performance Achievement and Challenges
- Financial Performance
- Future Challenges
- Conclusion

## Strategic Planning

The East Renfrewshire HSCP Strategic Planning Group (SPG) has responsibility for the development of our Strategic Plan and supports ongoing review of the plan and provides oversight of the delivery of our strategic priorities. The SPG is a local forum for discussion on emerging themes and key initiatives in health and social care. The SPG is a multi-agency group made up of HSCP officers, IJB voting members, statutory stakeholders (e.g. housing colleagues), third and independent sector representatives, GPs, people who use our services and unpaid carers.

East Renfrewshire covers an area of 174 square kilometres and borders the City of Glasgow, East Ayrshire, North Ayrshire, Renfrewshire and South Lanarkshire.

We have two localities: Eastwood and Barrhead. This best reflects hospital flows with the Eastwood Locality linking to the South Glasgow hospitals and the Barrhead Locality to the Royal Alexandra Hospital in Paisley. Our management and service structure is designed around our localities and we continue to develop planning and reporting at a locality level.

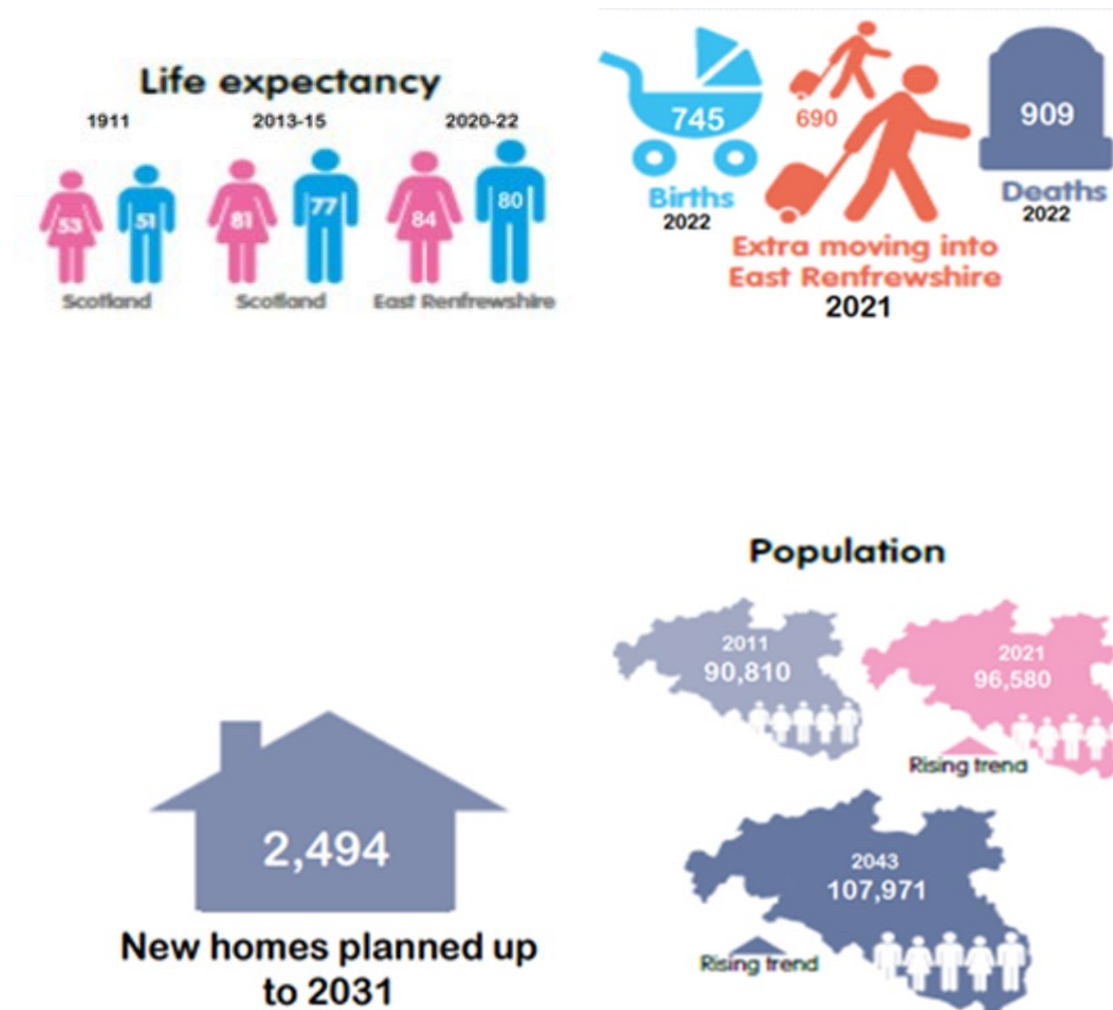


Our population<sup>1</sup> continues to grow and reached 98,600 in 2023. 75% of the population live in the Eastwood area (Busby, Clarkston and Williamwood, Eaglesham and Waterfoot, Giffnock, Netherlee and Stamperland, Newton Mearns and Thornliebank) and 25% live in the Barrhead area (Barrhead, Neilston and Uplawmoor).

East Renfrewshire has an ageing population. By 2043, almost one quarter of East Renfrewshire is projected to be aged 65 or over (23.8%). There has been a 26% increase in the number of residents aged 85 years and over during the last decade.

<sup>1</sup> Source: 2022 Mid-Year Estimates, National Records of Scotland.

People over 80 are the greatest users of hospital and community health and social care services.



All of these changes will add pressures to the services that we provide.

## Strategic Plan 2025 - 2028

Our current Strategic Plan covers the 3-year period 2025-2028 and sets out the shared ambitions and strategic priorities of our partnership; and how we will focus our activity to deliver high quality health and social care to the people of East Renfrewshire. This document and our Annual Performance Report demonstrate how we have supported delivery of our strategic priorities.

Our strategic outcomes articulate our overarching priorities for the three-year period and are ambitious for the health and wellbeing of local people. Despite the challenges that the partnership faces, we believe that all local people can live their lives in good physical and mental health and achieve their full potential.

People are enabled to live healthy and fulfilling lives

Our communities are resilient and there are better opportunities for health and wellbeing

People are safe and protected

These priorities compliment the three pillars set out in the new East Renfrewshire Community Planning Partnership vision for 2040, *A Place to Grow*. Delivering on our HSCP strategic outcomes will contribute to the pillars in the community plan:

- Our children and young people flourish;
- Our communities and places thrive;
- We all live well.



More information on *East Renfrewshire – A Place to Grow* can be found [here](#).



This strategic plan also contributes to the delivery of the principles and priorities of the [NHSGGC Moving Forward Together](#) programme, as well as the NHSGGC Clinical Vision and NHSGGC thematic plans. Central to our approach is the 'tiered' model of healthcare which promotes self-management and the person at the centre. The model sees different levels of appropriate advice, treatment and support tailored to what we need. The model is responsive to different levels of demand and resource.

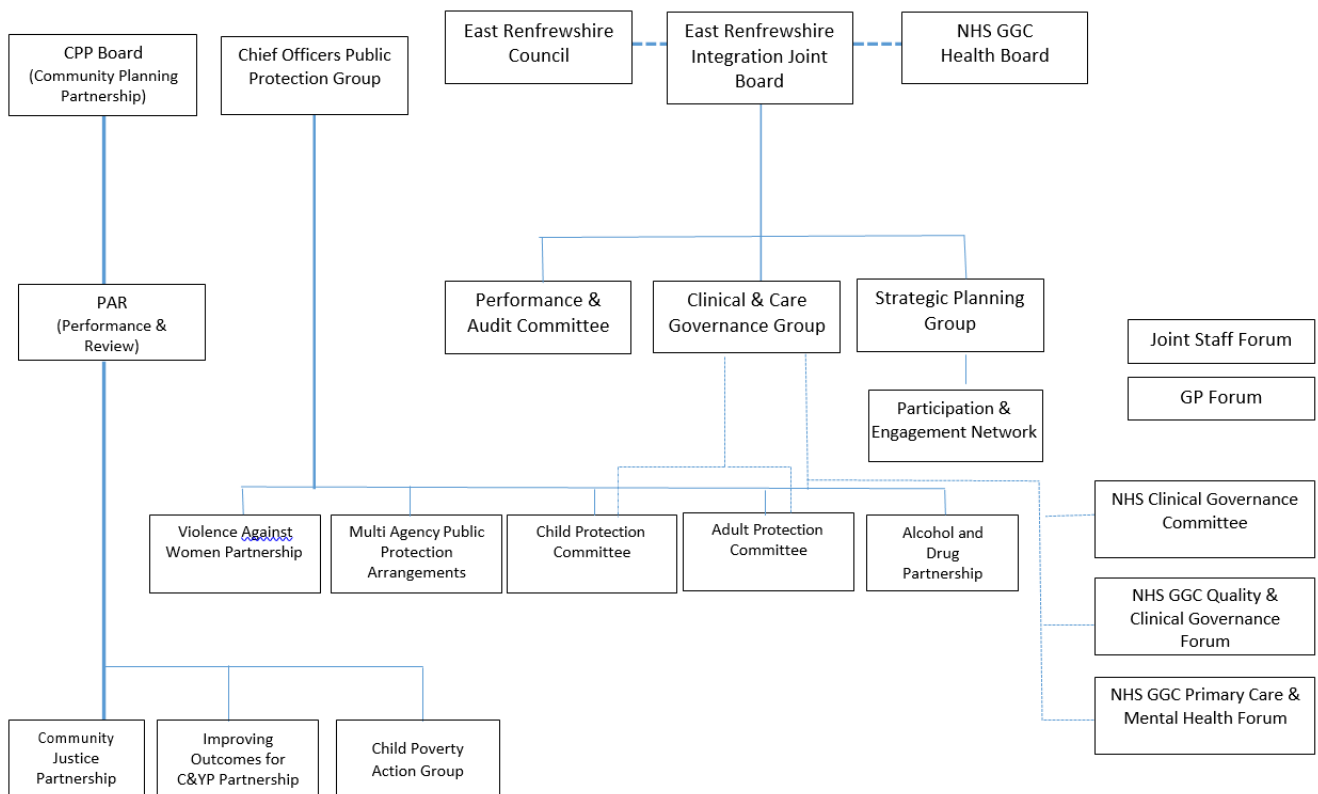


## Strategic Plan 2025-28 on a page

<p><b>Drivers and influencers</b></p> <ul style="list-style-type: none"><li>• HSCP Vision and Values</li><li>• National, regional and local policy</li><li>• Joint Strategic Needs Assessment</li><li>• Partnership, stakeholder, service user and public views and priorities</li><li>• Performance data, benchmarking and best practice</li></ul> 	<p><b>Challenges and pressures</b></p> <ul style="list-style-type: none"><li>• Population and demographic change, particularly children and older people</li><li>• Financial constraints / budgetary pressures</li><li>• Increasing volume and complexity of presenting needs</li><li>• Pressure on acute hospital in-patient services</li><li>• Increasing pressure on our unpaid carers</li><li>• Increasing mental health and wellbeing concerns</li><li>• Ensuring choice and control</li><li>• Achieving the appropriate balance of care</li><li>• Addressing health inequalities</li><li>• Ensuring public protection</li><li>• Revised National Care Service (NCS)</li><li>• Sustaining and supporting our workforce</li></ul> 	
<p><b>Our approach</b></p> <p>Focusing resources where most needed • Working in partnership with communities and 3<sup>rd</sup> and independent sector partners • Supporting self-management and digital approaches • Collaboration and shared learning on improvement/best practice • Person-centred/trauma-informed practice</p>		
<p><b>Our strategic outcomes and areas of focus</b></p>		
<p><b>People are enabled to live healthy and fulfilling lives</b></p> <ul style="list-style-type: none"><li>• Supporting children, young people and their families to improve mental and emotional wellbeing</li><li>• Supporting people to maintain their independence at home and in their local community</li><li>• Supporting better mental health and wellbeing and reducing harm from alcohol and drugs</li><li>• Supporting people who care for someone, ensuring they are able to exercise choice and control</li><li>• Supporting staff across the partnership to strengthen resilience and wellbeing</li></ul>	<p><b>Our communities are resilient and there are better opportunities for health &amp; wellbeing</b></p> <ul style="list-style-type: none"><li>• Strengthening links with communities and 3<sup>rd</sup> sector supports</li><li>• Supporting individuals and communities to tackle health inequalities and improve life chances</li><li>• Supporting people's healthcare needs by providing support in the right way, by the right person at the right time</li><li>• Supporting effective community justice pathways that support people to stop offending and rebuild lives</li></ul>	<p><b>People are safe and protected</b></p> <ul style="list-style-type: none"><li>• Protecting people from harm</li><li>• Addressing violence against women</li><li>• Minimising self-harm and suicide</li><li>• Health protection</li></ul>
<p><b>Enablers for change</b></p> <p>Service review and redesign • Our workforce • Local people and communities • Local Partners • Our Financial Plan • Data and intelligence • Digital technology • Equalities Outcome Plan • Commissioning Plan • Housing Contribution Statement</p>		

We continue to strengthen our supportive relationships with independent and third sector partners, recognising the increased levels of participation in our communities and informal support within our localities. In our Commissioning Strategy, we also recognise that we need to extend beyond traditional health and social care services to a long-term wider partnership with our local people, carers, volunteers, community organisations, providers and community planners. Our collaborative commissioning model supports how we will work.

The IJB continues to build on the long-standing delivery of integrated health and care services within East Renfrewshire and the continued and valued partnership working with our community, the third, voluntary and independent sectors, facilitating the successful operation of the Health and Social Care Partnership (HSCP). The chart below shows the governance, relationships and links with partners which form the IJB business environment.



## Key Messages, Operational Highlights and Challenges

This was another challenging year for the HSCP as we worked to meet the demand for services whilst delivering on our significant savings programme. We set a savings target of £11.8 million, which was £2 million higher than we needed to balance our budget as part of our forward planning to work towards financial sustainability. This includes building up reserves, which we depleted as part of the financial recovery process invoked in 2023/24.

Significant progress was made during 2024/25 on embedding the Supporting People Framework, which is our criteria-based approach to care, as a key element of the savings programme. With the exception of prescribing costs, where a c£2 million recurring gap has added to the 2025/26 challenge all other savings have been realised on a recurring basis going into 2025/26.

In recognition of the pressure that prescribing costs had on our operational budget NHS Greater Glasgow and Clyde provided an additional £1 million funding during the year, on a non-recurring basis.

Despite the ongoing challenges and recognising the progress made we ended the year with an operational surplus of £1.482 million which has been added to our general reserve.

Our Annual Performance Report for 2024/25 provides a detailed overview and demonstrates how the HSCP delivered our key priorities during the year and how we are performing in relation to the National Health and Wellbeing Outcomes. The commentary included in this report provides an overview of some of the highlights and challenges we faced across the range of services we provide. All of our services support delivery of one or more of our strategic priorities.

### Children and Families

During the year our children's services have continued to see high levels of demand and complexity among referrals. We continue to work with an increasing number of children with diagnosed neurodevelopmental disorders and a high prevalence of families in crisis.

We have seen an increase in children who are looked after away from home who experience 1 or more placement moves to 27.1% up from 14.4% in the previous year. The service support 89% of care experienced children in the community rather than a residential setting.

The service continues to ensure the multi-agency safeguarding process and plans are in place for child protection, where cases assessed as having increased level of safety declined from 100% to 87% for 2024/25.

Our Healthier Minds team saw 411 children, young people and families referred, with 19% of those referred having a diagnosis of Autism and/or ADHD. A further 8% have neurodivergent traits, most are awaiting diagnosis. There continues to be a high number of children and young people referred to the service seeking support whilst on a waitlist for diagnosis, support and training is offered to them and their families. 97% of children and young people supported by our Healthier Minds Team reported improved mental and emotional wellbeing and this performance has been maintained from the previous year.

The number of unaccompanied asylum-seeking children now makes up around one third of our looked after children, this has increased from almost a fifth last year. The Youth Intensive Support Team currently support 32 young people.

We continue to support young people with complex needs as they transition from one life stage to another. We have seen an increase in the numbers of young people being referred for transitions assessment, planning and support, with numbers forecast to continue increasing in future years. The HSCP Transitions Team was created to support improvement and work within childrens and adult services within the HSCP and the council. The focus is to provide an improved transition from children's services to adult services for young people with very complex needs. The team are working alongside 91 young people going through transition to young adulthood.

The Care Inspectorate undertook inspections on three children and young peoples' services during the year, between 13 January and 7 February 2025. The inspection grades are summarised below and the care inspectorate made no requirements. There were very positive comments in all three reports as reported to the IJB's Performance & Audit Committee.

The **Fostering** service provides a fostering and family placement resource for children and young people aged from birth to 18 years. The service recruits and supports foster carer families to provide a range of fostering placements including permanent, long-term, interim, emergency and short breaks.

Type of Inspection	Grading	
Announced (short notice)	Support people's wellbeing	5 – Very Good
	How well is our care and support planned	5 – Very Good

The **Adoption** service provides a service for children and young people, aged from birth to 18 years and their families. The service recruits and supports adoptive parents to provide families for children, who have been assessed as unable to live with their birth parents or extended family members.

Type of Inspection	Grading	
Announced (short notice)	Support people's wellbeing	5 – Very Good
	How well is our care and support planned	5 – Very Good

The **Adult Placement** service is linked to fostering service and supports carers providing support to young people on a continuing care basis. Our approval of Supported Carers also sits under this registration. Continuing care supports young people from the age of 16 – 21 years of age. Supported Carers are approved to care for young people from the age of 16 – 26 years of age.

Type of Inspection	Grading	
Announced (short notice)	Support people's wellbeing	5 – Very Good
	How well is our care and support planned	5 – Very Good

### Supporting People at Home

We continued to support people to live independently and well at home, despite additional demand pressures due to more people seeking support at home as well as increased levels of frailty and complexity; 96.8% of local people aged 65+ living in housing rather than a care home

or hospital and the % of people reporting outcome of 'living where you/as you want to live' increased to 95%, up from 91% in the previous year.

The percentage of adults who agreed that they are supported to live independently as possible remained at 80.4% and 89.6% of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life which is up from the last survey 83.6% and compares with Scottish average of 69.8%.

Our local Community Hub helps residents to access information and signposts them to local community services and supports. The Community Hub is a partnership between Voluntary Action East Renfrewshire (VAER), HSCP Talking Points and East Renfrewshire Council Communities and Strategic teams.

The Talking Points partnership continues to provide resource sharing referrals across East Renfrewshire and has continued to support local people looking for support within their communities, playing a pivotal role in diverting moderate to low level supports away from the HSCP front door, being picked up and supported by appropriate community and 3rd Sector providers. In 2024/25 Talking Points responded to 627 referrals for help, 516 referrals from organisations and 111 self-referrals from individual residents.

During the year VAER has continued to offer capacity supports to our local 3<sup>rd</sup> Sector. Throughout 2024/25 VAER has offered direct Capacity Building supports to 177 groups and organisations. The team supported these groups and organisations with 185 support interventions.

### **Supporting People with Learning Disabilities**

Our Transitions Service continues to support the transition of young people with service and care needs with close collaborative working across children and adult health and care services. The priority for the service is to ensure a positive transition for young people. A key area of focus is the prevention of crisis for individuals through early identification of potential placement breakdown. During the year there has been positive partnership working with Barrhead Housing Association and The Richmond Fellowship Scotland to support transition for an individual to their own home after leaving school thereby averting a crisis situation from occurring.

The Coming Home Report is the Scottish Government strategy to prevent placement breakdown for people with learning disabilities that can lead to inappropriate hospital admission or out of area placement. To support this, we have established a fully operational Dynamic Support Register (DSR) which allows early identification of high-risk situations. There has been effective partnership working with the council's housing service, registered social landlords and service providers (key stakeholders in these situations). We have also created a High-Risk Register for young people identified via transitions mapping work who are too young for addition to the DSR.

### **Specialist Learning Disability Services**

The service hosts in-patient wards on behalf of all six HSCPs within Greater Glasgow and Clyde. This was a particularly challenging year managing the planned closure of one ward, as part of service redesign along with an unplanned decant from another ward following damp issues within the ward. Ensuring the safety and wellbeing of both patients and staff was at the forefront of both moves and every action taken to minimise the disruption for patients and their families.

The Mental Welfare Commission visited Blythswood in April 2024 and the feedback was very positive recognising:

- All legal and other documentation including care plans was of a high standard.
- They were impressed with the activity schedule, both group and individual and recognised the correlation this had with reduced incidents of violence and aggression.
- The commission highlighted the positive leadership and culture shift and commended the work on this. They also advised that the families/carers they spoke with were universally positive about Blythswood with a former head teacher of one of the patients stating that the patient 'was finally heard when he came to Blythswood'.

During the year our community Learning Disability Health Check Team has supported the delivery of health checks across GGC for people with learning disabilities. The Learning Disability Health Check Team has been providing a fully operational service across GGC since January 2025 (following a successful pilot in 2024) with a very successful 80% rate of uptake.

### Protecting and Supporting Adults at Risk of Harm

The HSCP has seen a steady increase in demand from Adult Support and Protection (ASP) activity over a number of years and this continued into 2024/25. There were 1,716 ASP referrals during 2024/25, up 16% from the previous year, where we had 1,475 referrals in 2023/24.

ASP inquiries increased slightly during the year at 1,146 compared with 1,107 for the previous year. The number of ASP investigations decreased compared with the previous year at 152, down from 228.

Improvement in safety and wellbeing outcomes for women who have experienced domestic abuse is 92% consistent with 2023/24 performance (93%) and ahead of target (85%). A total of 1,116 women and children were supported across Women's Aid three core services, helpline and drop in enquiries compared to 1,059 during the same period last year, a 5% increase.

People agreed to be at risk of harm and requiring a protection plan have one in place continues to be 100% of cases.

### Care at Home

The service provides care to around 450 residents covering on average 8,400 visits and 3,000 hours of care per week. There have been significant capacity issues within Care at Home both locally and across Scotland leading to continuing pressure on the HSCP's in-house care at home service. During the year we have been working to redesign homecare and telecare to help us manage growth in demand, as well as to improve efficiency, maintain the quality of care provided and deliver this within budget.

The % of people aged 65+ with intensive care needs (plus 10 hours) receiving care at home dropped from 62.5% to 60% missing our agreed target of 62%. This compares to a national average of 62.6%. The provision of quality care at home to support people to live independently and well in their own homes remains a key priority for the partnership and ongoing improvement of our care at home services continues.

In the year, reablement performance has declined with 43% of care needs reduced following period of reablement – down from 63% and significantly lower than target (60%). The complexity of need of service users has increased meaning less people coming to the service



are suitable for reablement. We continue to work hard to get people out of hospital as soon as possible, without delay.

The Care Inspectorate undertook an unannounced inspection of our Care at Home Service from the 21<sup>st</sup> of January until the 30<sup>th</sup> of January 2025.

Type of Inspection	Grading	
Unannounced	Support people's wellbeing	4 – Good
	Leadership	3 – Adequate
	Staff team	4 – Good
	Care and support planning	3 – Adequate

The key messages from the inspection were that:

- People using the service were treated with dignity and respect.
- People were supported to live safely and independently at home.
- Staff were kind, caring and compassionate.
- Staff development and support had improved.
- Improvements were needed in the scheduling and monitoring of people's home care visits to promote greater continuity.
- Improvements were needed in care planning to promote people's health and wellbeing.
- Leaders had introduced new systems to improve the service and needed time to fully embed them into practice

The Care Inspectorate identified two requirements:

- By 5 May 2025, the provider must ensure there are suitably trained staff and systems in place to improve the scheduling and monitoring of people's home care visits. Staff with scheduling responsibilities should have adequate training, support and performance review to improve the continuity that people using the service experience
- By 5 May 2025, the provider must ensure people have appropriate personal plans, known as care plans, that captures people's wishes and needs to promote their wellbeing.

The service has an action plan in place to meet the requirements within the timescale set.

### **Reducing Unplanned Hospital Care**

Despite continuing pressures on the social care sector and our care at home service during the year we have maintained an average of 7 days, unchanged from the previous year. When Adults With Incapacity (AWI) are included, the delays averaged 13 over the year, down from 15 in 2023/24 but missing our target of 11.

Our unplanned hospital attendances and admissions are stable (having increased slightly but remaining within target) and have not returned to pre-Covid levels. Hospital attendances from our care homes reduced during 2024/25 reflecting the level of support the partnership is providing to support prevention.

The proportion of people with their last 6 months of life spent at home or in a community setting is 88.8% up from 87.7% and ahead of target (86%)



Our dedicated Home from Hospital service facilitates the most complex hospital discharges. This includes a home first ethos but also ensuring the appropriate and effective use of intermediate and interim care beds when appropriate. When the level of homecare package required is not immediately evident or available, or ongoing rehabilitation and assessment is needed, by carrying out this activity in this setting versus hospital, it delivers improved outcomes for our people.

The Community Rehabilitation Service has been reshaped to manage the increased demand that we have been experiencing in recent years and is the only fully integrated Rehabilitation and Community OT service within Greater Glasgow, which allows individuals to have fully integrated, holistic assessment and interventions while minimising handovers between teams. The service also works closely with the East Renfrewshire Culture and Leisure Trust and other partners across the area.

During the past year we have continued our work to implement frailty pathways and support initiatives to address frailty in our communities with ongoing development of Home First Response/Frailty service. The community falls pathway with Scottish Ambulance Service (SAS) has been extended to include frailty presentations, where conveyance to hospital is not required but further assessment and input is necessary to support an individual safely at home.

To prevent crisis and emergency use of acute services, we continue to work to improve the quality and quantity of Future Care Plans. We continue to meet quarterly targets for these plans with quality assurance audit governance in place.

To support our local care homes and minimise hospital attendances and admissions we have established a Call Before You Convey (CB4YC) pathway providing enhanced senior clinical decision-making support over 7 days for Care Home staff to access when identifying a deterioration in a resident's health. Between April 2024 and March 2025, 47 calls came through resulting in >85% of residents supported to remain within the care home and avoid conveyance to hospital. Over 260 AHP assessments were undertaken of residents of Care Homes for support with transfers/ mobility/ equipment/ seating/ rehabilitation.

### **Supporting People Experiencing Mental Ill-Health and Supporting Recovery from Addiction**

Our teams have continued to deal with increased demand across mental health and addiction services due to increases in complexity. There has been high demand across all teams; Alcohol and Drug Recovery Service, Adult Mental Health Team, Primary Care Mental Health Team, Older Adult Mental Health Team. For older people we continue to see wellbeing impacted by issues such as isolation and reduction in mobility, however mental health hospital admissions remain low (at 1.26 admissions per 1,000 population).

87% of people wait no longer than 18 weeks for access to psychological therapies and this a continuing improvement from 84% in 2023/24 although this falls short of the target of 90%. We achieved the improvement by close monitoring of waiting times on a weekly basis, to address the longest waits and recruitment to fill key psychology and counselling posts. Demand for psychological therapy continues to be high.

97% people accessing recovery-focused treatment for drug/alcohol within 3 weeks, up significantly from 93% in 23/24 and we are maintaining performance ahead of target (90%).

78 alcohol brief interventions (ABIs) were undertaken compared with 568 in the previous year. This was due to a temporary reduction in the funding available for commissioning the delivery

of ABIs in 2024/25. This funding gap has been resolved for 2025/26 and delivery is expected to return to the 2023/24 levels.

A key priority in delivering our strategy to support better mental health and wellbeing is to ensure staff and volunteers across the wider partnership have the skills, knowledge and resilience to support individuals and communities. We continue to support training on mental health and wellbeing for third sector staff and volunteers.

During the year, HSCP staff supported the roll-out of the Distress Brief Interventions (DBI) Service, implemented in April 2024 with local partners RAMH and Police Scotland. To date, 16 Police Officers have been trained in DBI assessment and referral with five RAMH staff trained in delivery of DBI. Since the DBI service launch 24 referrals have been received and we continue to work with Police Scotland on take-up of the service.

We have progressed the peer support programme locally by employing a peer support worker in both the Adult Mental Health Team and the Alcohol and Drug Recovery Service (ADRS).

The Care Home Liaison Team, within East Renfrewshire Older Peoples CMHT is a multidisciplinary team comprising of occupational therapy and nursing. The service provides person-centred care and support to residents of both nursing and residential Care Homes within East Renfrewshire. Reasons for referral may include but are not limited to, seeking stress and distress support, prevention of care home placement breakdown and review of psychotropic medications. 115 referrals were received by the team during 2024/25.

During the year, Mental Health and Recovery Services has maintained a strong focus on improving the waiting time for psychological therapy by ensuring psychology and other resources are in place through recruitment and additional investment. 569 people started treatment, with the percentage of people starting treatment within 18 weeks of being assessed increased from 83.2% in March 2024 to 87.5% at the end of March 2025. Improvement in the waiting time peaked at 92.3% in January 2025. The aim is to maintain staffing levels and maintain performance at the 90% target level.

The HSCP continues to deliver the Medication Assisted Treatment (MAT) Standards and ensure fast, appropriate access to treatment. The MAT standards enable people to access same-day prescribing for opioid dependency, facilitating low barrier access to assessment and treatment. The MAT Standards are assessed through a system of Red, Amber, Green (achieved) or Blue (blue means improvement has been sustained and embedded in services). East Renfrewshire has achieved blue or green status across all ten standards.

### Unpaid Carers

Working with East Renfrewshire Carers Centre, we have continued to ensure that carers have had access to guidance and support throughout the year. Training and awareness-raising on the issues affecting carers have been delivered and work has continued on the development and promotion of support planning for carers. We continue to develop approaches to short breaks for carers.

83.6% of those asked reported that their 'quality of life' needs were being met, whilst down slightly from 84.5% in 2023/24 this is still ahead of target (80%).

A new eligibility framework for carers was introduced to sit alongside the HSCP's Supporting People Framework. Information sessions on the framework have been delivered to all staff with input into our locality teams, hospital team, mental health and learning disability teams.

All carers referred to the Carers Centre are informed of their rights during the initial meeting and provided with information resources that explain carers' rights in relation to the main duties of the Carers Scotland Act. Information on rights is developed further if carers progress with an Adult Carers Support Plan.

We continue to work with partners to ensure supports are available to carers to minimise the impact of financial hardship as a result of caring.

### Community Justice

We continue to support the delivery of community-based sentences (Community Payback Orders (CPOs)) ensuring they are supervised and supported appropriately to protect the public, promote desistance from offending and enable rehabilitation. Timescales for commencement and completion of CPOs declined during the year due to operational factors. We continue to support people with convictions into employment and volunteering with positive outcomes for participants.

During the year 77% of unpaid work placement completions within Court timescale – down from 89% and below target (80%). Alongside this 65% Community Payback Orders (CPOs) commencing within 7 days – significantly down from 83% in last year and we are missing our target (80%). The main reason for failure to achieve this target is service users not engaging with instructions from Court and Social Work to attend scheduled appointments.

82% of people reported that their order had helped address their offending, down slightly from 83% and impacted by the low number of people completing the voluntary survey.

The HSCP delivers accredited programmes aimed at reducing reoffending in partnership with the council and works to deliver a whole systems approach to diverting both young people and women from custody.

### Staff Resilience and Wellbeing

Our staff across the HSCP continue to deliver services with incredible resilience, commitment and creativity. This ongoing dedication has allowed us to work through another difficult year including the impact on a reducing workforce as we try to manage our financial pressures, with significant work undertaken to embed the Supporting People Framework.

The Health and Care (Staffing) (Scotland) Act 2019 provides a statutory basis for the provision of appropriate staffing in health and care services, enabling safe and high-quality care and improved outcomes for service users. It builds on existing policies and procedures within both health and care services and effective implementation aims to embed a culture of openness and transparency, ensuring staff are informed about decisions relating to staffing and able to raise concerns. Having been delayed by the Covid-19 pandemic, the Act came into effect in April 2024.

We have established a Safer Staffing Implementation Group, chaired by our Chief Nurse, to coordinate the implementation of the Act with representatives across relevant health and social care teams. The implementation group is also aligned and reports to the NHSGGC whole-system planning programme and was included in the first report to the Scottish Government on 30 April 2025.

Our Commissioning team are working with our partner providers to ensure our contractual arrangements to ensure alignment with the Act.

## Climate Change

Whilst the IJB completed the required Public Sector Compliance Report with Climate Change Duties 2022, the information was minimal as the IJB itself does not hold assets or directly deliver services. These are delegated to either the health board or the local authority. Therefore, the accountability and responsibility for climate change governance and delivery sits with our partner organisations, with the HSCP supporting such delivery. The Scottish Sustainable Network [reporting](#) provides further information.




## Other Support and Service Impacts












Our nationally hosted service, the Scottish Centre of Technology for the Communication Impaired (STCTI) has continued to support individuals across 12 health boards in Scotland making full use of remote and virtual communication.

Referrals for assessment of neurodevelopment conditions has increased nationally for both ADHD and ASD. This is a continuing trend which is far exceeding capacity. We have been working closely with NHSGGC and our five fellow HSCPs to manage this and will be contributing to a Board wide pathway during 2025/26.

## Key Risks and Uncertainties

The IJB regularly reviews its [Strategic Risk Register](#) over the course of each year; there are currently 11 risks rated red, amber or green (RAG) depending on the likelihood and severity of the impact. This is one less risk than in 2023/24 as the Analogue to Digital Switchover is no longer considered a strategic risk.

The trend shows whether the risk has increased , decreased  or is unchanged , from the previous year. The table below summarises those risks and shows the RAG rating of each after mitigating actions to minimise impact.

Area of Risk	RAG	Trend
Death or significant harm to a vulnerable individual	Amber	
Scottish Child Abuse Inquiry	Amber	
Child, Adult and Multi-Agency Public Protection Arrangements	Green	
Financial Sustainability	Red	
Failure of a provider	Amber	
Access to Primary Care	Amber	
Increase in Older Population	Amber	
Workforce Planning and Change	Amber	
Increase in children & adults with additional support needs	Amber	
In-House Care at Home Service	Amber	
Business Continuity, Covid-19 & Recovery	Amber	

The full risk register provides details of all the risks above and shows the risk rating pre and post mitigating actions.

The one red risk post mitigating actions remains Financial Sustainability. This has been a red risk for a number of years for the HSCP given the pre and post pandemic savings required to deliver a balanced budget, managing demographic and demand pressures, managing the complexity and volatility of prescribing costs, the continued impact of Covid-19 and the ongoing economic factors including cost of living pressures. This culminated in a financial recovery

process in 2023/24. The IJB members are fully aware of the challenges and risks we are facing and this is regularly discussed at meetings and seminars. Whilst the position is improved for 2024/25 the risk remains red given the financial outlook.




In addition to our Strategic Risk Register, each service area holds an operational risk register and business continuity plan. In addition to the risks shown above there are also a number of uncertainties facing the IJB and these are identified in the future challenges section within this report.

## Performance Achievements and Challenges

Our [Annual Performance Report](#) demonstrates how we review our performance for 2024/25 against local and national performance indicators and against the commitments within our Strategic Plan. We take a quarterly update report to the Performance and Audit Committee of the IJB throughout the year. This information provides an overview of the areas where we have performed particularly well and those areas where we need to focus improvement. The data shows that despite the pressures the partnership is facing we have continued to support our most vulnerable residents and have performed well against many of our outcome-focused performance indicators.

The RAG status and trend arrows are explained below. Intended performance direction is given in the description of each indicator.

Key to performance status	
<b>Green</b>	Performance is at or better than the target
<b>Amber</b>	Performance is close (approximately 5% variance) to target
<b>Red</b>	Performance is far from the target (over 5%)
<b>Grey</b>	No current performance information or target to measure against

Direction of travel*	
	Performance is IMPROVING
	Performance is MAINTAINED
	Performance is WORSENING

\*For consistency, trend arrows always point upwards where there is improved performance or downwards where there is worsening performance including where our aim is to decrease the value (e.g. if we successfully reduce a value the arrow will point upwards).

Where n/a appears, this indicates 2024/25 data not yet available, due to the timing of the source of the data.

## Where We Have Performed Well

Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
% Child Protection Re-Registrations within 18 months (LGBF) (Aim to decrease)	n/a	Data only	0	12.5%	0	0	15.8%	↑
Percentage of children looked after away from home who experience 3 or more placement moves (Aim to decrease)	1.28%	11%	0%	0%	1.8%	1.2%	0.0%	↓
% Looked After Children with more than one placement within the last year (Aug-Jul). (LGBF) (Aim to decrease)	n/a	Data only	27.1%	14.4%	20.8%	20%	18.8%	↑




We have seen continuing strong performance on supporting our vulnerable children and young people with no child protection re-registrations in the most recent year of data.

We support permanent placements for our looked after children and continue to meet our target for children experiencing three or more placements. However, the figure increased last year for looked after children with more than one placement move. In East Renfrewshire both of these indicators are impacted by very small numbers of individual children.

Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of people aged 65+ who live in housing rather than a care home or hospital (MSG) (Aim to increase)	n/a	97%	97%	97%	97%	97%	97%	→
People reporting 'living where you/as you want to live' needs met (%) (Aim to increase)	95%	90%	91%	89%	89%	91%	88%	↑
The number of adults (18+) receiving personal care at home as a % of the total number of adults needing care. (Aim to increase) NI-18	63.4%	63%	62.5%	64.4%	65.2%	58%	57%	↑



We continue to support people to maintain their independence at home and are seeing improvement on a range of performance measures. 97% of people aged 65+ live in housing rather than a care home or hospital. 63% of people aged 65+ with intensive care needs (i.e. requiring 10 hours or more of support per week) are receiving care at home (ahead of our target). Our outcome measure shows that 95% of people are living where and as they want to live (up from 91% last year), reflecting our commitment to supporting independence. The percentage of people with reduced care needs following re-ablement / rehabilitation increased significantly during the year to 64% (from 48% in 2022/23).

Strategic Priority 3 - Working together to support mental health and well-being								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Mental health hospital admissions (age standardised rate per 1,000 population) ( <i>Aim to decrease</i> )	n/a	2.3	1.2	1.2	1.2	1.4	1.6	
Percentage of people waiting no longer than 18 weeks for access to psychological therapies ( <i>Aim to increase</i> )	87%	90%	84%	75%	76%	74%	65%	
Percentage of people with alcohol and/or drug problems accessing recovery-focused treatment within three weeks. ( <i>Aim to increase</i> )	97%	90%	93%	96%	95%	95%	89%	

The latest data shows that the rate of mental health hospital admissions remains low in East Renfrewshire. Although we have fallen short of target for psychological therapies waiting times, we have seen continuing improvement from previous years. This was achieved through close monitoring of waiting times on a weekly basis, to address the longest waits and recruitment to fill key psychology and counselling posts. Demand for psychological therapy continues to be high.

During 2024/25 we also saw continuing positive performance for drug and alcohol service waiting times with 97% accessing treatment within 3 weeks, up from 93% last year.



Strategic Priority 4 - Working together to meet people's healthcare needs								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Emergency admission rate (per 100,000 population) for adults ( <i>Aim to decrease</i> ) NI-12	9,628*	11,492	9,634	9,215	9,414	9,210	10,441	↑
Emergency bed day rate (per 100,000 population) for adults ( <i>Aim to decrease</i> ) NI-13	104,377*	117,000	106,610	108,721	108,448	97,806	106,296	↑
Emergency readmissions to hospital within 28 days of discharge (rate per 1,000 discharges) ( <i>Aim to decrease</i> ) NI-14	70*	100	72	69	77	98	78	↑
% of last six months of life spent in Community setting ( <i>Aim to increase</i> ) MSG	N/a	86%	88.8%	87.7%	89.4%	89.8%	88.3%	↑

\*Full year data not available for 2024/25. Figure relates to 12 months Jan-Dec 2024.

In East Renfrewshire, unplanned hospital attendances and admissions are stable, having improved slightly and remaining within target for both measures and have not returned to pre-pandemic levels. We continue to perform ahead of target for the rate of emergency readmissions. We are focused on supporting as many people as possible to spend the end of life at home or in community settings, as appropriate and continue to meet target for this measure 89%, up from 88%.

Strategic Priority 5 - Working together with people who care for someone ensuring they are able to exercise choice and control in relation to their caring activities								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
People reporting 'quality of life for carers' needs fully met (%) ( <i>Aim to increase</i> )	83.6%	80%	84.5%	80%	92%	91%	92%	▬
Total combined % carers who feel supported to continue in their caring role ( <i>Aim to increase</i> ) NI 8	n/a	Data only	28.4%	n/a	28.4%	n/a	35.3%	▬

We continue to support our unpaid carers in partnership with local support organisations. Our satisfaction measure on 'quality of life' for carers has remained stable and ahead of target at 84% despite the continuing pressures for people supporting family and loved ones. Through our Carers Strategy we are focused on ensuring that carers have access to the guidance and support they need.

Strategic Priority 6 - Working together with our partners to support people to stop offending								
Indicator	2024/25	Current target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
% Positive employability and volunteering outcomes for people with convictions. ( <i>Aim to increase</i> )	68%	60%	57%	67%	56.5%	66%	65%	↑

We continue to support people to improve their lives and not return to offending following a criminal conviction through holistic support. The percentage of supported people with positive employability and volunteering outcomes increase from 57% to 68% in the last year, ahead of target (60%).

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of adults able to look after their health very well or quite well ( <i>Aim to increase</i> ) NI-1	n/a	Data Only	92.7%	n/a	92%	n/a	94%	↑
Premature mortality rate per 100,000 persons aged under 75. (European age-standardised mortality rate) ( <i>Aim to decrease</i> ) NI-11	n/a	Data Only	275	264	333	334	295	↓

As a partnership we are focused on tackling health inequalities and improving life chances for our residents. The proportion of adults who feel they are able to look after their health very well or quite well is very high at 93% and increased from the previous year.

The premature mortality rate has increased significantly and East Renfrewshire continues to have the lowest rate in Scotland.

Strategic Priority 9 - Protecting people from harm								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
% Change in women's domestic abuse outcomes ( <i>Aim to increase</i> )	92%	85%	93%	90%	87%	84%	79%	→
People agreed to be at risk of harm and requiring a protection plan have one in place. ( <i>Aim to increase</i> )	100%	100%	100%	100%	100%	100%	100%	→

During 2024/25, we continued to see high personal outcomes for women and families affected by domestic abuse. Improved outcomes were at 92%, consistent with the previous year and ahead of target. All people in East Renfrewshire agreed to be at risk of harm and requiring a protection plan have one in place.

Organisational measures								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Sickness absence days per employee - HSCP (LA staff) ( <i>Aim to decrease</i> )	14.5	18.2	19.5	20.3	14.7	13.6	19.1	↑

Sickness absence remains an area of focus for the partnership. We continued to see improvement in absence among for Council staff groups during 2024/25 and we are performing ahead of target. This can be attributed to the increased support measures implemented within Care at Home including Absence Panels and additional resource to support managers.

### Where Our Performance Needs to Improve

Strategic Priority 1 - Working together with children, young people and their families to improve mental wellbeing								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Balance of Care for looked after children: % of children being looked after in the Community (LGBF) ( <i>Aim to increase</i> )	n/a	Data only	89%	92.2%	92.7%	91.1%	94.9%	↓
Percentage of children with child protection plans assessed as having an increase in their scaled level of safety at three monthly review periods. ( <i>Aim to increase</i> )	86.96%	100%	100%	100%	84%	87.5%	n/a	↓

These indicators are impacted by small numbers of individual cases. We continue to perform well on balance of care for care experienced children with 89% looked after in the community, although this has declined since 23/24. For 2023/24, East Renfrewshire is ahead of the national figure of 88.9% and above the family group average of 83.3%.

87% (20 children) of child protection safety scores increased, demonstrating increased safety during the period of registration and positive impact of the child protection plan. However, this was a decrease from 100% the previous year. Of the remaining scores which decreased or stayed the same 100% of these children were initially registered at pre-birth. A further period of registration and assessment was required post birth. In all cases if scores decreased further protection measures were taken by the multi-agency team.



Strategic Priority 2 - Working together with people to maintain their independence at home and in their local community								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of those whose care need has reduced following reablement ( <i>Aim to increase</i> )	43%	60%	63.9%	48%	60%	31%	67%	↓
Percentage of people aged 65+ with intensive needs receiving care at home. (LGBF) ( <i>Aim to increase</i> )	n/a	62%	59.9%	62.5%	64.4%	62.2%	57.6%	↓

Of the 110 discharged from our reablement service, 47 were discharged with either no service or a decreased service (43%). This is a reduction on 2023/24 and has fallen below target. The complexity of need of service users has increased meaning fewer people are suitable for reablement (impacting this measure).

The proportion of people aged 65+ with intensive needs receiving care at home dropped slightly compared with the previous year (62.5%) having now fallen below target. This compares to a national average of 62.6%. The provision of quality care at home to support people to live independently and well in their own homes remains a key priority for the partnership and ongoing improvement of our care at home services continues.



Strategic Priority 3 - Working together to support mental health and well-being								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Achieve agreed number of screenings using the setting-appropriate screening tool and appropriate alcohol brief intervention, in line with SIGN 74 guidelines. ( <i>Aim to increase</i> )	78	419	568	173	0	5	33	↓

The target of 419 Alcohol Brief Interventions per year was not met during the year, with 78 delivered. This was due to a temporary reduction in the funding available for commissioning the delivery of ABIs in 2024-25. This funding gap has been resolved for 2025-26 and Glasgow Council on Alcohol (GCA), commissioned to deliver the service, have restarted their alcohol awareness work in various community settings.


Strategic Priority 4 - Working together to meet people's healthcare needs								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
People (18+) waiting more than 3 days to be discharged from hospital into a more appropriate care setting including AWI (PHS data) <i>(Aim to decrease)</i>	13	11	15	11	12	7	5	
Acute Bed Days Lost to Delayed Discharge (Aged 18+ including Adults with Incapacity) <i>(Aim to decrease)</i> (MSG data)	5,320*	1,893	5,132	4,625	4,546	2,342	1,788	

\*Full year data not available for 2024/25. Figure relates to 12 months Jan-Dec 2024.


Despite continuing pressures on the social care sector and particularly our care at home service during the year, our delayed discharges are comparatively well controlled and we saw a decline in average delays from 15 to 13 (missing our target of 11). We saw an increase in the number of hospital bed days lost to delayed discharge during the year. We continue to be one of the best performing partnerships for minimising delays in Scotland. Our focus remains on minimising delays as a priority through whole system approaches and collaborative working with the acute sector.

Strategic Priority 6 - Working together with our partners to support people to stop offending								
Indicator	2024/25	Current target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. <i>(Aim to increase)</i>	77%	80%	89%	83%	81%	75%	71%	
Criminal Justice Feedback Survey - Did your Order help you look at how to stop offending? <i>(Aim to increase)</i>	82%	100%	83%	100%	100%	92%	100%	

We continue to support people with convictions with the completion of unpaid work (Community Payback Orders). The percentage of unpaid work placement completions within Court timescale declined during the year due to increased pressures, falling just below our target. Our ability to meet the identified target for work placements relies upon the compliance of individuals who are typically experiencing complex needs. During the period, we have seen an increased use of CPOs as the Courts have been attempting to mitigate the pressures on the prison estate, (above operational capacity). During the year we also saw an increased number of 'breaches' (a process following non-compliance whereupon the Order is returned to Court) which result in a pause in the person's ability to undertake unpaid work hours.

Strategic Priority 7 - Working together with individuals and communities to tackle health inequalities								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Breastfeeding at 6-8 weeks most deprived SIMD data zones ( <i>Aim to increase</i> )	n/a	25%	13.1%	19.2%	17.9%	7.5%	15.4%	

We remain below our target for breastfeeding rates in our most disadvantaged neighbourhoods although performance is impacted by a small number of individuals. In 2023/24 we saw a decrease in performance to 13.1%, down from 19.2% in 2022/23. In raw numbers, this is a decrease from 10 to 8. In our SIMD 1 neighbourhoods specifically, we have seen a large increase in mixed (breast and formula) feeding, from 5.8% in 2022/23 to 14.8% in 2023/24. The gap between the most affluent (SIMD 5) and the most deprived (SIMD 1) areas in East Renfrewshire is 38.4% and this is an all-time high.

Organisational measures								
Indicator	2024/25	Current Target	23/24	22/23	21/22	20/21	19/20	Trend from previous year
Percentage of days lost to sickness absence for HSCP NHS staff ( <i>Aim to decrease</i> )	7.9%	4.0%	8.3%	7.5%	6.9%	5.5%	7.3%	

Sickness absence remains an area of focus for the partnership. Although we continue to miss our absence target for NHS staff, we have seen an improvement from 8.3% to 7.9% during the year, we are seeing positive performance among our Council-employed staff. We continue to deliver targeted support for managers to minimise absences.

## Financial Performance

### Funding 2024/25

The net total health and social care funding from our partners during the financial year 2024/25 was £202.683 million to meet the cost of the services we provided. This included an additional in-year allocation, on a non-recurring basis, from NHS Greater Glasgow and Clyde to support pressures resulting from prescribing.

	£ Million
NHS Greater Glasgow and Clyde Primary Care	96.162
NHS Greater Glasgow and Clyde Large Hospital Services	31.435
East Renfrewshire Council Social Care	73.585
East Renfrewshire Council Housing Aids and Adaptations	0.501
<b>Net Funding Agreed per Budget</b>	<b>201.683</b>
Additional in Year Funding from NHSGGC	1.000
<b>Total Funding</b>	<b>202.683</b>

The Comprehensive Income and Expenditure Statement (CIES) (page 56) shows the IJB gross income as £228.614 million, as that statement shows service income, grant funding and resource transfer which are included within the net funding from our partners in the table above. The purpose of the CIES presentation is to show the gross cost of the services we provide.

The legislation requires the IJB and Health Board to put in place arrangements to support the set aside budget requirements for unscheduled care (for large hospital services). The Greater Glasgow and Clyde wide Unscheduled Care Commissioning Plan continues to evolve and the latest plan and financial framework was last presented to the IJB in November 2023.

Resource Transfer shows NHS Greater Glasgow and Clyde specific funding for historic bed closures and is used to purchase care packages and community-based services. The historic Social Care Fund, which was allocated by the Scottish Government to IJBs, via the NHS funding stream, to meet specific costs such as living wage and other fair work practices and adult demographic pressures is included within resource transfer.



## Financial Performance 2024/25

The annual report and accounts for the IJB covers the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025. The budgets and outturns for the operational services (our management accounts) are reported regularly throughout the year to the IJB, with the final position summarised:

Service	Unaudited Budget	Spend	Variance (Over) / Under	Variance (Over) / Under
	£ Million	£ Million	£ Million	%
Children & Families	13.272	12.190	1.082	8.15%
Older Peoples Services	30.717	28.684	2.033	6.62%
Physical / Sensory Disability	6.341	6.127	0.214	3.37%
Learning Disability – Community	21.449	22.127	(0.678)	(3.16%)
Learning Disability – Inpatients	10.874	11.178	(0.304)	(2.80%)
Augmentative and Alternative Communication	0.291	0.303	(0.012)	(4.12%)
Intensive Services	16.836	18.149	(1.313)	(7.80%)
Mental Health	5.916	5.514	0.402	6.80%
Addictions / Substance Misuse	2.224	2.086	0.138	6.21%
Family Health Services	33.809	33.868	(0.059)	(0.17%)
Prescribing	18.808	19.954	(1.146)	(6.09%)
Criminal Justice	0.033	0.033	-	0.00%
Finance and Resources	10.177	9.052	1.125	11.05%
<b>Net Expenditure Health and Social Care</b>	<b>170.747</b>	<b>169.265</b>	<b>1.482</b>	<b>0.87%</b>
Housing	0.501	0.501	-	-
Set Aside for Large Hospital Services	31.435	31.435	-	-
<b>Total Integration Joint Board</b>	<b>202.683</b>	<b>201.201</b>	<b>1.482</b>	<b>0.87%</b>

The operational underspend is £1.482 million (0.87%) and is better than the last reported position taken to the IJB which was based on January forecasts and projected an underspend of £0.288 million. The main variances to the budget were:

- £1.082 million underspend within Children & Families reflecting the profile of care costs during the year, additional income from the Home Office and staff turnover
- £2.033 million underspend with community-based care for adults and older people is primarily from nursing and residential care and staff turnover. In 2025/26 there has been some budget realignment to Intensive Services
- £1.313 million overspend within Intensive Services from in-year savings shortfalls and service pressures from meeting demand
- £1.146 million overspend in Prescribing from continued costs and volume pressures combined with legacy pressures, this is net of £1 million non-recurring support from NHS Greater Glasgow and Clyde
- £1.125 million underspend within Finance and Resources in the main reflects the non-recurring pension gain, offset in part to meet HSCP wide in-year savings shortfalls and pressures

The set aside budget is shown as nil variance as this currently is not a cash budget to the HSCP and the annual amount reported is agreed each year with NHS Greater Glasgow and Clyde. The actual expenditure share for 2024/25 was identified as £31.435 million and is £3.005 million more than our notional budget, however there is nil cash impact.

A number of services are hosted by the other IJBs who partner NHS Greater Glasgow and Clyde and our use of hosted services is detailed at Note 4 (Page 65). The hosted services are accounted for on a principal basis, as detailed at Note 11 (Page 73).

The information above reflects our management accounts reporting throughout 2024/25 whilst the CIES (Page 56) presents the financial information in the required statutory reporting format; the movement between these of £0.151 million is a result of the management accounting treatment of reserves:

<b>Reconciliation of CIES to Operational Underspend</b>	<b>£ Million</b>	<b>£ Million</b>
IJB operational underspend on service delivery		1.482
Reserves planned use during the year	(0.966)	
Reserves added during the year	0.815	
Net movement between management accounts and CIES		(0.151)
IJB CIES underspend		1.331

## Reserves

We used £0.966 million of reserves in year and we also added £2.297 million into earmarked and general reserves. The year on year movement in reserves is set out in detail at Note 8 (Page 71) and is summarised:

	<b>£ Million</b>	<b>£ Million</b>
Reserves at 31 March 2024		1.864
Planned use of existing reserves during the year	(0.966)	
Funds added to reserves during the year	2.297	
Net increase in reserves during the year		1.331
Reserves at 31 March 2025		3.195

The purpose, use and categorisation of IJB reserves is supported by a Reserves Policy and Financial Regulations, both of which were reviewed in September 2024.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding can only be used for a specific purpose
- Earmarked: the funding has been allocated for a planned purpose
- General: this can be used for any purpose

As part of the financial recovery process for 2023/24 the IJB used all possible reserves available to mitigate cost pressures. This means the only reserves brought into 2024/25 were for specific funding initiatives set by the Scottish Government or where funding is committed within an existing project. The underspend from 2024/25 will be added, in the first instance, to the IJB general reserve.

### Ring-Fenced Reserves

The spend in year was £0.311 million on existing initiatives and £0.371 million was added towards the end of the year for non-recurring prescribing support £0.359 million as part of the 2025/26 budget and £0.012 million for national IT projects. The funding to support the development of a Recovery Hub at £0.489 million, brought forward from 2023/24 is the other reserve taken into 2025/26.

### Earmarked Reserves

Our earmarked reserves are in place to support projects and timing differences for specific funding. We used £0.172 million during the year and added £0.444 million to support the ongoing programme of Learning Disability Health Checks across the health board area (£0.082 million), the implementation of the case recording system (£0.250 million), fostering and adoption (£0.100 million) and cancer screening inequalities (£0.012 million).

This means we will take £0.853 million into 2025/26. This balance supports existing commitments already in place for the whole family wellbeing project and trauma informed practice.

### General Reserves

Our general reserve is £1.482 million reflecting the underspend from 2024/25 and whilst this is an improved position from the previous year the IJB is not compliant with its Reserves Policy which advocates that 2% of the budget should be the level of reserves held.

The use of reserves was reported to the IJB within our routine revenue reporting and during 2024/25.

## Future Challenges

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium Term Financial Plan (MTFP) for 2025/26 to 2029/30 and our Strategic Plan for 2025 to 2028. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

The IJB operates in a complex environment with requirements to ensure statutory obligations, legislative and policy requirements, performance targets and governance and reporting criteria are met whilst ensuring the operational oversight of the delivery of health and care services.

UK and Scottish Government legislation and policies and how they are funded can have implications on the IJB and how we use our funding over time.

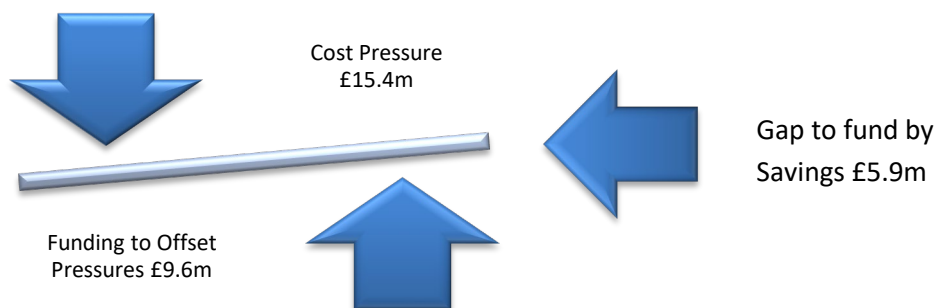
The most significant challenges for 2025/26 and beyond include:

- continued delivery of savings to support financial sustainability, recognising this is at odds with a focus on prevention and the difficulty increases as the cumulative savings increase
- “doing more of the same” in identifying savings will not work, we need to review every service in detail as part of a Change and Improvement programme of work to be developed
- working with the Scottish government recognising the national scale of the challenge across health and social care, in the context of a collective £0.5 billion shortfall

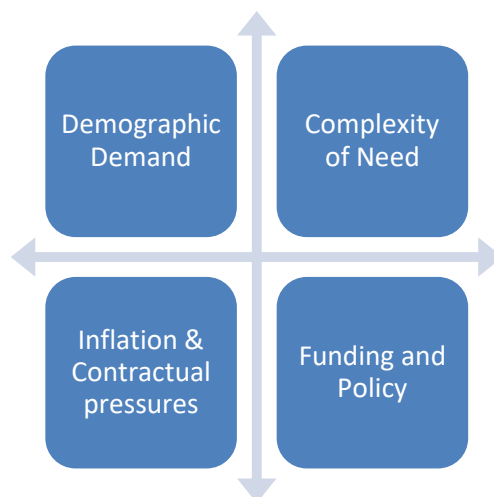
- managing the real tension between reduced service capacity as a result of the cumulative impact savings in prior years whilst maintaining system wide services including discharge without delay from hospital
- understanding the longer term impacts of Covid-19 on mental and physical health, we are seeing increased levels of complexity and acuity of need
- continued recruitment and retention of our workforce within the HSCP and our wider partner workforce, recognising the risk of market sustainability challenges
- managing prescribing demand and costs in partnership with our GPs and wider population
- supporting the physical and mental health and wellbeing of our workforce and our residents
- meeting increased demand for universal services without funding for growth, including increased population demand and new care homes opening within the area

The IJB agreed its budget for the financial year 2025/26 on 27<sup>th</sup> March 2025 recognising the significant improvement from savings delivered in 2024/25, however recognising new demand and cost pressures for 2025/26 and beyond.

Within our 2025/26 budget of £202.4 million the estimated cost pressures are £15.412 million, offset in part by available funding of £7.485 million and the non-recurring pension gain of £2.067 million leaving a funding gap for the year of £5.860 million to be closed through savings. This also includes a commitment from East Renfrewshire Council to support the IJB with up to £1.5 million should it be required, relating to the deferment of non-residential charging in 2025/26.



Our cost pressures are driven by:



<b>Revenue Budget Pressures</b>	<b>ERC</b>	<b>NHS</b>	<b>Total</b>
<b>Financial Year 2025/26</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
1. Cost Pressures			
Pay	1.553	1.552	3.105
Inflation & Living Wage	5.396	0.000	5.396
Demographic & Demand	2.230	0.200	2.430
Service Pressures	0.595	0.100	0.695
Prescribing		3.786	3.786
	<b>9.774</b>	<b>5.638</b>	<b>15.412</b>
2. Funding available towards pressures			
Recurring Policy Funding	(3.253)	(2.238)	(5.491)
Additional Funding from Partners	(1.309)	(0.685)	(1.994)
	<b>(4.562)</b>	<b>(2.923)</b>	<b>(7.485)</b>
3. Non-Recurring Pension Gain	<b>(2.067)</b>		<b>(2.067)</b>
4. Unfunded Cost Pressures	<b>3.145</b>	<b>2.715</b>	<b>5.860</b>
5. Proposals to Close the Funding Gap			
Savings Programme identified	(1.645)	(1.515)	(3.160)
Savings in Development - Prescribing		(1.200)	(1.200)
Non Recurring Support - Deferred Charging	(1.500)		(1.500)
	<b>(3.145)</b>	<b>(2.715)</b>	<b>(5.860)</b>
<b>Remaining Gap 2025/26</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Recurring Gap 2025/26</b>	<b>1.676</b>	<b>0.683</b>	<b>2.359</b>

Whilst the budget for the year is balanced this included a number of non-recurring elements and when these are stripped out the underlying position is a recurring gap of £2.359 million and work is ongoing to ensure plans are in place to address this before April 2026.

<b>Summary Table</b>	<b>ERC</b>	<b>NHS</b>	<b>Total</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Cost Pressures	9.774	5.638	15.412
Funding Offsets	(4.562)	(2.923)	(7.485)
Non-Recurring Pension Gain	(2.067)		(2.067)
Savings - existing	(1.645)	(2.715)	(4.360)
Savings - Support for deferred charging*	(1.500)		(1.500)
<b>Gap 2025/26</b>	<b>0.000</b>	<b>(0.000)</b>	<b>(0.000)</b>
<b>Recurring Gap</b>			
Remove pension gain	2.067		2.067
Remove Care at Home delay pressure	(0.391)		(0.391)
Remove non prescribing initiative reserve		0.359	0.359
Remove non recurring turnover / underspend		0.324	0.324
<b>Recurring Gap**</b>	<b>1.676</b>	<b>0.683</b>	<b>2.359</b>
<b>** Assumes non residential charging of £1.5m in place for 2026/27</b>			
<b>* Support of up to £1.5m in 2025/26</b>			

We have minimal reserves to offset any shortfall, following our financial recovery process in 2023/24.

The budget agreed by the IJB on 26<sup>h</sup> March 2025 sets out the detail behind each of the cost pressures and it is important to note that these include contractual and policy requirements that must be met.

Whilst the scale of this challenge is significant to East Renfrewshire, particularly as one the smaller HSCPs this is not unique; the national position across all public sector services shows a challenging financial outlook, with funding pressures including pay, inflation, demand & complexity, demographics, transitions from child to adult services, prescribing costs & volume and recruitment & retention challenges.

During the period of this plan, we will implement any policy decisions as directed by the Scottish Government along with any recommendations or specific actions that may arise from the national care service advisory board.

We continue to work alongside our partners to deliver our respective services with a fully integrated approach recognising our collective outcomes to deliver the best services we can for our residents.

Whilst the 2025/26 budget is a great improvement on the prior year this will still be a challenging year, with a difficult medium term outlook.

Looking Ahead to 2026/27 to 2029/30 the level of potential cost pressures set out in the scenarios in the MTFP are based on “what if” percentage levels of pressure and are not an indication of where any settlement or agreement may crystallise. This allows the IJB to look forward using the current year and the latest intelligence to plan for possible scenarios. The further ahead we look the less certainty of any assumption; even short term assumptions carry a high degree of uncertainty in the current climate.

It also needs to be recognised that these scenarios are showing the potential level of cost pressure and do not make any allowance for any funding that may offset a future cost. Again, given the current levels of uncertainty it is unwise to assume anything beyond a flat cash approach at this time, with the exception of the Scottish Government indication that the cost of the pay award will be funded for our NHS workforce.

In the event that additional funding becomes available this will reduce the level of cost pressure, depending on the nature and requirements that may be attached. By illustrating this “flat cash” approach this allows the IJB to see the scale of the challenge ahead, recognising this may be mitigated in the event of any increase in funding.

The scenarios below show that in any of the next four years the modelled cost pressure could range from £3.6 million to £8.6 million depending on the combination of factors set out in the low, medium and high illustrations.

The cumulative pressures could range from £18.4 to £32.6 million over the four years to 2029/30 without any significant change in funding.

The assumptions are predicated on full and recurring delivery of the 2025/26 savings including the underlying shortfall.

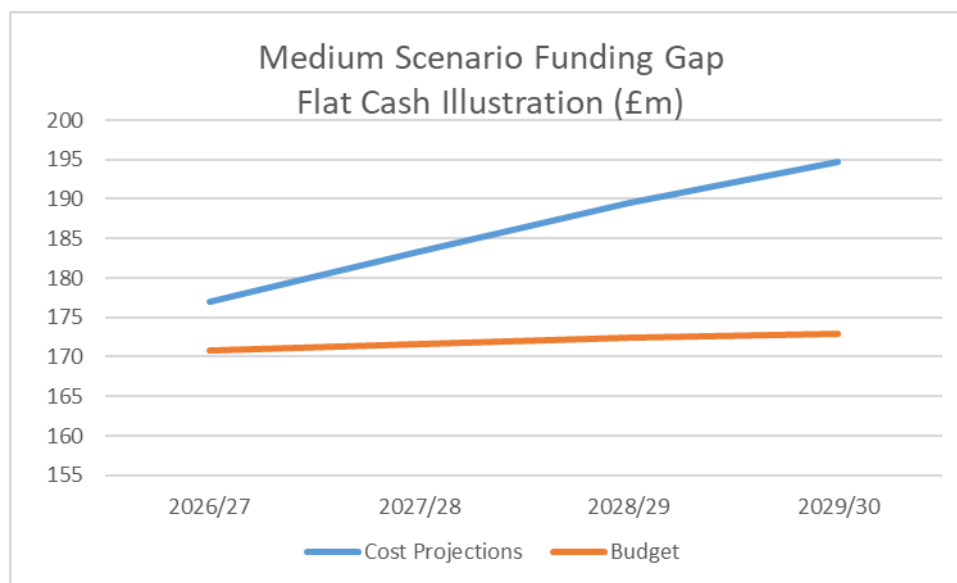
There is always a possibility that the Scottish Government budget settlement may allow for some funding and / or the IJBs funding partners are in a position to support with additional

funding to the IJB and all scenarios are subject to the terms of the Scottish Government budget settlement.

It is also assumed that any policy changes determined by the Scottish Government should be cost neutral.

We remain in a difficult economic climate and the financial impacts of delivering service to people are dynamic. Our forward planning assumptions will be updated as issues emerge and become clearer. The resulting funding gap in each year will ultimately be determined by the difference between pressures and the funding settlement agreed with our partners, including any policy funding or directives as part of the Scottish Government budget settlement for that year.

Using the medium term scenario the gap between costs and funding will grow as every year passes to a potential £25 million by 2029/30 on a flat cash basis:



There are a number of areas where caseload numbers or staffing ratio to patients will determine necessary changes to the workforce.

We are at the stage where we cannot do “more of the same” in our approach to savings and a more radical approach is required. We will need to develop a programme of review across all services. We will continue to work with a range of partners to look at any system wide opportunities to minimise costs and mitigate, as best we can, the impact resulting from increasing demand versus reducing resources.

The pay increases for 2025/26 have not yet been agreed for part of our workforce so the impact to the current and future years may require review. The working assumption is the costs of pay increases for our NHS employed staff will be funded by the Scottish Government.

Inflation for care costs needs to allow for fair work policies, workforce and economic challenges, where funded policies allow for this. For the 2025/26 budget settlement the Scottish Living Wage increased from £12.00 to £12.60 per hour and as with prior years this has been applied to pay element of the contract hourly rate as directed by Scottish Government. The Scottish Government will determine the Living Wage rate as a policy decision along with any associated funding.

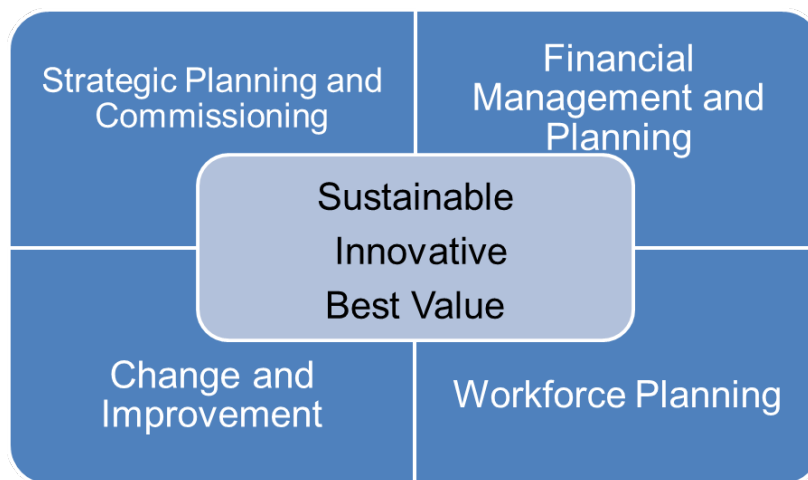


Demographic and Demand recognises both changes in population and in acuity of need. This also includes the cost of young people moving to adult care. The long-term post Covid-19 impact on complexity and demand is still unclear, however the population in East Renfrewshire continues to grow particularly at the older and younger ends of the age spectrum. We are seeing increasing complexity of need across a range of care groups.

The changes in our population also impact on General Practice, Dental and other family health services within East Renfrewshire.

Prescribing will not only rise in line with population increases but is also subject to many other factors. This area is so volatile it is difficult to accurately predict. System wide work is in place across NHS Greater Glasgow and Clyde to support the delivery of a range of actions to mitigate some of the cost pressures we are seeing.

We plan to deal with these challenges in the following ways:



- The Supporting People Framework, our criteria-based approach to care prioritisation, is fully embedded. We will continue to monitor and assess demand, capacity and funding against this criteria.
- Work is ongoing in relation to the introduction of non-residential charging.
- A one year delivery plan, including financial recovery will ensure a solid foundation for 2026/27 and beyond.
- Audit Scotlands Finance Bulletin report relating to IJBs financial position recognised ***“IJBs need to be working collaboratively with each other and with their NHS and council partners to find ways to transform services so that they are affordable. Investment in prevention and early intervention is needed to help slow the ever-increasing demand for services, the cost of more complex care and, improve the experience and outcomes for people.”***
- Funding discussions with the Scottish Government are fundamental recognising the national shortfall in health and social care is currently estimated at c£0.5 billion.
- Successfully implement the case recording system and maximise the associated benefits.
- We will update our Medium-Term Financial Plan on a regular basis reflecting assumptions and projections as issues become clearer; this will also inform planning for our 2026/27 budget and beyond.
- We will continue to monitor the impacts of Covid-19, economic and inflationary factors along with operational issues through our financial and performance monitoring to allow us to take

swift action where needed, respond flexibly to immediate situations and to inform longer term planning.

- We routinely report our performance to the IJB with further scrutiny from our Performance and Audit Committee and our Clinical and Care Governance Group, including follow up from any inspections.
- Workforce planning will continue to support identification of our current and future requirements and include implications from the Health and Care Staffing (Scotland) Act 2019. Recruitment and retention of staff is key to all service delivery and we have mitigated as far as possible by minimising the use of temporary posts and developing our workforce and organisational learning and development plans.
- Governance Code: we have robust governance arrangements supported by a Governance Code.
- The IJB continues to operate in a challenging environment and our financial, risk and performance reporting continue to be a key focus of each IJB agenda.

The future challenges detailed above and our associated response include the main areas of risk that the IJB is facing. The uncertainty of the current economic climate, the longer term impact of Covid-19 on our population, the capacity for the HSCP and its partners to meet continued demand and complexity whilst delivering such challenging savings remain significant risks.

## Conclusion

East Renfrewshire Integration Joint Board is well placed in terms of its maturity to address the coming challenges, building on many years of delivering integrated health and social care services and continuing to lead on developing new and innovative models of service delivery. However, maintaining financial sustainability whilst meeting the needs of our population is increasingly challenging.

The level of uncertainty over the medium to long term on funding, the long term pandemic impact on our population and the associated demand for services, with difficult shorter-term financial challenges result in a difficult outlook however we continue to plan ahead and prepare for a range of scenarios.

**Katie Pragnell**

**Chair**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

**Alexis Chappell**

**Chief Officer**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

**Lesley Bairden ACMA CGMA**

**Chief Financial Officer**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

## Statement of Responsibilities

### Responsibilities of the Integration Joint Board

The IJB is required to:

- Make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In East Renfrewshire IJB, the proper officer is the Chief Financial Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the annual accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014) and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003) and (Coronavirus (Scotland) Act 2020).
- Approve the annual accounts for signature.

I confirm that the unaudited Annual Accounts will be presented on 24th September 2025 for approval.

**Katie Pragnell**

**Chair**

**Integration Joint Board    24<sup>th</sup> September 2025**

## **Responsibilities of the Chief Financial Officer**

The Chief Financial Officer is responsible for the preparation of the IJB's annual accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing these annual accounts, the Chief Financial Officer has:

- Selected appropriate accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable.
- Complied with the legislation.
- Complied with the Local Authority Accounting Code (in so far as it is compatible with the legislation).

The Chief Financial Officer has also:

- Kept proper accounting records that were up to date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of East Renfrewshire Integration Joint Board as at 31<sup>st</sup> March 2025 and the transactions for the IJB for the period covering 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

**Lesley Bairden ACMA CGMA**

**Chief Financial Officer**

**Integration Joint Board      24<sup>th</sup> September 2025**

# Remuneration Report

## Introduction

The Local Authority Accounts (Scotland) Regulations 2014 (SSI No. 2014/200) requires local authorities and IJBs in Scotland to prepare a Remuneration Report as part of the annual statutory accounts.

The IJB does not directly employ any staff in its own right. All staff are employed through either East Renfrewshire Council or NHS Greater Glasgow and Clyde. The report contains information on the IJB's Chief Officer's remuneration together with any taxable expenses relating to voting members claimed in the year. The remuneration of senior officers is determined by the contractual arrangements of East Renfrewshire Council and NHS Greater Glasgow and Clyde.

For 2024/25 no taxable expenses were claimed by members of the IJB.

The board members are entitled to payment for travel and subsistence expenses relating to approved duties. Payment of voting board members' allowances is the responsibility of the member's individual partnership body. Non-voting members of the IJB are entitled to the payment of travel expenses. The IJB does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the IJB.

The information in the tables below is subject to external audit. The explanatory text in the Remuneration Report is reviewed by external auditors to ensure that it is consistent with the financial statements:

## Integration Joint Board

The voting members of the IJB were appointed through nomination by East Renfrewshire Council and NHS Greater Glasgow and Clyde.

## Senior Officers

The Chief Officer is appointed by the IJB in consultation with East Renfrewshire Council and NHS Greater Glasgow and Clyde. The Chief Officer is employed by East Renfrewshire Council and is funded equally between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

The total remuneration received by the Chief Officer in 2024/25 amounted to £132,757 in respect of all duties undertaken during the financial year. The Chief Financial Officer total remuneration for the same financial year was £101,621.

Total 2023/24 £	Senior Officer	Salary, Fees and Allowances £	Taxable Expenses £	Total 2024/25 £
128,143	Julie Murray, Chief Officer	132,757	-	132,757
98,089	Lesley Bairden, Chief Financial Officer	101,621	-	101,621
226,232		234,378	-	234,378

Note: Julie Murray retired from her position as Chief Officer on 16 May 2025 and Alexis Chappell took up this position on 26 May 2025.

Voting Board Members 2024/25		Total Taxable IJB Related Expenses  £
Councillor Katie Pragnell (Chair)	East Renfrewshire Council	-
Mehvish Ashraf (Vice Chair)	NHS Greater Glasgow & Clyde	-
Councillor Caroline Bamforth	East Renfrewshire Council	-
Martin Cawley	NHS Greater Glasgow & Clyde	-
Cath Cooney	NHS Greater Glasgow & Clyde	-
Councillor Paul Edlin	East Renfrewshire Council	-
Dianne Foy	NHS Greater Glasgow & Clyde	-
Councillor Owen O'Donnell	East Renfrewshire Council	-

The equivalent cost in 2023/24 was nil for all IJB members.

The Pension entitlement for the Chief Officer for the year to 31<sup>st</sup> March 2025 is shown in the table below, together with the contribution made by the employing body to this pension during the year.

Senior Officer	In Year Pension Contribution		Accrued Pension Benefits	
	For Year to 31 March 2024 £	For Year to 31 March 2025 £	As at 31 March 2025 £'000	Difference From 31 March 2024 £'000
Julie Murray, Chief Officer	24,721	8,627	Pension	63
			Lump Sum	67
Lesley Bairden, Chief Financial Officer	18,923	6,604	Pension	20
			Lump Sum	-
Total	43,644	15,231	Pension	83
			Lump Sum	67

The Chief Financial Officer joined the pension scheme on appointment in August 2015 and under the terms of the scheme no lump sum benefit has been identified.

For the senior officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pension liability reflected on the IJB balance sheet for the Chief Officer, Chief Financial Officer, or any other officers.

However, the IJB has responsibility for funding the employer's contributions for the current year for the officer time spent on fulfilling the responsibilities of their role on the IJB. The table above shows the IJB's funding during 2024/25 to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned from a previous employment and from each officers' own contributions.



## General Disclosure by Pay Bands

The regulations require the Remuneration Report to provide information on the number of persons whose remuneration was £50,000 or above. This information is provided in bands of £5,000.

Number of Employees 31 March 2024	Remuneration Band	Number of Employees 31 March 2025
-	£90,000 - £94,999	-
1	£95,000 - £104,999	1
-	£105,000 - £109,999	-
-	£110,000 - £114,999	-
-	£115,000 - £119,999	-
-	£120,000 - £124,999	-
1	£125,000 - £129,999	-
	£130,000 - £134,999	1

**Katie Pragnell**

**Chair**

**Integration Joint Board    24<sup>th</sup> September 2025**

**Alexis Chappell**

**Chief Officer**

**Integration Joint Board    24<sup>th</sup> September 2025**

# Annual Governance Statement

## Introduction

The Annual Governance Statement explains the IJB's governance arrangements and reports on the effectiveness of the IJB's system of internal control. This is in line with the Code of Corporate Governance and meets the requirements of the 'Code of Practice for Local Authority Accounting in the UK: A Statement of Recommended Practice', in relation to the Statement on the System of Internal Financial Control. This should ensure:

- A focus on the assessment of how well the governance framework is working and what actions are being taken.
- The importance of the role and responsibilities of partners in supporting IJB good governance is adequately reflected.

## Scope of Responsibility

The IJB is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. To ensure best value the IJB commits to continuous quality improvement in performance across all areas of activity.

To meet this responsibility the IJB continues to operate the governance arrangements first put in place during 2015/16, including the system of internal control. This is intended to manage risk to a reasonable level but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable, but not absolute assurance of effectiveness.

In discharging these responsibilities, the Chief Officer has a reliance on East Renfrewshire Council and NHS Greater Glasgow and Clyde systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisations' aims and objectives, as well as those of the IJB.

## The Purpose of the Governance Framework

The governance framework comprises the systems and processes and culture and values by which the IJB is directed and controlled and the activities through which it accounts to, engages with and leads the community. It enables the IJB to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the IJB's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised and to manage them efficiently, effectively and economically.

We have robust governance arrangements in place and have consolidated these into a Governance Code.

## The Governance Framework

The main features of the governance framework in place during 2024/25 are summarised below:

- The IJB, comprising all IJB Board members, is the key decision-making body
- The scope, authority, governance and remit of the IJB is set out in constitutional documents including the Integration Scheme, Board terms of reference, scheme of administration and financial regulations and as reflected in our Code of Governance
- The Performance and Audit Committee and Clinical and Care Governance Group provide further levels of scrutiny for the IJB
- The IJB's purpose and vision is outlined in the IJB Strategic Plan which sets out how we will deliver the national health and wellbeing outcomes. This is underpinned by an annual implementation plan and performance indicators. Regular progress reports on the delivery of the Strategic Plan are provided to the Performance and Audit Committee and the IJB
- The IJB has adopted a 'Code of Conduct' for all of its Board Members and employees. A register of interests is in place for all Board members and senior officers
- The Performance and Audit Committee routinely review the Strategic Risk Register.
- The IJB has in place a continuous development programme with an ongoing series of seminars covering a wide range of topics and issues
- The IJB has two localities Eastwood and Barrhead, aligned with hospital use and includes three clusters of GP practices. Each Locality has a dedicated Locality Manager

We hold our IJB meetings on a hybrid in person and video conferencing platform and agreed with our chair and vice chair a prioritised agenda for each meeting. We held all meetings as planned during 2024/25. We held three IJB seminars during the year focussing on charging for services, prescribing, GP provision and planning for the budget for 2025/26.

We used our daily and weekly huddle during the year as needed to allow our senior managers to meet in the morning to assess the situation, prioritise workloads and support service delivery, in periods of capacity challenge and any events such as bad weather.

Weekly huddles continued to support the delivery of the Supporting People Framework saving and embed the framework.

The action plan from the self-assessment of the CIPFA Financial Management Code, reported to the Performance & Audit Committee in June 2023 is reviewed annually with no additional actions.

## Best Value

The IJB has a duty of Best Value and this includes ensuring continuous improvement in performance, while maintaining an appropriate balance between the quality of those services provided by the HSCP and the cost of doing so. We need to consider factors such as the economy, efficiency, effectiveness and equal opportunities. The IJB ensures this happens through its vision and leadership and this is supported and delivered by:



## **The System of Internal Financial Control**

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision and a system of delegation and accountability. Development and maintenance of these systems is undertaken by East Renfrewshire Council and NHS Greater Glasgow and Clyde as part of the operational delivery of the HSCP. In particular, these systems include:

- Financial regulations and codes of financial practice
- Comprehensive budgeting systems
- Regular reviews of periodic and annual financial reports that indicate financial performance against the forecasts
- Setting targets to measure financial and other performance
- Clearly defined capital expenditure guidelines
- Formal project management disciplines
- The IJB's financial management arrangements complies with the governance requirements of the CIPFA statement: 'The Role of the Chief Financial Officer in Local Government (2016)' and the CIPFA Financial Management Code

With regard to the entries taken from East Renfrewshire Council and NHS Greater Glasgow and Clyde accounts, the IJB is not aware of any weaknesses within their internal control systems and has placed reliance on the individual Statements of Internal Financial Control where appropriate.

## **Review of Adequacy and Effectiveness**

The IJB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the framework is informed by the work of the Senior Management Team who have responsibility for development and maintenance of the governance environment, the annual report by the Chief Internal Auditor and reports from Audit Scotland and other review agencies.

The Chief Internal Auditor reports directly to the IJB Performance and Audit Committee on all audit matters, with the right of access to the Chief Officer, Chief Financial Officer and Chair of the Performance and Audit Committee on any matter. In accordance with the principles of the code of corporate governance, regular reports were made to the IJB's Performance and Audit Committee during 2024/25. A member of East Renfrewshire Council's Audit and Scrutiny Committee is co-opted to the IJB Performance and Audit Committee to promote transparency.

The IJB's Performance & Audit Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Internal Audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal control. The IJB's internal audit arrangements comply with the governance requirements of the CIPFA statement: The Role of the Head of Internal Audit in Public Organisations (2019).

During 2024/25 the service operated in accordance with relevant professional audit standards and the Public Sector Internal Audit Standards. The Chief Internal Auditor's opinion as reported to the Audit Committee, confirmed: It is my opinion based on the information available and assurances provided, that reasonable assurance can be placed on the framework of governance, risk management and internal controls which operated in the East Renfrewshire Integration Joint Board in the year to 31 March 2025. The IJB has produced a Governance Statement which concurs with this conclusion.

We have a formal Code of Governance and the sections in the code and our level of compliance can be summarised as detailed below:

<b>Code Section</b>	<b>Level of Compliance</b>
Integration Scheme	Full
Local Governance Arrangements & Delegation of Functions	Full
Local Operational Delivery Arrangements	Full
Performance and Audit	Full
Clinical and Care Governance	Full
Chief Officer	Full
Workforce	Full
Finance	Full
Participation and Engagement	Full
Information Sharing and Data Handling	Full
Complaints/ Dispute Resolution Mechanism	Full
Claims Handling, Liability & Indemnity	Full
Risk Management	Full

### **Governance Issues during 2024/25**

Whilst all operational and transactional governance issues are considered within our partner's governance frameworks, the IJB Performance and Audit Committee also take an overview on all actions resulting from both internal and external audit reports, covering all live actions whether pre or post 31<sup>st</sup> March 2025.

Regular reports on audit recommendations and associated actions are presented to and considered by the Performance and Audit Committee of the IJB. The IJB will also receive direct reports where appropriate.

### **Significant Governance Issues**

There are no significant governance issues in 2024/25.

The resolution to the financial shortfall in 2023/24 was resolved through the financial recovery process agreed with both partners, with no adverse impact of 2024/25. We will continue to work closely with both partners during 2025/26.

## Operational Governance

The Performance and Audit Committee received an update report to each committee that identified progress on open recommendations as well as any new audit activity and associated response (for both IJB specific and for HSCP operational). The table below summarises the number of recommendations and the status for each audit, as at 24th September 2025.

Audit Report	Recommendations		
	Total for HSCP	Considered implemented by HSCP (awaiting verification)	Total open
Follow up of HSCP Audits	2	0	2
Follow up of Ordering and Certification	2	0	2
Bonnyton House	17	16	1
Accounts Payable	4	4	0
Accounts Receivable	3	1	2
Application Audit of Payroll	4	4	0
<b>TOTAL</b>	32	25	7

In March 2023 we reported to the IJB on Equality and Human Rights Mainstreaming Report along with an Interim Review of outcomes for the year. This outlined: the ways in which equalities considerations are part of the structures, behaviours and culture of our partnership; how we carry out our duties and promote equality; and how this is helping us improve as a partnership. The report also set out an interim update on progress towards the partnership's six equalities outcomes for the following two years until 2025. Reports to the IJB in March and June 2025 provide an update and we consider our duties have been met.

The Civil Contingencies Act 2004 (CCA), is supplemented by the Contingency Planning (Scotland) Regulations 2005 and "Preparing Scotland" Guidance identifies IJBs as Category 1 responders to an emergency:

- an event or situation which threatens serious damage to human welfare
- an event or situation which threatens serious damage to the environment
- war, or terrorism, which threatens serious damage to the security of the UK

During 2024/25 the IJB did not need to act in this capacity.



## Action Plan

The table below shows the progress made during 2024/25 against the actions that we identified in our 2023/24 annual report and accounts, along with new actions relating to Care at Home and Safer staffing.

Action	Progress
1. Deliver the Recovery and Renewal Programme	<p>The significant projects remaining in the programme are the implementation of the Mosaic system and non-residential charging, following implementation of the Supporting People Framework. A closure report on all activity will be taken to the IJB in 2025/26 and any remaining work will be incorporated into our Change and Improvement programme to support future service delivery.</p> <p>Status: Ongoing as this is a multi-year dynamic programme</p>
2. Ensuring financial sustainability is a key priority in IJB financial planning, reporting and discussion with board members, our funding partners and other stakeholders.	<p>Financial sustainability remains a risk and financial reporting will be taken to the IJB throughout 2025/26 and beyond. We will also remain engaged in detailed financial discussions with both partners during the year.</p> <p>The Medium Term Financial Outlook will be refreshed in the event of significant changes and annually as a minimum.</p> <p>Status: Ongoing as this is a multi-year issue</p>
3. Continue to work to implement the Unscheduled Care Commissioning Plan in partnership with the other HSCPs across Greater Glasgow and Clyde.	<p>This is part of an NHSGGC wide programme and will continue to be implemented, the last update to the IJB was in November 2023.</p> <p>Status: Ongoing as this is a multi-year issue</p>
4. Our Integration Scheme will be refreshed in line with appropriate guidance, working with the other five NHSGGC partnerships, for submission to the Scottish Government.	<p>Our integration scheme consultation period ended in January 2024 and is expected to go to our partner bodies during 2025/26. The timescale was revised following further work required on Hosted Services (across all six HSCPs within NHSGGC).</p> <p>Status: Ongoing expect to close during 2025/26</p>
5. We will continue to monitor the health and financial impact of Covid where we can inform local reporting and decision making.	<p>This will be reported to the IJB throughout the year, where any intelligence and data arises.</p> <p>The previously allocated funding from ERC to support recovery was included through our regular financial reporting.</p> <p>Status: Ongoing as this is a multi-year issue</p>
6. We will recommence review of our Strategic Action Plan, paused during the response to the pandemic and continue to develop of performance reporting.	<p>We need to review this plan to ensure all relevant actions have been progressed / incorporated into other plans / superseded.</p>

	Status: Ongoing expect to close 2025/26
7. We will continue to place equality and fairness at the heart of our planning processes and over the next two years we will work to further progress our agreed equalities outcomes and will review these ahead of our next scheduled report in 2025.	<p>We established Equalities Outcomes for the HSCP in 2023. We have reported progress in March and June 2025 as planned.</p> <p>We undertake Equality, Fairness and Rights Impact Assessment (EFRIA) with support to staff completing assessments through the Planning and Performance Team and Planning Leads within service areas. We continue to participate in ERC Equalities forums and in the national HSCP Equality Peer Support Network.</p> <p>Status: Closed</p>
8. We will implement the recommendations resulting from the Adult Joint Inspection report, published in June 2023 including: improving the quality of chronologies; greater involvement of adults at risk of harm and their unpaid carers at a strategic level; enhanced multi-agency quality assurance practices; and, building on existing practice to ensure the full involvement of all key partners in relevant aspects of ASP practice going forward.	<p>The Adult Protection Committee has agreed vision and improvement plan for 2025-27 incorporating national objectives and guidance. This also builds on the work undertaken on the previous recommendations.</p> <p>A lived experience group has been established to enhance our collaborative approach to service improvement with people who use our services and their family carers.</p> <p>Status: Ongoing multi year to 2027</p>
9. Care Inspectorate Requirements from the inspection carried out in January 2025.	<p>The service is awaiting follow up inspection, which was due in May 2025, following the inspection carried out in January. Progress has been made in relation to the two requirements identified with respect to quality of care plans and planning consistency of care.</p> <p>Status: Open</p>
10. We will embed the requirements of the Health and Care Staffing (Scotland) Act 2019 in our refreshed Workforce Plan	<p>The working group will continue to ensure we fully meet the requirements for all safer staffing requirements, governance and reporting.</p> <p>Status: Ongoing expect to close 2025/26</p>

## Conclusion and Opinion on Assurance

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the IJB system of governance.

We consider the internal control environment provides reasonable and objective assurance that any significant risks impacting on our principle objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

**Katie Pragnell**

**Chair**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

**Alexis Chappell**

**Chief Officer**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

## **Independent auditor's report to the members of East Renfrewshire Integration Joint Board and the Accounts Commission**

### **Reporting on the audit of the financial statements**

#### **Opinion on financial statements**

We certify that we have audited the financial statements in the annual accounts of East Renfrewshire Integration Joint Board (“the Integration Joint Board”) for the year ended 31 March 2025 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the 2024/25 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Integration Joint Board as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

#### **Basis for opinion**

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 14 December 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the Integration Joint Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Integration Joint Board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern basis of accounting**

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Integration Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Integration Joint Board's current or future financial sustainability. However, we report on the Integration Joint Board's arrangements for financial sustainability in a separate Annual Audit Report available from the Audit Scotland website.

**Risks of material misstatement**

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

**Responsibilities of the Chief Financial Officer and Performance and Audit Committee for the financial statements**

As explained more fully in the Statement of Responsibilities, the Chief Financial Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Financial Officer is responsible for assessing the Integration Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Integration Joint Board's operations.

The Performance and Audit Committee is responsible for overseeing the financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Integration Joint Board;
- inquiring of the Chief Financial Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Integration Joint Board;
- inquiring of the Chief Financial Officer concerning the Integration Joint Board's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Integration Joint Board's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Reporting on other requirements**

### **Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report**

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

## **Other information**

The Chief Financial Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

### **Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

### **Matters on which we are required to report by exception**

We are required by the Accounts Commission to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.



**Conclusions on wider scope responsibilities**

In addition to our responsibilities for the annual accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in our Annual Audit Report.

**Use of our report**

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

[Signature]

Rob Jones, (for and on behalf of Ernst & Young LLP),

5 George Square,

Glasgow

G2 1DY

25<sup>th</sup> September 2025

## The Financial Statements

The (Surplus) or Deficit on the Income and Expenditure Statement shows the income received from and expenditure directed back to East Renfrewshire Council and NHS Greater Glasgow and Clyde for the delivery of services.

### Comprehensive Income and Expenditure Statement for the year ended 31<sup>st</sup> March 2025

2023/24			2024/25				
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Objective Analysis	Note	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
16,309	3,183	13,126	Children and Families		14,954	2,654	12,300
34,000	2,250	31,750	Older People's Services		33,629	1,566	32,063
8,163	1,078	7,085	Physical/Sensory Disability		7,767	865	6,902
26,239	1,573	24,666	Learning Disability – Community		28,092	728	27,364
12,216	886	11,330	Learning Disability – Inpatients		11,845	667	11,178
384	165	219	Augmentative & Alternative Communication		456	153	303
22,677	3,070	19,607	Intensive Services		21,983	2,458	19,525
7,100	576	6,524	Mental Health		6,692	347	6,345
3,647	948	2,699	Addictions / Substance Misuse		3,141	481	2,660
31,588	1,114	30,474	Family Health Services		35,436	1,568	33,868
19,780	1	19,779	Prescribing		19,955	-	19,955
989	903	86	Criminal Justice		1,029	996	33
10,743	5,035	5,708	Management and Admin		10,100	1,210	8,890
259	-	259	Corporate Services		268	-	268
194,094	20,782	173,312	Cost of Services Managed by ER IJB		195,347	13,693	181,654
30,194		30,194	Set Aside for delegated services provided in large hospitals		31,435		31,435
449		449	Aids and Adaptations		501		501
224,737	20,782	203,955	Total Cost of Services to ER IJB		227,283	13,693	213,590
-	199,773	199,773	Taxation and Non Specific Grant Income	3	-	214,921	214,921
224,737	220,555	4,182	(Surplus) or Deficit on Provision of Services		227,283	228,614	(1,331)

**Movement in Reserves Statement**

This statement shows the movement in the financial year on the reserve held by the IJB, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'non usable reserves'. The (Surplus) or Deficit on the Provision of Services reflects the true cost of providing services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

<b>2023/24 £000</b>	<b>Movement in Reserves</b>	<b>2024/25 £000</b>
(6,046)	Balance brought forward	(1,864)
4,182	Total Comprehensive Income & Expenditure	(1,331)
<b>4,182</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>(1,331)</b>
<b>(1,864)</b>	<b>Balance as at 31st March Carried Forward</b>	<b>(3,195)</b>

The reserves above are all useable.

## Balance Sheet

### As at 31st March 2025

The Balance Sheet as at 31<sup>st</sup> March 2025 is a snapshot of the value at that reporting date of the assets and liabilities recognised by the IJB. The net assets of the IJB (assets less liabilities) are matched by the reserves held by the IJB.

<b>31<sup>st</sup> March 2024</b> <b>£000</b>	<b>Balance Sheet</b>	<b>Notes</b>	<b>31<sup>st</sup> March 2025</b> <b>£000</b>
<b>2,145</b>	<b>Current Assets</b>		<b>4,209</b>
2,145	Short Term Debtors	7	4,209
<b>281</b>	<b>Current Liabilities</b>		<b>1,014</b>
281	Short Term Creditors	7	1,014
<b>1,864</b>	<b>Net Assets - Reserves</b>	8	<b>3,195</b>

The Statement of Accounts present a true and fair view of the financial position of the IJB as at 31<sup>st</sup> March 2025 and its income and expenditure for the year then ended.

The unaudited annual report and accounts will be submitted for approval and issue by the IJB on 24th September 2025.

**Lesley Bairden ACMA CGMA**  
**Chief Financial Officer**  
**Integration Joint Board**

**24<sup>th</sup> September 2025**

# Notes to the Financial Statements

## 1. Accounting Policies

### 1.1 General Principles

The Statement of Accounts summarises the IJB's transactions for the 2024/25 reporting period and its position as at 31<sup>st</sup> March 2025.

The East Renfrewshire IJB is formed under the terms of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a joint venture between East Renfrewshire Council and NHS Greater Glasgow and Clyde.

IJBs are specified as Section 106 bodies under the Local Government (Scotland) Act 1973 and as such are required to prepare their financial statements in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 supported by International Finance Reporting Standards (IFRS).

### 1.2 Accruals of Income and Expenditure

Activity is accounted for in the year it takes place not simply when cash payments are made or received. In particular:

- Expenditure is recognised when the goods or service are received, not when the invoice is paid.
- Income is recognised when the IJB expects or earns the income, not when the cash is received.
- Where expenditure and income have been recognised but cash has not been paid or received, a creditor or debtor for the relevant amount is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors will be written down.

### 1.3 Going Concern

The accounts are prepared on a going concern basis, which assumes that the IJB will continue in operational existence for the foreseeable future.

The IJB Financial Statements for 2024/25 have been prepared on a going concern basis. The IJB was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. In accordance with the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, the IJB is required to prepare its Financial Statements on a going concern basis unless informed by the relevant national body of the intention of dissolution without transfer of services or function to another entity. The Annual Accounts are prepared on the assumption that the IJB will continue in operational existence for the foreseeable future and specifically to the end of the going concern period, 31 March 2027.

We outline within our commentary that the IJB went into financial recovery in 2023/24 and whilst 2024/25 was another challenging year for the IJB, we have made significant progress with savings delivery and have added to reserves, albeit recognising NHS Greater Glasgow and Clyde provided an additional £1 million in year funding allocation. This was on a non-

recurring basis in recognition of continued prescribing pressures. In the Financial Performance section of the commentary (page 26) this shows at 1 April 2024, we started the year with ring-fenced and earmarked reserves of £1.864 million. We had no general reserve. As a result of planned movements, we will take £1.713 ring-fenced and earmarked reserves into 2025/26 for specific purposes. Our General Reserves balance going into 2025/26 is £1.482 million.

The IJB's budget contribution from and direction to partners has been confirmed for 2025/26 and a Medium-Term Financial Plan has been prepared covering the period 2025/26 to 2029/30. The cumulative pressure identified in the Medium-Term Financial Plan ranges from £18.4 to £32.6 million depending on scenarios and not allowing for any additional funding that may offset this. The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend and allows for additional contributions from partners. The IJB considers there are no material uncertainties around its going concern status.

#### **1.4 Accounting Convention**

The accounting convention adopted in the Statement of Accounts is an historic cost basis.

#### **1.5 Funding**

East Renfrewshire IJB receives contributions from its funding partners, namely East Renfrewshire Council and NHS Greater Glasgow and Clyde to fund its services. Expenditure is incurred as the IJB commissions specified health and social care services from the funding partners for the benefit of the population of East Renfrewshire and across the Greater Glasgow and Clyde area for those services delivered under hosting arrangements. The Augmentative and Alternative Communication service also provides a specialist national service, funded by service level agreement.

#### **1.6 Reserves**

Reserves are created by appropriate amounts from the Statement of Income and Expenditure in the Movement in Reserves Statement.

Reserves have been created in order to finance expenditure in relation to specific projects. When expenditure to be financed from a reserve is incurred it will be charged to the appropriate service in that year and will be funded by an appropriation back to the Comprehensive Income and Expenditure Statement in the Movement in Reserves Statement.

A general reserve has also been established as part of the financial strategy of the East Renfrewshire IJB in order to better manage the risk of any future unanticipated events that may materially impact on the financial position of the IJB.

#### **1.7 Events after the Balance Sheet Date**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised.

Where events take place before the date of authorisation and provide information about conditions existing as at 31<sup>st</sup> March 2025 the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

Events taking place after the date when the Accounts were authorised are not reflected in the financial statement or notes.

## **1.8 Related Party Transactions**

As partners of East Renfrewshire IJB both East Renfrewshire Council and NHS Greater Glasgow and Clyde are related parties and material transactions with those bodies are disclosed in Note 5 (Page 67) in accordance with the requirements of International Accounting Standard 24.

Related parties also include organisations that we may have no transactions with, but who can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's partner bodies and therefore can indirectly influence the financial and operating policy decisions of the IJB.

## **1.9 Provisions, Contingent Assets and Liabilities**

Provisions are made where an event has taken place that gives the IJB a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Income and Expenditure in the year that the IJB becomes aware of the obligation and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made they are charged to the provision held in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits will be required (or a lower settlement than anticipated is made) the provision is reversed and credited back to the relevant service.

A contingent asset or liability arises where an event has taken place that gives the IJB a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the IJB. Contingent assets or liabilities also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but are disclosed in a note to the Accounts where they are deemed material.

## **1.10 Indemnity Insurance**

The IJB has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Greater Glasgow and Clyde and East

Renfrewshire Council have responsibility for claims in respect of the services they are statutorily responsible for and that they provide.

Unlike NHS Boards the IJB does not have any 'shared risk' exposure from participation in CNORIS. The IJB participation in the CNORIS scheme is therefore similar to normal insurance arrangements.

In the event that known claims were identified they would be assessed as to the value and probability of settlement. Where material the overall expected value of any such known claims, taking probability of settlement into consideration, would be provided for in the IJB's Balance Sheet. No such claims were identified as at 31<sup>st</sup> March 2025.

Similarly, the likelihood of receipt of an insurance settlement to cover any claims would be separately assessed and where material, they would be presented as either a debtor or disclosed as a contingent asset. No such receipts were identified as at 31<sup>st</sup> March 2025.

### **1.11 Corresponding Amounts**

These Financial Statements cover the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, with corresponding full year amounts for 2023/24.

### **1.12 VAT**

The IJB is not a taxable person and does not charge or recover VAT on its functions.

The VAT treatment of expenditure and income within the Accounts depends upon which of the partners is providing the service as these bodies are treated differently for VAT purposes.

The services provided by the Chief Officer to the IJB are outside the scope of VAT as they are undertaken under a specific legal regime.

### **1.13 Post - Employment Benefits – Pension Costs**

The accounting requirements for pension costs in respect of Post - Employment Benefits under IAS19 and FRS17 are reflected in the accounts of East Renfrewshire Council and NHS Greater Glasgow and Clyde as the respective employers of current and former staff members. The IJB does not directly employ any members of staff in its own right and accordingly has accrued no liability in regards to post employment pension benefits.

### **1.14 Prior Period Restatement**

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the IJB's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.



## 2. Expenditure and Income Analysis by Nature

There are no statutory or presentational adjustments which affect the IJB's application of funding received from partner organisations. The movement in the IJB balance sheet is therefore solely due to the transactions shown in the Comprehensive Income and Expenditure Statement. Consequently an Expenditure and Funding Analysis is not provided in these accounts.

2023/24 £000	Expenditure and Income Analysis by Nature	2024/25 £000
(199,773)	Partners funding contribution and non-specific grant income	(214,921)
(20,782)	Fees and charges and other service income	(13,693)
<b>(220,555)</b>	<b>Total Funding</b>	<b>(228,614)</b>
58,578	Employee Costs	55,448
1,031	Premises Costs	998
391	Transport Costs	323
9,958	Supplies & Services	8,886
70,701	Third Party Payments	72,058
2,257	Support Costs	2,476
19,780	Prescribing	19,955
31,588	Family Health Service	35,436
30,194	Acute Hospital Services	31,435
226	Corporate Costs	234
33	External Audit Fee	34
<b>224,737</b>	<b>Cost of Services</b>	<b>227,283</b>

**3. Taxation and Non Specific Grant Income**

<b>2023/24</b> <b>£000</b>	<b>Taxation and Non Specific Grant Income</b>	<b>2024/25</b> <b>£000</b>
64,612	East Renfrewshire Council	73,284
122,772	NHS Greater Glasgow and Clyde	129,248
12,389	Resource Transfer	12,389
<b>199,773</b>	<b>Partners Funding Contribution &amp; Non Specific Grant Income</b>	<b>214,921</b>

The funding contribution from NHS Greater Glasgow and Clyde includes East Renfrewshire's use of set aside for delegated services provided in large hospitals (£31.435 million in 2024/25 and £30.194 million in 2023/24). These services are provided by the NHS, which retains responsibility for managing the costs of providing the service; the IJB however, has responsibility for the consumption of and level of demand placed on these services.

#### 4. Hosted Services - Learning Disability Inpatients & Augmentative and Alternative Communication

As detailed at Note 11 the IJB has considered the basis of the preparation of the 2024/25 accounts for Learning Disability In-Patient Services and Augmentative & Alternative Communication (AAC) services hosted by the East Renfrewshire IJB for other IJBs within the NHS Greater Glasgow & Clyde Area.

The IJB is considered to be acting as a 'principal' and the 2024/25 financial statements have been prepared on this basis with the net costs of such services being reflected in the 2024/25 financial statements. The net cost of the hosted service provided to other IJBs as well as that consumed by East Renfrewshire for the Learning Disability Inpatients and Augmentative and Alternative Communication is detailed in the following tables.

2023/24 £000	Learning Disability In-Patient Services Hosted by East Renfrewshire IJB	2024/25 £000
9,010	Glasgow	8,471
1,370	Renfrewshire	1,095
97	Inverclyde	385
658	West Dunbartonshire	427
-	East Dunbartonshire	800
11,135	Learning Disability In-Patients Services Provided to other IJBs	11,178
195	East Renfrewshire	0
<b>11,330</b>	<b>Total Learning Disability In-Patient Services</b>	<b>11,178</b>

2023/24 £000	Augmentative and Alternative Communication (AAC) Hosted by East Renfrewshire IJB	2024/25 £000
93	Glasgow	165
55	Renfrewshire	45
10	Inverclyde	20
6	West Dunbartonshire	16
23	East Dunbartonshire	16
187	AAC Services Provided to other IJBs	262
32	East Renfrewshire	41
<b>219</b>	<b>Total AAC Services</b>	<b>303</b>

Likewise, other IJBs act as the principal for a number of other hosted services on behalf of the East Renfrewshire IJB, as detailed below; such costs are reflected in the financial statements of the host IJB.

<b>2023/24 £000</b>	<b>Services Provided to East Renfrewshire IJB by Other IJBs within NHSGGC</b>	<b>2024/25 £000</b>
556	Physiotherapy	523
68	Retinal Screening	58
520	Podiatry	580
318	Primary Care Support	341
457	Continence	512
603	Sexual Health	603
1,597	Mental Health	1,503
899	Oral Health	950
479	Addictions	347
223	Prison Health Care	224
185	Health Care in Police Custody	200
5,197	Psychiatry	5,792
3,344	Specialist Childrens Services	4,063
<b>14,446</b>	<b>Net Expenditure on Services Provided</b>	<b>15,696</b>

## 5. Related Party Transactions

The following financial transactions were made with East Renfrewshire Council and NHS Greater Glasgow and Clyde relating to integrated health and social care functions during 2024/25. The nature of the partnership means that the IJB may influence and be influenced by its partners.

2023/24 £000	Income – Payments for Integrated Functions	2024/25 £000
128,119	NHS Greater Glasgow and Clyde	132,738
92,436	East Renfrewshire Council	95,876
<b>220,555</b>	<b>Total</b>	<b>228,614</b>

2023/24 £000	Expenditure – Payments for Delivery of Integrated Functions	2024/25 £000
128,119	NHS Greater Glasgow and Clyde	132,738
96,618	East Renfrewshire Council	94,545
<b>224,737</b>	<b>Total</b>	<b>227,283</b>

2023/24	Closing Reserve Balance (held within ERC on behalf of IJB)	2024/25 £000
-	NHS Greater Glasgow and Clyde	-
1,864	East Renfrewshire Council	3,195
<b>1,864</b>	<b>Total</b>	<b>3,195</b>

Within the closing balance of £3.195 million the debtors balance relating to NHS Greater Glasgow and Clyde is £0.465 million and the creditors balance is £1.014 million.

Related parties also include organisations that we may have no transactions with, but who can still exert significant influence over our financial and operating policy decisions.

The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's partner bodies and therefore can indirectly influence the financial and operating policy decisions of the IJB.

The value of transactions directly with the Scottish Government in 2023/24 and 2024/25 was nil.

## 6. Corporate Expenditure

2023/24 £000	Corporate Expenditure	2024/25 £000
226	Staff Costs	234
33	Audit Fee	34
<b>259</b>	<b>Total</b>	<b>268</b>

The cost associated with running the IJB has been met in full by East Renfrewshire Council and NHS Greater Glasgow and Clyde reflecting the continuation of the arrangement for the previous Community Health and Care Partnership.

The costs charged to the IJB in respect of non-voting members include the Chief Officer and Chief Financial Officer. Details of the remuneration for post holders are provided in the Remuneration Report.

The costs of other key management staff who advise the IJB, such as the Chief Social Work Officer and the Chief Nurse are reflected within operational budgets. Those costs above reflect only the IJB statutory posts.

NHS Greater Glasgow and Clyde did not charge for any support services provided in the year ended 31<sup>st</sup> March 2025.

The support services provided through East Renfrewshire Council are included within the funding provided to the IJB as set out in the Scheme of Integration and the charge is included for 2024/25.

Fees payable to Ernst & Young in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice for 2024/25 amounted to £34,000 (this was £33,360 in 2023/24). Ernst & Young did not provide any non-audit services during 2024/25.

VAT is not included in the costs identified.

**7. Short Term Debtors and Creditors**

<b>2023/24 £000</b>	<b>Short Term Debtors</b>	<b>2024/25 £000</b>
- 2,145	NHS Greater Glasgow and Clyde East Renfrewshire Council	- 4,209
<b>2,145</b>	<b>Total</b>	<b>4,209</b>

<b>2023/24 £000</b>	<b>Short Term Creditors</b>	<b>2024/25 £000</b>
281 -	NHS Greater Glasgow and Clyde East Renfrewshire Council	1,014 -
<b>281</b>	<b>Total</b>	<b>1,014</b>



## 8. Reserves

As at 31<sup>st</sup> March 2025 the IJB holds earmarked reserves in order to fund expenditure in respect of specific projects. In addition a general reserve is normally held to allow us to meet any unforeseen or unanticipated events that may impact on the IJB, following the depletion of general reserves as part of financial recovery during 2023/24, funds have been added to this reserve in 2024/25.

Reserves are a normal part of the financial strategy of the IJB in order to better manage the costs and risks across financial years and work is required to rebuild reserves in the longer term.

The reserves of the IJB fall into three types:

- Ring-fenced: the funding can only be used for a specific purpose
- Earmarked: the funding has been allocated for a planned purpose
- General: this can be used for any purpose

The year on year movement in reserves is summarised:

Summary	£ Million	£ Million
Reserves as at 31 March 2024		1.864
Planned use of existing reserves during the year	(0.966)	
Funds added to reserves during the year	2.297	
Net increase in reserves during the year		1.331
Reserves as at 31 March 2025		3.195

For the £3.195 million balance of reserves we are taking forward into 2025/26 we expect to use or fully commit c£1.2 million earmarked reserves during 2025/26:

- £0.4m to support prescribing initiatives
- £0.4m within Chlidens services
- £0.2m to support systems implementation
- £0.1m to support Learning Disability Health checks

We expect to use most of the £0.5m ring-fenced Scottish Government funding committed for the Recovery Hub building, the timing of the spend is to be confirmed however work is underway.

The table on the following page provides the detailed movement across all reserves between 2023/24 and 2024/25.

2023/24 £000	Reserves	Used £000	Added £000	Transfers In / (Out) £000	2024/25 £000
118	Mental Health Action 15	118			0
489	Alcohol & Drugs Partnership				489
91	Primary Care Improvement	91			0
2	COVID Allocations	2			0
100	Distress Brief Intervention Seed Funding	100			0
0	Prescribing		359		359
0	National IT Projects		12		12
<b>800</b>	<b>Total Ring-Fenced Reserves</b>	<b>311</b>	<b>371</b>	<b>0</b>	<b>860</b>
100	Trauma Informed Practice	50			50
661	Whole Family Wellbeing	433			228
<b>761</b>	<b>Children &amp; Families</b>	<b>483</b>	<b>0</b>	<b>0</b>	<b>278</b>
154	Learning Disability Community Living Change	154			0
53	Learning Disability Health Checks		82		135
18	Telecare Fire Safety	18			0
0	System Implementation		250		250
0	Fostering & Adoption Campaign		100		100
28	Cancer Screening Inequalities		12		40
<b>253</b>	<b>Adult Services</b>	<b>172</b>	<b>444</b>	<b>0</b>	<b>525</b>
<b>50</b>	<b>Renewals &amp; Repairs Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>1,064</b>	<b>Total Earmarked Reserves</b>	<b>655</b>	<b>444</b>	<b>0</b>	<b>853</b>
<b>0</b>	<b>Total General Reserves</b>	<b>0</b>	<b>1,482</b>		<b>1,482</b>
<b>1,864</b>	<b>Total All Reserves</b>	<b>966</b>	<b>2,297</b>	<b>0</b>	<b>3,195</b>

## **9. Contingent Assets and Liabilities**

There are no contingent assets or liabilities as at 31<sup>st</sup> March 2025.

## **10. New standards issued but not yet adopted**

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2025/26 Code:

- Amendment to IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability)
- Issue of new IFRS 17 Insurance Contracts which replaces IFRS4
- Amendment to IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets

The Code requires implementation of these new standards from 1 April 2025 therefore there is no impact on the 2024/25 annual accounts.

These new or amended standards are not expected to have a significant impact on the Annual Accounts.

## **11. Critical Judgements**

In applying the accounting policies set out above, the IJB has had to make a critical judgement relating to complex transactions in respect of Learning Disability Inpatients Services and Augmentative & Alternative Communication services hosted within the East Renfrewshire IJB for other IJB's within the NHS Greater Glasgow & Clyde area.

Within NHS Greater Glasgow & Clyde each IJB has operational responsibility for services which it hosts on behalf of other IJB's. In delivering these services the IJB has primary responsibility for the provision of services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required. As such the IJB is considered to be acting as 'principal' and the full costs should be reflected within the financial statements for the services which it hosts. This is the basis on which the 2024/25 accounts have been prepared.

There were no judgements required which involved uncertainty about future events.

## **12. Estimation Uncertainty**

There are no estimations included within the 2024/25 accounts.

### **13. Post Balance Sheet Events**

The final annual report and accounts will be presented for approval on 24<sup>th</sup> September 2025.

There have been no adjusting events (events which provide evidence of conditions that existed at the balance sheet date) and no such adjusting events have been reflected in the financial statements or notes. Likewise there have been no non-adjusting events, which are indicative of conditions after the balance sheet date and accordingly the financial statements have not been adjusted for any such post balance sheet events.

### **14. Prior Period Restatement**

There are no restatements included in the unaudited accounts.

## Where to find more information

### In This Document

The requirements governing the format and content of the IJB annual accounts follows guidance issued by the Integrated Resources Advisory Group and by The Local Authority (Scotland) Accounts Advisory Committee (LASAAC). The linked documents on this page do not fall within the remit of the audited accounts which ends at Note 14.

### On Our Website

Further information on the Accounts can be obtained on the [website](#) or from East Renfrewshire HSCP, Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN.

### Useful Links

[Strategic Plan – full plan and summary](#)

[Medium Term Financial Plan](#)

[Integration Scheme](#)

[Annual Performance Report](#)

[Strategic Risk Register](#)

It should be noted that the links above relate to the latest published versions of each document at the point of completion of this report and there may be later versions available on our website.

## Acknowledgement

I wish to record my thanks to staff within the HSCP for their co-operation in producing the audited Annual Report and Accounts in accordance with the prescribed timescale. In particular the support of the Accountancy and Policy & Performance staff within the partnership are gratefully acknowledged.

**Katie Pragnell**

**Chair**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

**Alexis Chappell**

**Chief Officer**

**Integration Joint Board**

**24<sup>th</sup> September 2025**

**Lesley Bairden ACMA CGMA**

**Chief Financial Officer**

**Integration Joint Board**

**24<sup>th</sup> September 2025**



East Renfrewshire Health and Social Care Partnership  
 Eastwood Health and Care Centre, Drumby Crescent, Clarkston, G76 7HN  
 Phone: 0141 451 0746

Date: 24 September 2025

Ernst & Young  
 5 George Square  
 Glasgow  
 G2 1DY

This letter of representations is provided in connection with your audit of the financial statements of East Renfrewshire Integration Joint Board ("the IJB") for the year ended 31 March 2025. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the state of affairs of the IJB as at 31 March 2025 and the income and expenditure of the IJB for the year then ended in accordance with UK adopted international accounts standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

#### **A. Financial Statements and Financial Records**

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.
2. We acknowledge, as members of management of the IJB, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial

performance (or results of operations) and cash flows of the IJB in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and are free of material misstatements, including omissions. We have approved the financial statements.

3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.
4. As members of management of the IJB, we believe that the IJB has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, that are free from material misstatement, whether due to fraud or error.
5. There are no unadjusted audit differences identified during the current audit and pertaining to the latest period presented.
6. We confirm the IJB does not have securities (debt or equity) listed on a recognised exchange.

#### **B. Non-compliance with law and regulations, including fraud**

1. We acknowledge that we are responsible to determine that the IJB's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the IJB (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
  - involving financial improprieties;
  - related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the IJB's financial statements;
  - related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the IJB's activities, its ability to continue to operate, or to avoid material penalties;
  - involving management, or employees who have significant roles in internal controls, or others; or
  - in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.



**C. Information Provided and Completeness of Information and Transactions**

1. We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have made available to you all minutes of the meetings of the IJB and Performance and Audit Committee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the 1 April 2024 to the most recent meeting on the following date: 24<sup>th</sup> September 2025.
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.
6. We have disclosed to you, and the IJB has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From 25 September 2024 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorised access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorised access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

**D. Liabilities and Contingencies**

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 9 to the financial statements all guarantees that we have given to third parties.

**E. Going Concern**

1. Note 1 to the financial statements discloses all the matters of which we are aware that are relevant to the IJB's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

**F. Subsequent Events**

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

**G. Other information**

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Management Commentary, Statement of Responsibilities, Remuneration Report and Annual Governance Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

**H. Climate-related matters**

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered, including the impact resulting from the commitments made by the IJB, and reflected in the financial statements.
2. The key assumptions used in preparing the financial statements are, to the extent allowable under the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, aligned with the statements we have made in the other information or other public communications made by us.

**I. Reserves**

1. We have properly recorded or disclosed in the financial statements the useable and unusable reserves.

*Yours faithfully,*

---

(Chief Finance Officer)

---

(Chair of the Performance and Audit Committee)

BLANK PAGE



# **East Renfrewshire Health and Social Care Partnership Integration Joint Board**

## **Summary Financial Overview 2024/25**

Covering the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025

## Introduction

This report provides a summary of the financial position for East Renfrewshire Integration Joint Board (IJB) for the financial year 1 April 2024 to 31 March 2025.

The Annual Report and Accounts for 2024/25 provides a detailed report and full version of the accounts and can be found on our website at [web address will be added following approval of IJB accounts].

This was another challenging year for the HSCP as we worked to meet the demand for services whilst delivering on our significant savings programme. We set a savings target of £11.8 million, which was £2 million higher than we needed to balance our budget as part of our forward planning to work towards financial sustainability.

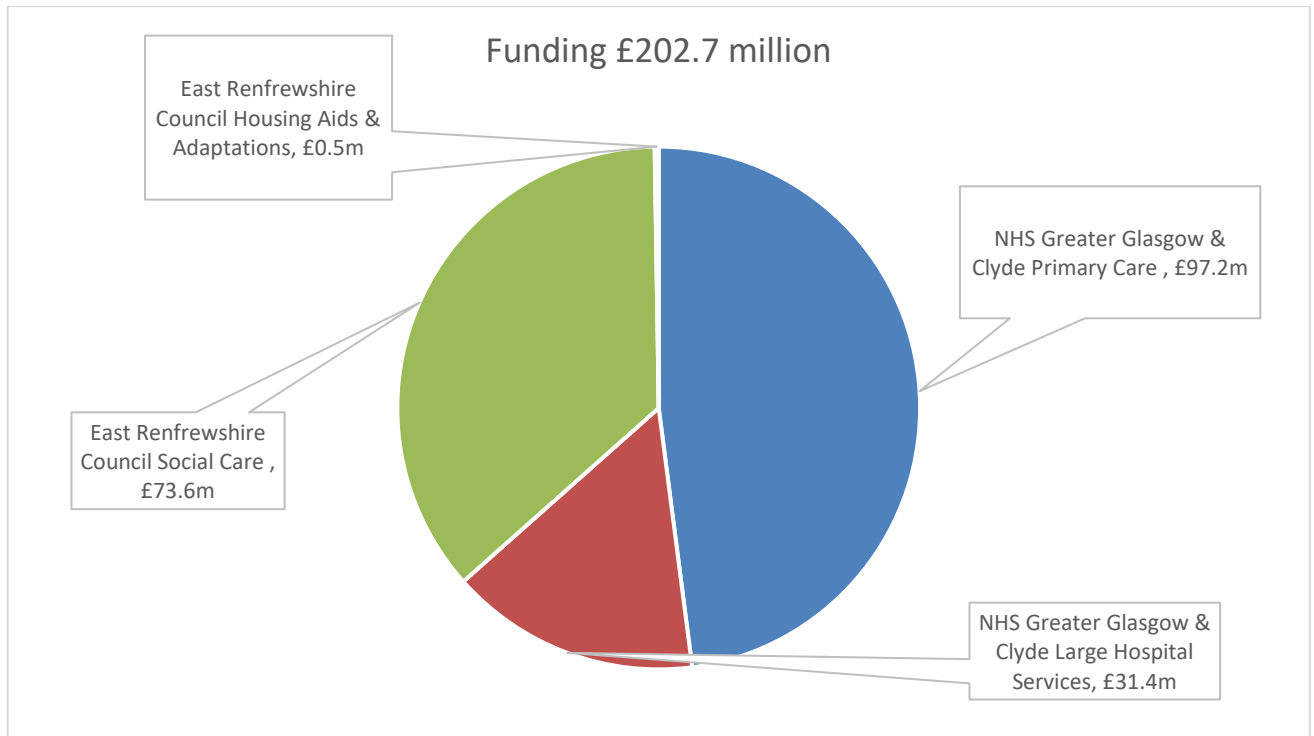
Significant progress was made during 2024/25 on embedding the Supporting People Framework, which is our criteria-based approach to care, as a key element of the savings programme.

However we did not make the level of savings needed to ensure the cost of prescriptions was met within the available budget. In recognition of the pressure that prescribing costs had on our operational budget NHS Greater Glasgow and Clyde provided an additional £1 million funding during the year, on a non-recurring basis.

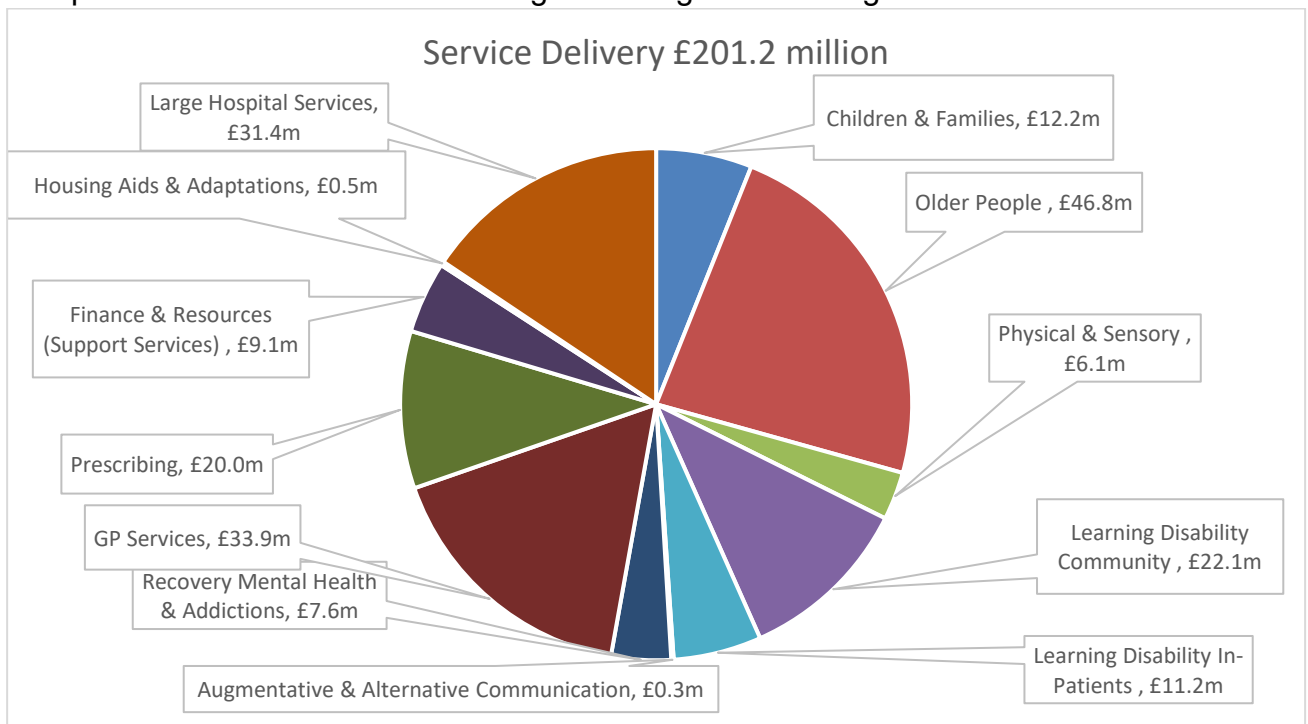
Despite the ongoing challenges and recognising the progress made we ended the year with an operational surplus of £1.482 million which has been added to our general reserve.

## Financial Performance

The IJB receives almost all of its funding from our two key partners East Renfrewshire Council and NHS Greater Glasgow and Clyde, and this was £201.7 million from agreed funding as part of the budget for the year and a further £1 million additional funding during the year towards prescribing pressures. This gave a total of £202.7 million for the year.



We spent £201.2 million of this funding delivering the following services:



Despite the financial challenges the partnership performed well during the year and continued to meet the statutory demand for services and provide support to residents of East Renfrewshire. We added £1.5 million to our reserves at the end of 2024/25.

## Planning Ahead for 2025/26 and Beyond

The IJB continues to face a number of challenges, risks and uncertainties in the coming years and this is set out in our current Medium-Term Financial Plan for 2025/26 to 2029/30 and our Strategic Plan for 2025 to 2028. These key strategies also inform our strategic risk register and collectively support medium-term planning and decision making.

The IJB operates in a complex environment with requirements to ensure statutory obligations, legislative and policy requirements, performance targets and governance and reporting criteria are met whilst ensuring the operational oversight of the delivery of health and care services.

UK and Scottish Government legislation and policies and how they are funded can have implications on the IJB and how we use our funding over time.

The most significant challenges for 2025/26 and beyond include:

- continued delivery of savings to support financial sustainability, recognising this is at odds with a focus on prevention and the difficulty increases as the cumulative savings increase
- “doing more of the same” in identifying savings will not work, we need to review every service in detail as part of a Change and Improvement programme of work to be developed
- working with the Scottish government recognising the national scale of the challenge across health and social care, in the context of a collective £0.5 billion shortfall
- managing the real tension between reduced service capacity as a result of the cumulative impact savings in prior years whilst maintaining system wide services including discharge without delay from hospital
- understanding the longer-term impacts of Covid-19 on mental and physical health in the longer term, we are seeing increased levels of complexity and acuity of need
- continued recruitment and retention of our workforce within the HSCP and our wider partner workforce, recognising the risk of market sustainability challenges
- managing prescribing demand and costs in partnership with our GPs and wider population
- supporting the physical and mental health and wellbeing of our workforce and our residents
- meeting increased demand for universal services without funding for growth, including increased population demand and new care homes opening within the area



The IJB agreed its budget for the financial year 2025/26 on 26<sup>th</sup> March 2025 recognising the significant progress made since 2023/24 as well as new demand and cost pressures for 2025/26.

The funding gap in the budget the IJB agreed for 2024/25 was £5.9 million. A savings programme is in place to close this gap, and work continues to ensure we can do this on a recurring basis.

We also need to find a further £2.4 million in savings before April 2026/27 as some of the funding we are using to offset costs is only available on a one-off basis.

East Renfrewshire IJB is not alone in facing unprecedented cost pressures. The national position across all public sector services continues to show a challenging financial outlook.

BLANK PAGE



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Performance and Audit Committee
<b>Held on</b>	24 September 2025
<b>Agenda Item</b>	8
<b>Title</b>	Performance Update – Quarter 1 - 2025-26
<b>Summary</b>  This report provides the Performance and Audit Committee with an update on key performance measures relating to the delivery of the strategic priorities set out in the HSCP Strategic Plan 2025-28. Where Quarter 1 (April - June) 2025-26 data is available for strategic performance indicators (PIs) this is included. The report also includes two exception reports (covering three PIs), providing more detailed discussion of performance for these measures. Exception reports delve further into the performance of specific measures and mitigation or reasoning for current performance.	
<b>Presented by</b>	Steven Reid Policy, Planning and Performance Manager
<b>Action Required</b>  Performance and Audit Committee is asked to note and comment on the Quarter 1 Performance Update 2025-26.	

**East Renfrewshire Integration Joint Board****Performance and Audit Committee****24 September 2025****Report by Chief Officer****Quarter 1 Performance Update 2025-26****Purpose Of Report**

1. This report provides the Performance and Audit Committee with an update on key performance measures relating to the delivery of the strategic priorities set out in the Health and Social Care Partnership (HSCP) Strategic Plan 2025-2028. Where Quarter 1 data is available for strategic performance indicators this is included. The report also includes two more detailed exception reports looking at four key performance indicators.

**Recommendation**

2. Performance and Audit Committee is asked to note and comment on the Quarter 1 Performance Update 2025-26.

**Background**

3. The Performance and Audit Committee (PAC) regularly reviews performance reports in order to monitor progress in the delivery of the strategic priorities set out in the HSCP Strategic Plan. These reports provide data on the agreed performance indicators in our performance framework and are presented quarterly and at mid and end-year. Data availability is significantly more limited at Quarters 1 and 3 with many performance indicators being reported on a 6-monthly cycle.
4. As with previous performance updates, in addition to our full report on progress against our key performance indicators (Appendix 1), we have included two exception reports (Appendix 2) giving more detailed discussion on performance trends for the following areas:
  - Unplanned hospital use from care homes:
    - A&E attendances from care homes in East Renfrewshire
    - Emergency admissions from care homes in East Renfrewshire
  - Psychological Therapies waiting times
5. The exception reports cover:
  - Purpose of the indicator – *explanation and how we use it to improve*
  - What does good look like? – *long-term objective for this area of activity*
  - Current status of measure – *current position including visualisation of data*
  - Reason/explanation for current performance – *understanding why performance is an exception*
  - Mitigating action – *approaches (with timescales) that will improve performance*
  - Investment – *current / required resources to deliver expected performance*
  - Context and benchmarking – *relevant comparative data if available*

## Report

6. The main data report includes available data for Quarter 1 (April to June 2025) for indicators from our Strategic Plan and any updated data relating to end-year (or earlier) that have not previously been reported to the Committee. The report provides charts for all measures. The report presents each measure with a RAG status in relation to the target for the reporting period (where a target is set), along with trend arrows (showing 'up' for improvement) and commentary on performance. Explanations of any notable shifts in performance are included in the commentary.
7. The report contains data updates and commentary relating to the performance measures set out under the strategic priorities in the HSCP Strategic Plan 2025-28:
  - Supporting children, young people and their families to improve mental and emotional wellbeing.
  - Supporting people to maintain their independence at home and in their local community.
  - Supporting better mental health and wellbeing and reducing harm from alcohol and drugs.
  - Supporting people who care for someone, ensuring they are able to exercise choice and control.
  - Strengthening links with communities and 3<sup>rd</sup> sector supports.
  - Supporting individuals and communities to tackle health inequalities and improve life chances.
  - Supporting people's healthcare needs by providing support in the right way, by the right person at the right time.
  - Supporting effective community justice pathways that support people to stop offending and rebuild lives.
  - Protecting people from harm.
  - Supporting staff across the partnership to strengthen resilience and wellbeing.
8. The HSCP continues to operate at a high level of performance across service areas, despite continuing challenges and pressures. During the current period of reporting, we have seen improving performance for 33% of the indicators, where data was available.

### Performance highlights include:

9. Performance on **waiting times for alcohol and drug recovery services** improved for the second quarter in a row. The percentage of people accessing recovery-focused treatment within 3 weeks increased from 97% to 98%. This is very positive performance in spite of staffing absence and vacancies within Alcohol and Drug Recovery Services (ADRS).
10. The number of **alcohol brief interventions** increased during the quarter. Training for delivery of ABIs has been underway within local service settings, but we expect it will take time to gradually increase local ABI delivery across the area.
11. We have seen increases in attendance and decreases in admissions from **care homes**. However, our care homes continue to perform within our target. More detail on care home performance on unplanned hospital use is given in the exception report at Appendix 2.
12. The proportion of **Community Payback Orders** being completed within court timescales rose during the quarter and we are now above target. This is due to the reduction of a

waiting list on select days during the reporting period. We also performed better than target for the percentage of CPOs commencing within 7 days.

13. We have seen continued high performance for the payment of **invoices** within 30 days and are now ahead of target at 93.76%. This has been the result of full staffing at the team and more efficient processes.
14. We have seen continuing improvement in **sickness absence** among Council-employed staff and we are ahead of target since Q1 2024/25. The HSCP has had an additional HR resource in place since Q2 of 2023/2024, which has played a significant role in reducing absence levels.

Areas that remain challenging include:

15. Supporting **independence** and **rebalancing care** – latest data shows that we are falling short of our target and performing below the national average for the percentage of people age 65+ with intensive care needs receiving care at home (60% - target 62%). We also perform below our target for the number of people accessing self-directed support (SDS) Options One and Two. However, we perform in line with the Scottish average for spending on SDS (One and Two) as a proportion of total spend on adult services.
16. We saw a higher number of people coming through our **reablement** service in Q1, but a reduction in the proportion of people discharged with reduced levels of care need (30%, down from 37% in Q4). In the last quarter there has been an increased proportion of people referred to the service that have proved unsuitable for reablement, impacting on our overall performance for this PI.
17. **Unplanned hospital attendances and admissions** remain stable and within target, and we have seen modest reductions in admissions from the previous quarter. Latest data shows that unplanned hospital bed days also increased during the reporting period.
18. In Quarter 1 saw a continuing reduction in the percentage of people **accessing psychological therapies** within 18 weeks from 87.2% (Q4) to 86.8% - below our target of 90%. This was due to staffing issues and outstanding vacancies. Waiting times are monitored weekly, with longest waits or patients about to breach target highlighted to our teams.
19. Hospital **discharges with delay** (and bed days lost) continue to be a key area of focus for the partnership and are at higher levels than for previous years. However, during Q1 delays (excluding adults with incapacity (AWI)) averaged 9 a week – up from 6 in the previous quarter.
20. Although performance remains high and ahead of target, the proportion of **carers** reporting their 'quality of life' needs being met dropped from 96% in Q4 to 76% in Q1. This measure shows some fluctuation and may be impacted by the timing of the survey question. We recognised the significant pressures local carers are under and continue to ensure supports are in place through the Carers Centre and other partners.

**Recommendation**

21. Performance and Audit Committee is asked to note and comment on the Quarter 1 Performance Update 2025-26.

**Report Author and Person to Contact**

Steven Reid, Policy, Planning and Performance Manager  
[Steven.Reid@eastrenfrewshire.gov.uk](mailto:Steven.Reid@eastrenfrewshire.gov.uk)

24<sup>th</sup> September 2025

Chief Officer, IJB: Alexis Chappell

**Background Papers**

[Performance and Audit Committee, HSCP Quarter 3 Report, 26 March 2025.](#)

[Performance and Audit Committee, HSCP Annual Performance Report, 25 June 2025.](#)

BLANK PAGE



## Appendix 1

### HSCP Strategic Performance Report – 2025-26 Quarter 1


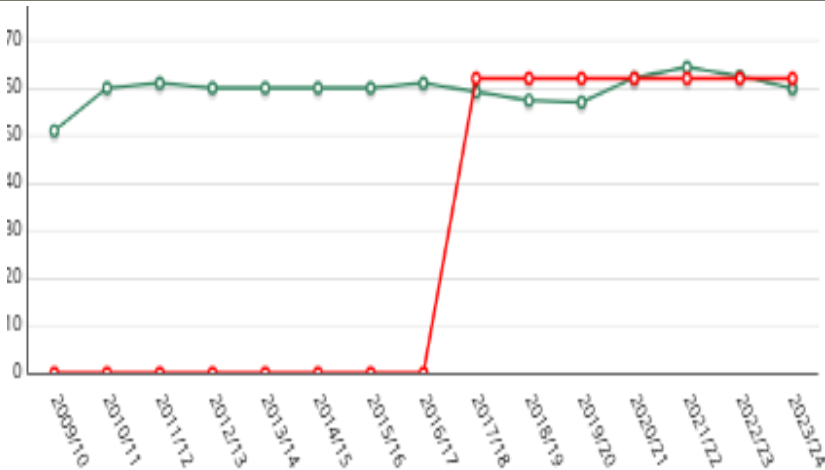



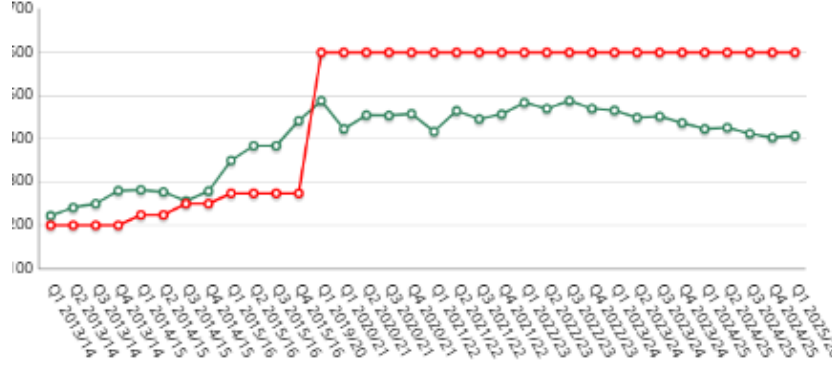

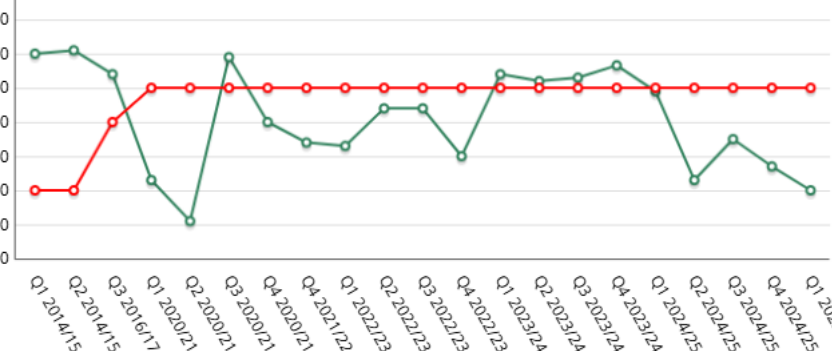
Key:

<b>Green</b>	performance is at or better than the target
<b>Amber</b>	Performance is close (approx 5% variance) to target
<b>Red</b>	Performance is far from the target (over 5%)


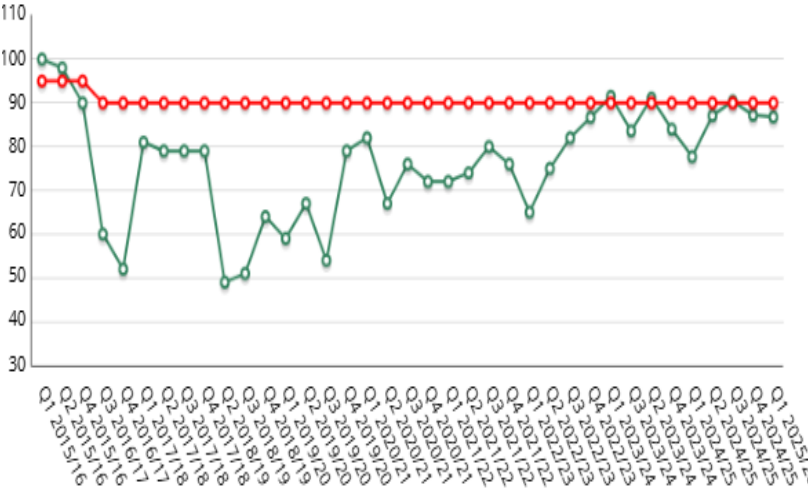

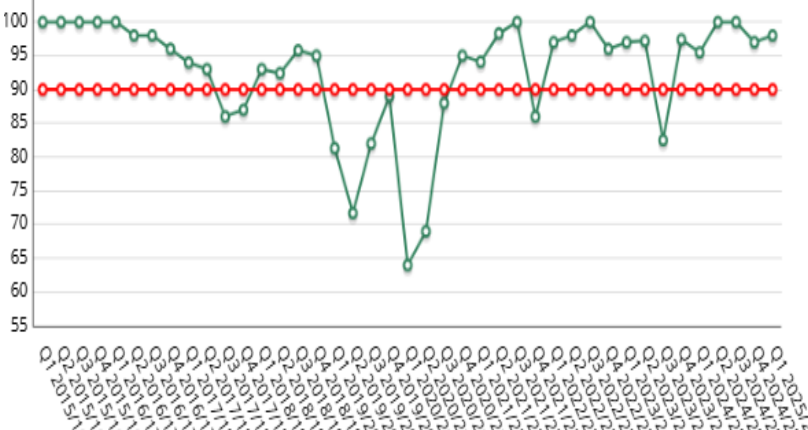
Trend arrows point upwards where there is improved performance (incl. where we aim to decrease the value).


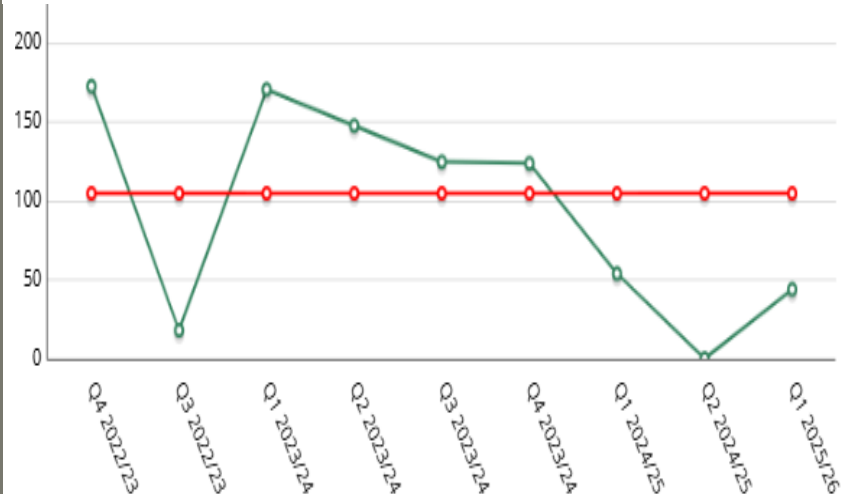
#### 2. Supporting people to maintain their independence at home and in their local community

Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Percentage of people aged 65+ with intensive needs (plus 10 hours) receiving care at home. (AIM TO INCREASE)	2023/24	59.9%	62%	Amber	 (declining)		The LGBF data shows that our performance has dropped slightly compared with the previous year (62.5%) having now fallen below target. This compares to a national average of 62.6%. The provision of quality care at home to support people to live independently and well in their own homes remains a key priority for the partnership and ongoing improvement of our care at home services continues.


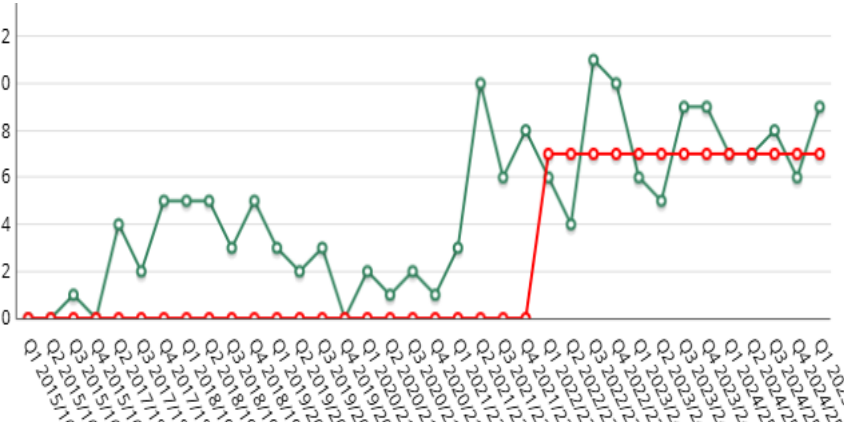
Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Direct payments spend on adults 18+ as a % of total social work spend on adults 18+ (AIM TO INCREASE)	2023/24	9%	Data Only		 (declining)		Latest available data for this indicator at March 2025. We continue to perform in line with the national average whilst outperforming our family group of authorities. (Source: Improvement Service)
Number of people self-directing their care through receiving direct payments and other forms of self-directed support. (AIM TO INCREASE)	Q1 2025/26	407	600	Red	 (improving)		Data calculated from the Social Care returns shows a total of 407 people were in receipt of SDS 1 and 2 Option payments in Qtr 1.
Percentage of those whose care need has reduced following reablement / rehabilitation (AIM TO INCREASE)	Q1 2025/26	30%	60%	Red	 (declining)		Of the 54 people discharged from the service only 16 (30%) were discharged with reduced or no services. This is an increase on the number of people going through the reablement process but alongside this there is still a high percentage of people being referred through that there is no potential of reablement (20%). This is causing the overall figure of successful rehabilitation to appear less.

### 3. Supporting better mental health and wellbeing and reducing harm from alcohol and drugs

Description	Data Period	Current Value	Target	Traffic Light	Trend		Latest Note
Percentage of people waiting no longer than 18 weeks for access to psychological therapies (AIM TO INCREASE)	Q1 2025/26	86.8%	90%	Amber	 (declining)		<p>At the end of Quarter 1, 86.8% of people assessed and waiting for Psychological Therapy started treatment within 18 weeks. This is a decrease from 87.2% at the end of Q4 and is slightly below the 90% target. The total number of individuals waiting across all services at end of Q1 is 175 with the longest wait at this current time being 37 weeks. Vacancies are being managed across all services (older people's, primary care and adult mental health teams). Work is currently underway to identify funding and undertake recruitment whilst managing waiting times on a weekly basis to ensure the longest waits are being addressed where possible.</p>
Percentage of people with alcohol and/or drug problems accessing recovery-focused treatment within three weeks. (AIM TO INCREASE)	Q1 2025/26	98%	90%	Green	 (improving)		<p>The estimated waiting time figure for Quarter 1 25/26 is 98% (this remains unverified until 30 September 2025 pending Public Health Scotland publication) showing an increase of 1% on Qtr 4. 80 people started treatment during Qtr 1 2025-26, with 36 still in treatment. East Renfrewshire Alcohol and Drug Recovery Service (ADRS), Glasgow Council on Alcohol (GCA) and RCA Trust all record referrals and waiting times within DAISy for our area.</p>


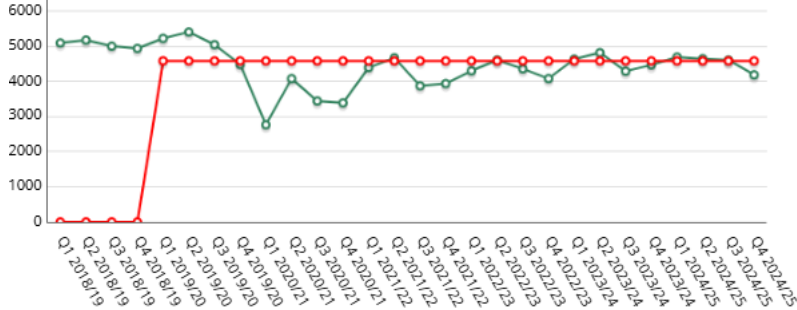


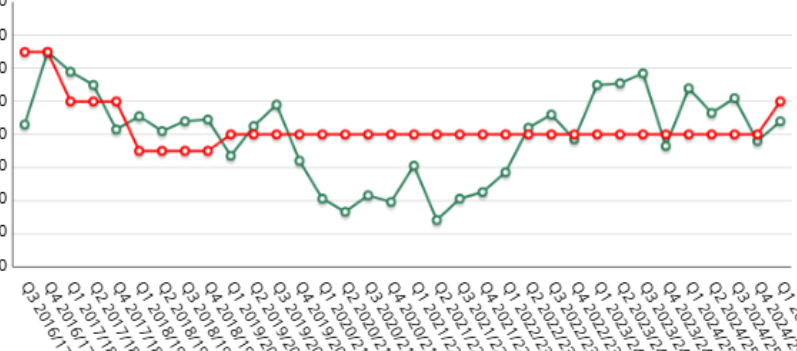
Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Achieve agreed number of screenings using the setting-appropriate screening tool and appropriate alcohol brief intervention, in line with SIGN 74 guidelines. (AIM TO INCREASE)	Q1 2025/26	44	105	Red	 (improving)		East Renfrewshire has a target of delivering 419 Alcohol Brief Interventions per financial year, which requires 105 to be delivered per quarter. Glasgow Council on Alcohol deliver ABIs for East Renfrewshire and in Q1 achieved 44, which is below target. This was due to staffing shortages and HSCP officers are working with the commissioned provider to restart the alcohol awareness work in various community settings.

#### 4. Working together to meet people's healthcare needs


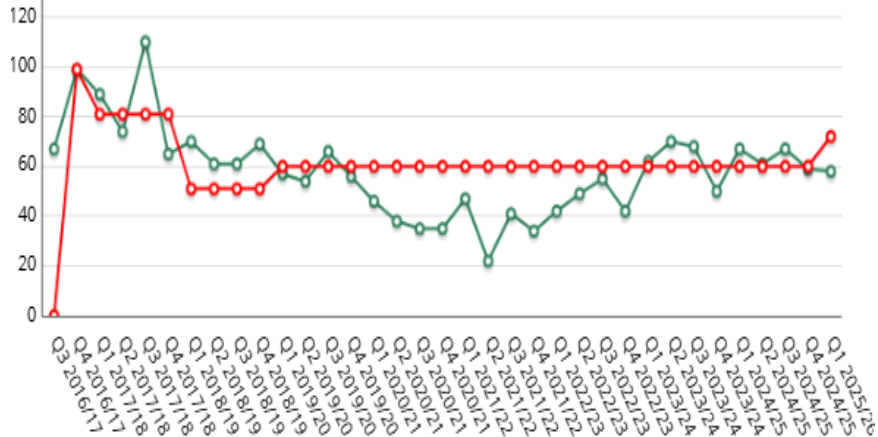
Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
People (18+) waiting more than 3 days to be discharged from hospital into a more appropriate care setting. (NHS GGC Acute & MH weekly data) (AIM TO DECREASE)	Q1 2025/26	9	7	Red	 (declining)		In Q1 the weekly average of people waiting more than 3 days to be discharged has increased to 9. This is an increase on Q4 and has returned to previous levels of 2023/24 after a period of better performance in 2024/25.

Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
People (18+) waiting more than 3 days to be discharged from hospital into a more appropriate care setting including AWI (PHS data) (AIM TO DECREASE)	Q1 2025/26	17	11	Red	 (declining)		Monthly average of latest available data (Apr-Jun 2025). Performance has declined increasing from 12 to 17 on the previous quarter. Performance is similar to the same period 2024/25. (Source: Public Health Scotland, Aug 2025)
Delayed discharges (PHS) bed days lost to delayed discharge (AIM TO DECREASE)	Q1 2025/26	1,583	1,029	Red	 (declining)		Number of bed days lost has increased from 1,306 in the previous quarter to 1,583. (Source: PHS, July 2025)


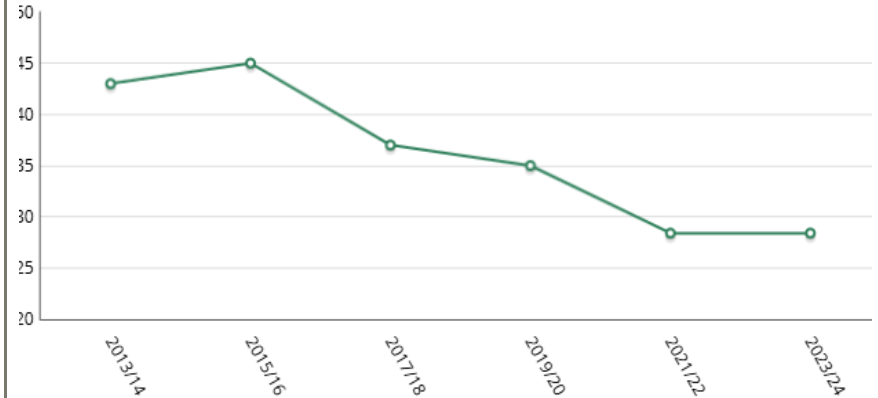
Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Number of Emergency Admissions: Adults (NHSGGC data) (AIM TO DECREASE)	Q1 2025/26	1,618	1,782	Green	 (declining)		Hospital admissions have increased slightly to 1,618 in Quarter 1 from 1,528 in Quarter 4 and continue to perform below target.
No. of A&E Attendances (excl MIUs) (NHSGGC data) (AIM TO DECREASE)	Q1 2025/26	2,963	4,583	Green	 (declining)		A & E attendances have increased slightly in Q1 compared to Q4 2024/25, and also remains lower than the level of Q1 2024/25. Performance continues to be lower than target.
Number of Emergency Admissions: Adults (MSG data) (AIM TO DECREASE)	Q3 2024/25	1,811	1,781	Red	 (declining)		Latest provisional data to Dec 24. Up from 1,729 admissions in previous Qtr 2. (Source: Scottish Govt, MSG June 2025)

Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
No. of A & E Attendances - Adults (MSG data) (AIM TO DECREASE)	Q4 2024/25	4,186	4,584	Green	 (improving)		Latest data to Dec 24, released June 2025. Reduced from 4,608 attendances in Qtr 3. (Source: Scottish Govt, MSG)
Unscheduled Hospital (Acute) Bed Days: Adults (18+) (AIM TO DECREASE)	Q3 2024/25	16,737	14,715	Red	 (declining)		Latest provisional data to December 2024 released June 2025. Data corrected back to Apr 2023. (Source: Scottish Govt, MSG)
A & E Attendances from Care Homes (NHS GGC data) (AIM TO DECREASE)	Q1 2025/26	108	120	Green	 (declining)		Figures for A&E attendances from care homes for Q1 2025/ have increased compared to Q4 2024/25. Although the figure has increased the target has been adjusted as the number of available of beds in care homes across East Renfrewshire have increased also.




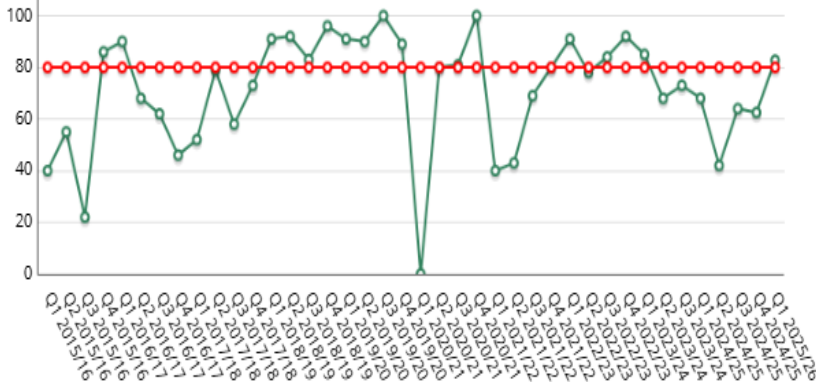


Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Emergency Admissions from Care Homes (NHSGGC data) (AIM TO DECREASE)	Q1 2025/26	58	72	Green	 (improving)		Admissions from care homes, are showing a decreasing (improving) trajectory, and are also below target. Hospital admission for the first quarter in 2025/26 are 13% lower than the same period in the previous year.

#### 5. Working together with carers to be able to exercise choice and control

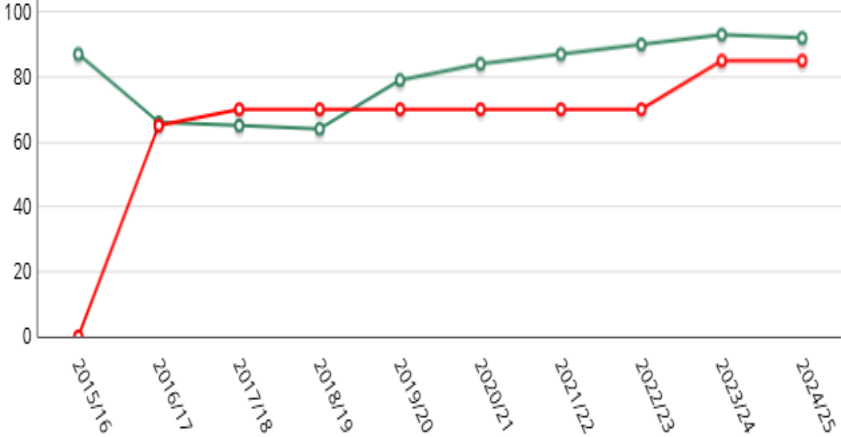
Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Health and Social Care Integration - Core Suite of Indicators NI-8: Total combined % carers who feel supported to continue in their caring role. (AIM TO INCREASE)	2023/24	28.4%	Data Only		 (declining)		Scotland figure for period 31.2%. Latest data at September 2024. Data is from the Health and Care Experience Survey which is a sample survey of people aged 17+ registered with a GP practice in Scotland. Note figures from 2021/22 remain the same. (Source: Public Health Scotland)



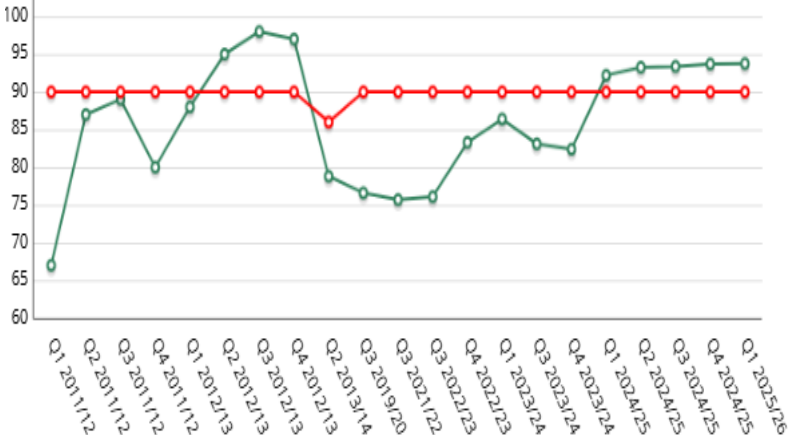
## 6. Working together with our partners to support people to stop offending

Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Community Payback Orders - Percentage of unpaid work placements commencing within 7 days (AIM TO INCREASE)	Q1 2025/26	82.75%	80%	Green	 (improving)		24 out of 29 commenced within 7 days of order being imposed
Community Payback Orders - Percentage of unpaid work placement completions within Court timescale. (AIM TO INCREASE)	Q1 2025/26	87%	80%	Green	 (improving)		20 out of 23 unpaid work placements were completed within court timescales. Performance has improved on the 71% in Q4 2024/25.

### 7. Working together to protect people from harm.

Domestic abuse - % change/improvement in women's safety and wellbeing outcomes	2024/25	92%	85%	Green	No Change	 <p>From April 2024 – March 2025 a total of 1116 women and children were supported across Women's Aid three core services, helpline and drop in enquiries compared to 1059 during the same period last year- a 5% increase.</p> <p>The service reported significant change and improvement in women's domestic abuse outcomes, 107 reviews were completed with 92% of women assessed noting overall improvement in their outcomes indicating the positive impact of support.</p>
--	---------	-----	-----	-------	-----------	--

### Organisational measures

Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Latest Note
Payment of invoices: Percentage invoices paid within agreed period (30 days) (AIM TO INCREASE)	Q1 2025/26	93.76%	90%	Green	No Change		Q1 performance has seen this measure remain above target as continued work remains ongoing with dashboards to target specific invoices that are scheduled to fall outwith the agreed period.

Description	Data Period	Current Value	Target	Traffic Light	Trend	Chart	Notes & History Latest Note																																																																																				
Sickness absence days per employee - HSCP (LA staff) (AIM TO DECREASE)	Q1 2025/26	3.94	4.7	Green	<div><div></div><div>(improving)</div></div>	<table><caption>Sickness Absence Data (Estimated from Chart)</caption><tr><th>Period</th><th>Value</th></tr><tr><td>Q1 2015/16</td><td>4.0</td></tr><tr><td>Q2 2015/16</td><td>3.0</td></tr><tr><td>Q3 2015/16</td><td>3.0</td></tr><tr><td>Q4 2015/16</td><td>3.0</td></tr><tr><td>Q1 2016/17</td><td>3.0</td></tr><tr><td>Q2 2016/17</td><td>3.0</td></tr><tr><td>Q3 2016/17</td><td>4.0</td></tr><tr><td>Q4 2016/17</td><td>4.0</td></tr><tr><td>Q1 2017/18</td><td>3.0</td></tr><tr><td>Q2 2017/18</td><td>3.0</td></tr><tr><td>Q3 2017/18</td><td>4.0</td></tr><tr><td>Q4 2017/18</td><td>4.0</td></tr><tr><td>Q1 2018/19</td><td>3.0</td></tr><tr><td>Q2 2018/19</td><td>4.0</td></tr><tr><td>Q3 2018/19</td><td>5.0</td></tr><tr><td>Q4 2018/19</td><td>5.0</td></tr><tr><td>Q1 2019/20</td><td>4.0</td></tr><tr><td>Q2 2019/20</td><td>4.0</td></tr><tr><td>Q3 2019/20</td><td>5.0</td></tr><tr><td>Q4 2019/20</td><td>6.0</td></tr><tr><td>Q1 2020/21</td><td>4.0</td></tr><tr><td>Q2 2020/21</td><td>4.0</td></tr><tr><td>Q3 2020/21</td><td>4.0</td></tr><tr><td>Q4 2020/21</td><td>3.0</td></tr><tr><td>Q1 2021/22</td><td>4.0</td></tr><tr><td>Q2 2021/22</td><td>5.0</td></tr><tr><td>Q3 2021/22</td><td>5.0</td></tr><tr><td>Q4 2021/22</td><td>4.0</td></tr><tr><td>Q1 2022/23</td><td>6.8</td></tr><tr><td>Q2 2022/23</td><td>8.5</td></tr><tr><td>Q3 2022/23</td><td>4.5</td></tr><tr><td>Q4 2022/23</td><td>4.0</td></tr><tr><td>Q1 2023/24</td><td>4.5</td></tr><tr><td>Q2 2023/24</td><td>6.0</td></tr><tr><td>Q3 2023/24</td><td>6.2</td></tr><tr><td>Q4 2023/24</td><td>6.5</td></tr><tr><td>Q1 2024/25</td><td>5.5</td></tr><tr><td>Q2 2024/25</td><td>4.8</td></tr><tr><td>Q3 2024/25</td><td>3.5</td></tr><tr><td>Q4 2024/25</td><td>3.0</td></tr><tr><td>Q1 2025/26</td><td>3.94</td></tr></table>	Period	Value	Q1 2015/16	4.0	Q2 2015/16	3.0	Q3 2015/16	3.0	Q4 2015/16	3.0	Q1 2016/17	3.0	Q2 2016/17	3.0	Q3 2016/17	4.0	Q4 2016/17	4.0	Q1 2017/18	3.0	Q2 2017/18	3.0	Q3 2017/18	4.0	Q4 2017/18	4.0	Q1 2018/19	3.0	Q2 2018/19	4.0	Q3 2018/19	5.0	Q4 2018/19	5.0	Q1 2019/20	4.0	Q2 2019/20	4.0	Q3 2019/20	5.0	Q4 2019/20	6.0	Q1 2020/21	4.0	Q2 2020/21	4.0	Q3 2020/21	4.0	Q4 2020/21	3.0	Q1 2021/22	4.0	Q2 2021/22	5.0	Q3 2021/22	5.0	Q4 2021/22	4.0	Q1 2022/23	6.8	Q2 2022/23	8.5	Q3 2022/23	4.5	Q4 2022/23	4.0	Q1 2023/24	4.5	Q2 2023/24	6.0	Q3 2023/24	6.2	Q4 2023/24	6.5	Q1 2024/25	5.5	Q2 2024/25	4.8	Q3 2024/25	3.5	Q4 2024/25	3.0	Q1 2025/26	3.94	Council absence levels in Q4 were 4.01 and this has improved again to 3.94 Working Days Lost/FTE in Q1 and remains below target of 4.7.
Period	Value																																																																																										
Q1 2015/16	4.0																																																																																										
Q2 2015/16	3.0																																																																																										
Q3 2015/16	3.0																																																																																										
Q4 2015/16	3.0																																																																																										
Q1 2016/17	3.0																																																																																										
Q2 2016/17	3.0																																																																																										
Q3 2016/17	4.0																																																																																										
Q4 2016/17	4.0																																																																																										
Q1 2017/18	3.0																																																																																										
Q2 2017/18	3.0																																																																																										
Q3 2017/18	4.0																																																																																										
Q4 2017/18	4.0																																																																																										
Q1 2018/19	3.0																																																																																										
Q2 2018/19	4.0																																																																																										
Q3 2018/19	5.0																																																																																										
Q4 2018/19	5.0																																																																																										
Q1 2019/20	4.0																																																																																										
Q2 2019/20	4.0																																																																																										
Q3 2019/20	5.0																																																																																										
Q4 2019/20	6.0																																																																																										
Q1 2020/21	4.0																																																																																										
Q2 2020/21	4.0																																																																																										
Q3 2020/21	4.0																																																																																										
Q4 2020/21	3.0																																																																																										
Q1 2021/22	4.0																																																																																										
Q2 2021/22	5.0																																																																																										
Q3 2021/22	5.0																																																																																										
Q4 2021/22	4.0																																																																																										
Q1 2022/23	6.8																																																																																										
Q2 2022/23	8.5																																																																																										
Q3 2022/23	4.5																																																																																										
Q4 2022/23	4.0																																																																																										
Q1 2023/24	4.5																																																																																										
Q2 2023/24	6.0																																																																																										
Q3 2023/24	6.2																																																																																										
Q4 2023/24	6.5																																																																																										
Q1 2024/25	5.5																																																																																										
Q2 2024/25	4.8																																																																																										
Q3 2024/25	3.5																																																																																										
Q4 2024/25	3.0																																																																																										
Q1 2025/26	3.94																																																																																										

BLANK PAGE

## Appendix 2 – Exception Reports

### A&E attendances/admissions from care homes in East Renfrewshire HSCP

#### Purpose of the indicator

To monitor A&E attendances/ admissions from care homes in East Renfrewshire HSCP.

#### What does good look like?

Unscheduled care activity/ conveyance to A&E for our Care Home residents only occurs for unavoidable clinical need. All opportunities, supports and pathways are considered to maximise health and care interventions, avoiding unnecessary conveyance and admissions to hospital, and to ensure residents receive treatment and care in their home environment whenever possible.

#### Current status of measure

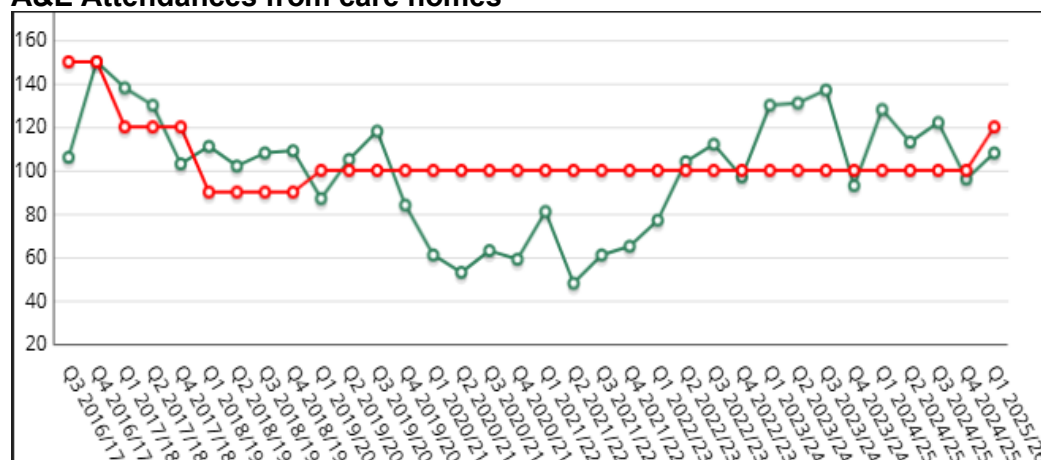
This exception report shows data for A&E attendance numbers and admissions for residents of care homes in East Renfrewshire HSCP. While there has been an increasing trajectory in A&E attendances and admissions from care homes over past 2 years, this has been demonstrated across NHS GG&C.

It is acknowledged that there has been a sustained increase to the numbers of individuals living within a care home setting in East Renfrewshire HSCP over recent years. Consequently, the local target for hospital attendances and admissions has now been adjusted to reflect this 20% increase in care home residents compared to when the targets were initially set.

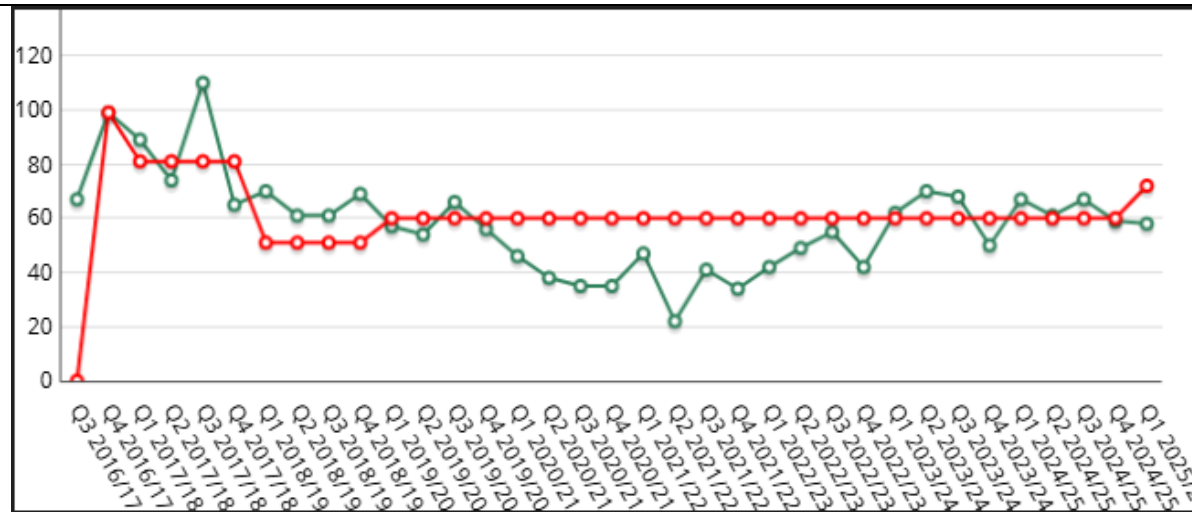
East Renfrewshire numbers for A&E attendances are below local target, which is an improvement. Attendances for Quarter 1 2025/26 are 16% lower than the same period in the previous year.

Admissions from care homes, are showing a decreasing (improving) trajectory, and are also below target. Hospital admission for the first quarter in 2025/26 are 13% lower than the same period in the previous year.

#### A&E Attendances from care homes



#### Emergency admissions from care homes



### Reason/explanation for current performance

Current performance is better than local target. Prevention of avoidable conveyance to A&E is multifaceted and there are challenges across the system to ensure alternative pathways are available and considered both in hours and out of hours. People living in care homes should have timely access to members of the multidisciplinary team 24/7 when urgent or unscheduled care is required. This is reliant on access to HSCP services in hours, extended hours access to Flow Navigation Centre for Falls Pathway and currently OOH (overnight and weekends) through OOH GP/ NHS24/ emergency services.

### Mitigating action

There is significant work ongoing across the HSCP and across the health board area to support avoidable conveyance to A&E for Care Home residents. The HSCP has proactively engaged with older people Care Homes over the last 30 months, embedding the GGC Care Home Falls Pathway. This pathway focuses on reducing unnecessary attendance at hospital, by extending the toolkit available to staff to support care home residents who have fallen, and not requiring an urgent response. This enables clinical discussion between care home staff and senior clinical decision makers at the Flow Navigation Centre (FNC), to facilitate residents to remain in their care homes when clinically safe, utilising virtual assessment. The pathway supports scheduling of unscheduled presentations, such as planned attendance to minor injuries clinic /ED or planned rehabilitation/GP /primary care assessment the following day.

In addition, the GG&C Call Before You Convey (CB4YC) pathway has also been implemented since November 2023 across all care homes in East Renfrewshire. This model provides an alternative pathway for Care Home residents who are deteriorating and at risk of conveyance to ED, and options for local senior clinical decision-making support for staff, instead of calling 111/999. The HSCP has embedded this pathway to anticipate deteriorating residents specifically before weekends with a virtual triage check model for all Care Homes. The Care Home Liaison Nursing (CHLN) Single Point of Access pathway was extended 9 months ago from a 5 day service to a proactive 7 day service. In addition, access to specialist nursing services such as diabetes nursing support has extended the support available to care home staff in their care of their residents.

Further Future Care Planning Quality Improvement work continues, and this is a priority for the health board. Proactive input from Community Rehabilitation AHPs to support targeted falls prevention interventions alongside individual resident rehabilitation input is ongoing.

In addition to our community CB4YC, there is also a SAS: FNC Call Before You Convey pathway. This is for SAS crews to use when a call has been made to 111/999 and the crew attending a resident in the home can call FNC for advice/decision support regarding conveyance.

The ongoing development of NHS GGC Flow Navigation Centre Plus model will further enhance the offering and coordination of clinical decision-making support and end to end pathways for care home residents and those who support them.

### **Investment**

Funding re-directed from the Care Home Collaborative to HSCPs to support Winter Planning assistance to Care Homes totalling £500k was allocated across all 6 HSCPs to mobilise this. The allocation to East Renfrewshire based on care home bed numbers for 23/24 (£31,651) and 24/25 (circa £35,000) has supported provision of additional Care Home Liaison Nurse (CHLN) hours and enabled recruitment to a 0.6WTE fixed term post to increase existing capacity. This funding has now been baselined and there is ongoing work to ensure development of CHLN service.

Additional scale up plans are being considered across GG&C as part of transformation and reform agenda

### **Context and benchmarking**

A comparative was sought with East Dunbartonshire HSCP and across the other HSCPs within GG&C who are currently all experiencing similar challenges with increasing numbers of attendances and admissions from care homes. There is ongoing multiagency work across GG&C in relation to this with East Renfrewshire representation on all appropriate working groups.

**Percentage of people waiting no longer than 18 weeks for access to psychological therapies**

**Purpose of the indicator**

The measure sets a 'referral to treatment' standard of at least 90% starting treatment within 18 weeks. It allows us to monitor how successfully we are delivering evidence-based psychological therapies to support mental health in a timely way and whether we need to make adjustments to our resourcing of the service or the approaches we are taking.

Psychological therapies refer to a range of interventions which are designed to help people understand and make changes to their thinking, behaviour and relationships in order to relieve distress and to improve functioning. The target applies specifically to psychological therapies for treatment of a mental health difficulty, from mild to moderate conditions to more severe and enduring.

This is a nationally agreed 'HEAT' target – further information on definitions and measurement can be found [here](#).

### **What does good look like?**

That everyone who is referred is assessed and, if deemed suitable for a psychological therapy, will start treatment within 18 weeks of referral.

Our aim is that, for most individuals where there is evidence that psychological therapies will be beneficial, this support is provided within a timescale that minimises the risk of further deterioration or crisis.

Timely provision of psychological therapies is one part of our work to provide a wide range of supports to individuals on their journey to recovery from mental health difficulties. We work in collaboration with a range of partner providers to support early intervention and our ultimate aim is to advance the HSCP Strategic Outcome "People are supported to look after and improve their own mental health and wellbeing".

### **Current status of measure**

Currently the target is that 90% of people will start Psychological Therapy treatment within 18 weeks of referral.

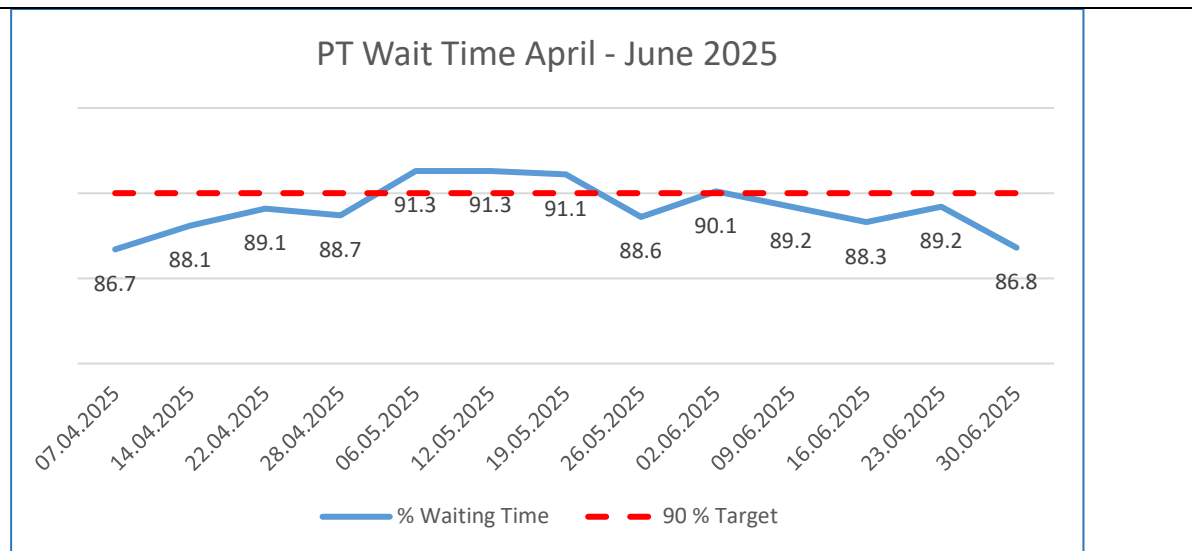
At the end of Quarter 1 of 2025-26, 86.8% of people assessed and waiting for Psychological Therapy started treatment within 18 weeks, which is below the 90% target. This is a slight decrease from 87.2 % at the end of Q4. (Note this data remains to be verified by Public Health Scotland with publication due September/October.)

Waiting times are monitored very closely with performance noted and actions taken on a weekly basis. Over the course of Quarter 1, performance has fluctuated and the 90% target has been reached in 4 out of 13 weeks.

The total number of individuals waiting across all services at end of Q1 is 175. 31 of these have waited over 18 weeks, with the longest wait at this current time being 37 weeks.

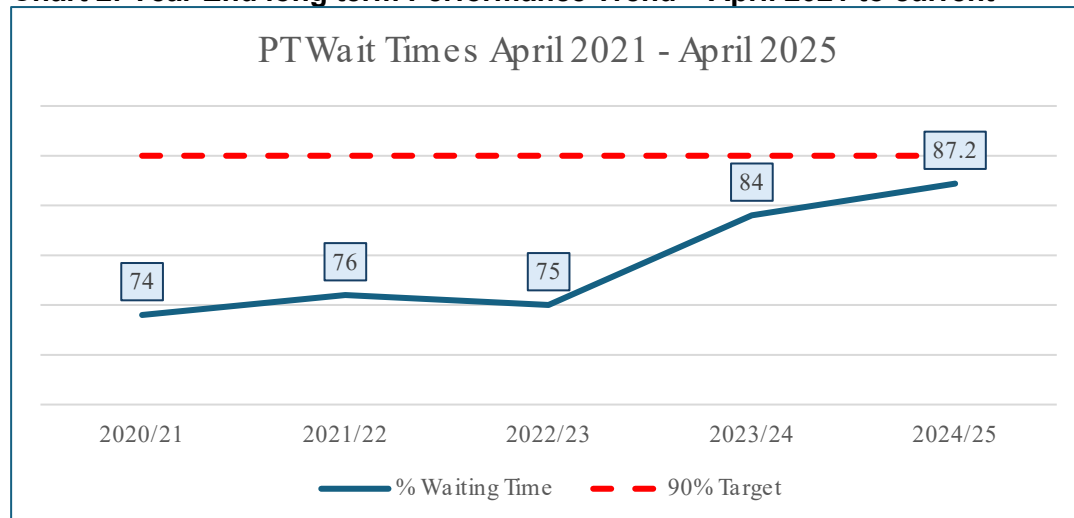
### **Chart 1: weekly waiting times Q1**





Looking at annual performance data in Chart 2, it can be seen that performance has improved significantly since 2020-21 due to robust monitoring and securing of additional resources where required.

**Chart 2: Year End long term Performance Trend – April 2021 to current**



### Reason/explanation for current performance

Psychological therapies waiting times performance is influenced by a number of factors, including:

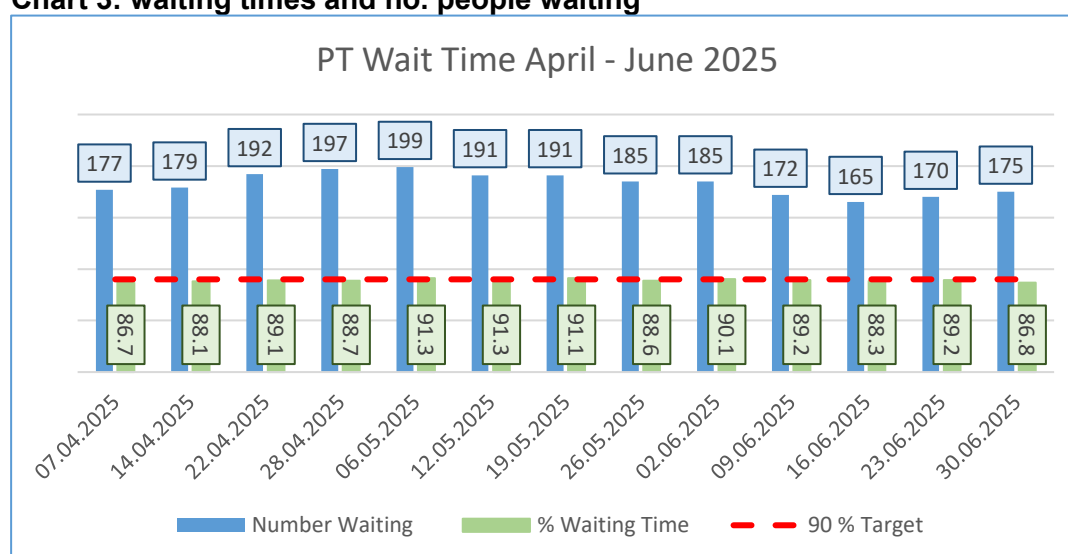
- Demand for psychological therapy (number of new people assessed as suitable)
- The number of long waiters in each given week
- Staffing resource available to provide psychological therapy to meet each person's specific needs, including specific psychology resources to meet complex needs such as high intensity CBT

Chart 3 shows weekly performance mapped against the number of people waiting each week. Figures show that 119 people started treatment during Q1 (including some of the longest waits). However, during the same period a further 123 were identified as suitable for PT and therefore joined the waiting list, demonstrating that the identified need for psychological therapies across adult, older adult and primary care mental health services remains high.

The number of people starting PT each week can vary (from 1 to 12 over last 8 weeks) and psychology resources have to be balanced between provision of treatment and assessment for suitability. Some people are seen well within the waiting time of 18 weeks and this is due to the ability to match to the appropriate psychology resource at that time, whilst waits can be longer where a more specialist therapy is required. It can be seen that the target has been met in the weeks with the highest numbers of people waiting overall – this is due to the ability of services to start people on treatment who have been waiting more than 18 weeks. In May services were successful in offering and starting treatment to 13 long waiters.

Staffing difficulties (including vacancies for senior psychologists) across all services have been a longstanding issue which has led to the waiting list growing in number and the longest waits increasing, particularly where a specialist need is identified e.g. for high intensity CBT. Recruitment difficulties in securing psychology resources are an issue nationwide.

**Chart 3: waiting times and no. people waiting**



### Mitigating action

Progress has been made in recruiting to vacant posts, or adding WTE to teams over the last 12-18 months. A 0.2FTE counsellor for the PCMHT was successfully recruited and started in post in February 2025 which will address long waits in this service area. A 0.7 WTE psychologist has started in post with the Older People's Mental Health Team.

Current actions to bring in additional resources are in progress across all three teams:

- Resources from another GGC team are supporting OPMHT in meeting PT demand.
- Budget has now been identified to recruit to a senior psychologist role in PCMHT, which will aid in particular long waits for High Intensity CBT. The expected timescale for recruitment is October 2025.
- Exploring options of increasing hours delivered within adult mental health team

In the meantime, wait times will continue to be monitored on a weekly basis, highlighting long waits or patients about to breach target, to ensure all teams are

aware of current waiting time for their service. A monthly report is submitted to NHSGGC as part of their monitoring.

**Investment**

Required funding has been made available from the core budget for the posts recently recruited and from Action 15 to add psychology capacity in the area of PCMHT. Overall funding identified to ensure staffing is at the required level.

**Context and benchmarking**

According to the most recently available data for GGC, East Renfrewshire was 8 percentage points above the GGC average of 78.6%, at the end of 2024-25.

BLANK PAGE



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Performance and Audit Committee
<b>Held on</b>	24 September 2025
<b>Agenda Item</b>	9
<b>Title</b>	Audit Update
<b>Summary</b>  This report provides Performance and Audit Committee with an update on:- <ul style="list-style-type: none"><li>• Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in March 2025</li><li>• Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in June 2025</li><li>• A summary of all open audit recommendations</li></ul>	
<b>Presented by</b>	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<b>Action Required</b>  Performance and Audit Committee are asked to note and comment on the report.	

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD****PERFORMANCE AND AUDIT COMMITTEE****24 September 2025****Report by Chief Financial Officer****AUDIT UPDATE****PURPOSE OF REPORT**

1. This report provides Performance and Audit Committee with an update on:
  - Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in June 2025
  - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in June 2025
  - A summary of all open audit recommendations

**RECOMMENDATION**

2. Performance and Audit Committee are asked to note and comment on the report.

**BACKGROUND**

3. As agreed at the Performance and Audit Committee in June 2021 we continue to submit audit update reports to all meetings, including any new audit reports along with an overview of audit activity undertaken and an update on recommendations.
4. Audit activity for the HSCP is provided in full and includes current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. Specific actions from IJB audits are also detailed.
5. East Renfrewshire Council's Chief Internal Auditor undertakes the internal audit role for the Integration Joint Board. Ernst & Young also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

<b>High</b>	<ul style="list-style-type: none"> <li>• Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole.</li> <li>• Corrective action must be taken and should start immediately.</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>• There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole.</li> <li>• Corrective action should be taken within a reasonable timescale.</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>• Area is generally well controlled or minor control improvements needed.</li> <li>• Lower level controls absent, not being operated as designed or could be improved</li> </ul>

<b>Efficiency</b>	<ul style="list-style-type: none"> <li>These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.</li> </ul>
-------------------	--

6. NHSGGC internal audit function is undertaken by Azets. They assign the following risk ratings to their findings:

<b>4</b>	• Very high risk exposure - major concerns requiring immediate senior management attention.
<b>3</b>	• High risk exposure - absence / failure of key controls.
<b>2</b>	• Moderate risk exposure - controls not working effectively and efficiently.
<b>1</b>	• Limited risk exposure - controls are working effectively but could be strengthened.

## REPORT

### **Audit Activity relating to the Integration Joint Board Audit (Appendix 1)**

7. The action plan at Appendix 1a will be superseded with the recommendation from Ernst & Young's annual audit report for the year ending 31 March 2025 presented to PAC on 24 September 2025.

### **East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 2)**

8. Since last reported, 4 new audit reports have been issued:-
- Payments to Care Providers - MB1240ZC (issued 28 August 2025)
  - Risk Management and Corporate Governance - MB1239IM (issued 3 July 2025)
  - Project Management of Capital Projects - MB1235IM (issued 1 July)
  - Report on follow up of payroll audits - MB1237FM (issued 17 June 2025)

#### Payments to Care Providers

9. A copy of this audit report is included at Appendix 2A however at the time of writing the final HSCP response is yet to be submitted. This will be included in the next report to PAC.

#### Risk Management and Corporate Governance

10. This was a Council wide audit which made a total of 7 recommendations however only 2 impact on the HSCP, one of which is an HSCP specific recommendation. A copy of the audit report is included at Appendix 2B along with the response to the recommendations.

#### Project Management of Capital Projects

11. This was a Council wide audit which made a total of 15 recommendations. Whilst there were no HSCP specific recommendations, there were 7 affecting the HSCP and all Council departments. HSCP projects through the Council capital programme are currently minimal. In the event of future projects the HSCP will ensure we comply with all requirements. We have therefore not included the action plan, however full audit report is included for information at Appendix 2c.

Follow up of Payroll Audits

12. A copy of the audit report is included at Appendix 2D along with the response to the one recommendation impacting the HSCP. As this was follow-up work, the audit on the application of payroll (MB1201FM) has now been superseded and therefore removed from this report.

Recommendations from previous audits (Appendices 2-2)

13. At the June 2025 meeting, a total of 32 recommendations were reported. As a result of follow-up work noted above, 4 recommendations have been removed. Although 17 recommendations have been made from the new audits, only 10 have been added to our total as we have not included the 7 in relation to the capital programme.
14. This means we now have 39 recommendations in total; 13 open and 26 which are considered closed and awaiting verification.
15. The table below summarises the total number of recommendations impacting on the HSCP which are either open or yet to be verified by internal audit. Further detail is included in the relevant appendix along with changes since last reported in each 'status' section.

Audit Report and Appendix		No. changed to considered closed since last reported	Recommendations		
			Total no. for HSCP	HSCP consider closed (awaiting verification)	Total open
Care Providers	2A	(new)	8	0	8
Risk Management	2B	(new)	2	0	2
Follow up of Payroll	2D	(new)	1	1	0
Follow up of HSCP Audits	2E	2	2	2	0
Follow up of Ordering and Certification	2F	2	2	2	0
Bonnyton House	2G	0	17	16	1
Accounts Payable	2H	n/a	4	4	0
Accounts Receivable	2I	0	3	1	2
<b>TOTAL</b>			<b>39</b>	<b>26</b>	<b>13</b>

NHS Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 3)

16. A report has been provided by the Chief Internal Audit, which is included at Appendix 3.

**CONCLUSIONS**

17. We will continue to report on all open audit recommendations relating to both the IJB and HSCP to provide assurance of control and enable oversight of previous audits and demonstrate progress.

**RECOMMENDATIONS**

18. Performance and Audit Committee are asked to note and comment on the report.



**REPORT AUTHOR AND PERSON TO CONTACT**

Lesley Bairden, Chief Financial Officer  
[Lesley.Bairden@eastrenfrewshire.gov.uk](mailto:Lesley.Bairden@eastrenfrewshire.gov.uk)  
11 September 2025

Chief Officer, IJB: Alexis Chappell

**BACKGROUND PAPERS**

PAC 26.06.2025 – [Audit Update](#)

BLANK PAGE

<b>Appendix</b>	1A
<b>Title</b>	Ernst & Young 2023/24 Action Plan
<b>Type</b>	Internal Audit Activity relating to the Integration Joint Board
<b>Status</b>	First presented to PAC November 2024  No changes since reported March 2025

No	Finding / Risk	Grade	Recommendation	Management Response	Responsible Officer	Timing	Comments
1	<b>Financially sustainable planning</b>						
	<p>The IJB's General Reserves were exhausted during 2023/24 and earmarked reserves have fallen to an unsustainable position. The scale of the financial volatility facing the IJB, including, prescribing and pay inflation, and the difficulty of delivering savings due to the complexity of service user requirements mean that adequate general reserves are essential to manage the level of risk.</p> <p>There is a risk that financial recovery measures will be necessary in 2024/25 to deliver financial balance.</p>	Grade 1	The IJB must develop a realistic and sustainable financial plan that balances the risk associated with savings and supports the rebuilding of reserves in the medium term.	<p>The budget agreed for 2024/25 included an over recovery target for savings to allow for forward planning including rebuilding of reserves.</p> <p>The tension between delivering savings and building reserves, particularly in the current climate is recognised.</p>	Chief Financial Officer	31 March 2025	This will continue to be reviewed as part of revenue budget monitoring.

## Classification of recommendations

Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

Grade 3: Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

<b>Appendix</b>	2A
<b>Title</b>	Payments to Care Providers MB/1236/FMZC
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	New First presented to PAC September 2025

**REPORT ON AUDIT OF PAYMENTS TO CARE PROVIDERS**

<b><u>Contents</u></b>	<b><u>Page No</u></b>
1. Introduction	1
2. Scope	1
3. General Conclusion	1
4. Findings and Recommendations	2
Action Plan	6

Chief Auditor  
MB/1236/FMZC  
28 August 2025  
(Reply due 26 September 2025)



## **REPORT ON AUDIT OF PAYMENTS TO CARE PROVIDERS**

### **1. INTRODUCTION**

As part of the 2024/25 audit plan, an audit of Payment to Care Providers was carried out.

The last scheduled review of this area was impacted by the Covid pandemic in 2020. During 2024/25, at the time of the audit, HSCP finance processed 13,260 care provider invoices to a value of £44m, excluding vat.

The main risk of this area is that payments to care providers are not adequately controlled resulting in overpayments. There is also a risk if HSCP is not notified of a person passing, invoices continue to be paid where no service provided.

### **2. SCOPE**

The scope of the review, as agreed with the Head of Finance and Resources was to ensure the following control objectives were addressed:

- Regular reconciliations are carried out between the ledger and Carefirst system
- Amounts invoiced by providers agree to service agreements on Carefirst and, where variations to invoice payments are made, records are kept and service agreements are updated promptly if required
- Service agreements are reviewed and evidenced on an ongoing basis
- Operational staff confirm at least annually that the service being invoiced has been provided
- ILF payments are correctly accounted for and reconciled on a regular basis
- Controls are in place to ensure there are no open care agreements for deceased persons
- Contracts are in place for all care providers

Audit testing covered the financial year 2024/25 up to month 11. At the time of the audit, finance staff were involved in testing the new system for HSCP, Mosaic which it is intended to go live late October 2025.

The assistance of HSCP staff throughout the audit is greatly appreciated.

This audit has been conducted in conformance with the revised Public Sector Internal Audit Standards.

### **3. GENERAL CONCLUSION**

Based on the work carried out, the overall assessment is that there is **Reasonable Assurance** in relation to the achievement of care provider objectives.

There is a good reconciliation process in place to ensure costs recorded on the care management system, Carefirst, are reconciled to the ledger. The invoice payment process involves specialist staff comparing invoiced care costs to those held in the care management system and any differences between invoiced amounts and payments made were able to be explained and evidenced by staff. In sample testing 4 out of 30 cases analysed had not been reviewed in the previous 18 months and it is important that care packages are reviewed regularly to provide assurance the right care and the relevant costs are in place and that this can be evidenced.

The Independent Living Fund (ILF) is a fund, which enables disabled people with high support needs, to choose to live in their community. Based on sampling, some discrepancies were identified that require further work and it is recommended regular reconciliations take place to provide further assurance in this area.

Payment for care tends to be made two weeks in advance/two weeks in arrears and audit work around deceased persons identified that it was possible that credits owed to HSCP could be missed depending on timing. A periodic review of accounts, where a death has occurred in the two week period paid in advance, could ensure that final bills are always accounted for correctly.

The following points are made and require attention.

#### **4. FINDINGS AND RECOMMENDATIONS**

##### **4.1 Reconciliations**

All care provider invoices are manually updated to Carefirst, as there is no interface directly with the financial ledger Integra for the processing of invoices. Carefirst is the system where detailed person, care package, costs incurred and service agreement information is held. Care provider invoices are received and indexed to Integra by the Council's accounts payable team. HSCP finance team has detailed procedures in place to monitor and process invoices received in Integra to confirm the validity of the charge, rate charged, and record costs incurred by service agreement by person. In financial year 2024/25, circa 13,260 invoices were processed totalling £44m.

Care provider invoices are not uniform in their format across suppliers; invoices may cover multiple persons, multiple service agreements, Carefirst person reference may be omitted and back billing may occur where amendments to agreed hourly rate, such as increases to the living wage, are announced or retrospective changes to the National Care Home Contract. Invoices, except in the case of care homes, will be in arrears, and care homes invoice two weeks in arrears/two weeks in advance.

Reconciliations of the value of invoices processed in Carefirst to the value as processed in Integra are important to ensure invoices settled are the same in both systems and that costs are allocated to the relevant service to permit effective monitoring of actual spend versus budget. Without reconciliations, there is a risk payments could be recorded in one system and not the other, leading to potential errors.

Audit undertook a detailed review of 3 months reconciliations, taking original HSCP business intelligence reports and comparing to Integra. Sampling found reconciliations were completed in a timely manner and variances listed were investigated. Journals to reallocate costs to the relevant services within Integra were processed monthly, with the exception of month 3. Whilst, reconciliations do not confirm the validity of the charges, they evidence that all costs have been accounted for and that invoice information in both systems is consistent. No recommendations are made in respect of this area.

##### **4.2 Invoices**

A CareFirst report of all care provider paid invoices for 2024/25 was requested from the Finance Manager – Care & Support. A sample of 30 paid invoices were selected from this report. The invoices were traced to the financial ledger and a copy of the actual invoices obtained.

The HSCP Finance team check invoices to service agreements before payment and if the invoiced amount exceeds the service agreement or has any other anomalies, the invoice will be varied downwards and a lesser amount paid. Checks were carried out comparing the invoiced amount to the amount paid and also comparing the invoiced amount to the sum expected per the service agreement. Where there was a variation between the invoiced amount and the amount paid or between the invoiced amount and the service agreement, an explanation was requested from the finance team.



It was found that in 21 cases the exact invoiced amount was paid and this exactly matched the service agreement. In the remaining 9 cases there were either anomalies between the invoice and the sum paid or between the invoice and the service agreement. Enquiries were made with the Finance Manager – Care & Support who was able to provide further information regarding subsequent changes to service agreements, catch-up invoices and acceptable tolerances for these nine invoices that allowed all the anomalies to be resolved with a reasonable explanation.

As such, no recommendations are required in respect of the above findings.

#### **4.3 Service Agreements**

The files for the persons in the above sample were reviewed to see if there was evidence that the service agreements had been reviewed by HSCP and that they had confirmed that the service being invoiced was being provided to the person.

In 26 cases out of the sample of 30, there was evidence available on CareFirst to show that either the service agreement had been reviewed within the last 12 to 18 months, an appointment was scheduled for the review to take place or that the person was deceased and the services had been ended. In the remaining 4 cases, audit were unable to find evidence on CareFirst that a review of the services provided had been undertaken, however further discussion with key officers has shown that there were reviews for three of these in the last two years and in all four cases, there was ongoing case management based on the individual circumstances. Two social workers were contacted to ask if further information was available for these cases but no responses were received during the audit.

Operational staff should be confirming, at least annually, that the service being invoiced has actually been provided and that service being provided is still appropriate to the person.

##### **Recommendations**

***4.3.1 A review of services provided for all persons should be carried out annually to ensure that the service being invoiced is being provided and is still appropriate to the needs of the person.***

***4.3.2 Details of the review should be recorded on CareFirst to evidence the outcome.***

#### **4.4 ILF Payments**

The Independent Living Fund (ILF) is a fund, which enables disabled people with high support needs, to choose to live in their communities. ILF assessors are scheduled to undertake a review every two years of the care provided by ILF funds. ILF assessors will review in person, along with the person in receipt of the care package, their representative, care workers and social worker. ILF assessor reviews were impacted by the pandemic.

HSCP manages ILF for 18 persons and these were reviewed to confirm ILF monies were received, recorded against the correct ILF person and that reconciliations of ILF monies to invoices were undertaken. Monies received from the ILF were recorded by person, by month on excel spreadsheets and these were agreed to ILF letters. There were seven instances where the person contribution varies from the ILF information available. Three were queried with HSCP finance, two persons where no contribution was received, and in one instance a person contribution received appeared to be £103 per week as opposed to £43, and a refund may be due. Details of the remaining four discrepancies have been provided to HSCP and they have agreed to review these.

It was also noted that a refund of £37.3k to ILF had been made during the year for unused funding for one person. Audit's understanding is that the person did not receive the care associated with the ILF funding in previous years. The financial reconciliation of the ILF funding to invoices is complex; supplier invoices should differentiate between Council and ILF care provided, costs require to be attributed to the correct care package in Carefirst, invoices analysed to confirm the hours charged by year are in accordance with the funding and are incurred as expected. Once this reconciliation is completed, it is also crucial to ensure operationally that the service was provided.

Audit recognises the reconciliations for ILF may be time consuming and complex and that progress has been made in bringing the reconciliations up to date. Persons, however, are most likely to be amongst the most vulnerable and it is important that reconciliations alongside operational confirmation of service delivery are undertaken annually.

It is noted that there are no detailed reconciliation procedures notes for ILF available however officers have indicated that procedures notes will be put in place for all areas once the new system, Mosaic is implemented and as such, no recommendation is made at this time but this will be reviewed by Audit at a later date.

### **Recommendations**

**4.4.1 ILF funded services should be reconciled annually, alongside operational review to ensure services were delivered to persons.**

**4.4.2 ILF person contributions received should be reconciled annually to ensure monies received are in accordance with latest ILF awards.**

**4.4.3 Persons/Guardians to be notified timeously if amendments are required to contributions and any refunds due are to be processed in a timely manner.**

## **4.5 Deceased Persons**

Notifications of persons passing are received many ways, from family members, social workers, care homes, by email or by telephone. HSCP also receives notifications from registrars of deaths registered in the authority. When a notification is received, the Carefirst system is updated by selecting a field to flag the person has passed. A weekly system generated report is issued to all team managers showing which service agreements they need to end and authorise to close down. It was commented HSCP undertake an additional exercise circa every six months to flag to social work managers, instances where no payments have been made against a care package for them to contact the provider. This exercise may be impacted by the involvement in testing and migration to Mosaic.

A listing was obtained from HSCP finance of all persons, flagged as deceased, where a payment to a care provider had been made in 2024/25. The report listed a total of 442 persons, with 490 service agreements. An initial sample of 56 persons was selected to check service agreements were closed, and no discrepancies found. A further 24 persons listed as open on a weekly listing received for February 2025 were reviewed in May 2025 and all external contracts were closed, but three instances of ERC agreements were open, where there is no cost implication.

Three instances were found where the person record was updated because of a financial assessment or care home plan review. A cross check was done to confirm the care provider had ceased invoicing.

Care provider invoices are received for services two weeks in advance/two weeks in arrears. There is a risk if a notification of a death is received once an invoice is processed, that an element of the charge is due to be refunded to HSCP. A sample of

30 persons was selected to review if refunds were due and if they had been received. There were four instances where HSCP finance amended the invoice before settlement as death had been notified promptly and one instance of HSCP contacting the care provider as invoicing had ceased and no notification of death had been received despite a credit note being received.

There were six instances (3 providers), where further assistance from HSCP finance was required to verify whether the final invoice was correct and they agreed to progress this as Audit did not have direct access to all information needed. Four of these invoices will be addressed by an on-going reconciliation of the provider's invoices. Copy credit notes, totalling £1.4k, have been received for the remaining two queried by Audit.

Whilst there are various checks in place, there remains a small risk that a deceased person's care could be paid for in error if the care provider continues to invoice after the date of death and no notification of death was received from any of the potential sources.

### **Recommendations**

**4.5.1 Consideration to be given to undertaking a periodic review of deceased person final invoices to ensure costs are in accordance with contractual commitments.**

**4.5.2 Review of invoicing for four deceased persons, all relating to same provider, to be completed to confirm final invoices are appropriate.**

## **4.6 Care Providers Contracts**

A review of the suppliers relating to the original sample of 30 invoices was carried out to ascertain if there was a contract in place with the care provider and that the rates recorded on the contract agreed to those on the service agreement on CareFirst.

It was found that in 24 cases out of 30, the rate per the service agreements agreed to the rates stated in the supplier contracts/frameworks. In two cases the services provided were historical and were therefore not matched to a contract/framework.

In three cases the rates were slightly different and it was noted that these differences were due to uprating in line with inflation increase. In the remaining case, the service agreement was non-framework and audit could not identify an individual agreement on the document hub in respect of this service.

### **Recommendation**

**4.6.1 Management should ensure that a framework or contract is in place and readily available for all care providers which shows the agreed rate.**

Ref	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (Med)	A review of services provided for all persons should be carried out annually to ensure that the service being invoiced is being provided and is still appropriate to the needs of the person.				New audit report - final response to be agreed
4.3.2 (Low)	Details of the review should be recorded on CareFirst to evidence the outcome.				as above
4.4.1 (Med)	ILF funded services should be reconciled annually, alongside operational review to ensure services were delivered to persons.				as above
4.4.2 (Med)	ILF person contributions received should be reconciled annually to ensure monies received are in accordance with latest ILF awards.				as above
4.4.3 (Low)	Persons/Guardians to be notified timeously if amendments are required to contributions and any refunds due are to be processed in a timely manner.				as above
4.5.1 (Med)	Consideration to be given to undertaking a periodic review of deceased person final invoices to ensure costs are in accordance with contractual commitments.				as above
4.5.2 (Low)	Review of invoicing for four deceased persons, all relating to same provider, to be completed to confirm final invoices are appropriate.				as above
4.6.1 (Med)	Management should ensure that a framework or contract is in place and readily available for all care providers which shows the agreed rate.				as above

<b>Appendix</b>	2B
<b>Title</b>	Risk Management and Corporate Governance MB/1239/IM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	New First presented to PAC September 2025

**REPORT ON AUDIT OF RISK MANAGEMENT AND  
CORPORATE GOVERNANCE**

<b><u>Contents</u></b>	<b><u>Page No</u></b>
Introduction	1
Scope	1
General Conclusion	2
Findings & Recommendations	3-6
Action Plan	7-8

Chief Auditor  
MB/1239/IM  
3 July 2025  
(reply due 8 August.2025)



**REPORT ON AUDIT OF RISK MANAGEMENT AND CORPORATE GOVERNANCE****1. INTRODUCTION**

As part of the audit plan 2024/25, an audit of Risk Management and Corporate Governance was carried out.

The Councils strategic risk register (SRR) is a key tool in supporting what it is trying to achieve at a strategic level. Risks can be reflective of the objectives of the Community Planning Partnership (CPP) vision “A Place to Grow,” which is supported by the Organisational Checklist. These risks could cascade down to operational risk registers with clear links made wherever possible to risks at the strategic level. Each risk should have clearly defined mitigating actions alongside an owner and responsible officer who will monitor the risk and if the mitigating actions are effective. Risks should be regularly and effectively reported to both corporate and service management.

The Council is currently reviewing the Risk Management Policy and SRR and this is an opportunity to consider how the SRR reflects the strategic objectives in “A Place to Grow.”

“A Place to Grow” was approved by Council in September 2024 and the delivery plan agreed in April 2025. It is therefore an ideal time to reset both the content, process and culture of risk management to ensure that it underpins strategic objectives in a dynamic and evolving way as it confronts and mitigates the risks we face.

Managing risk effectively is also a key part of the Councils assurance framework – the Code of Corporate Governance (COCG). CIPFA defines an assurance framework as:

*“The means by which leaders, managers and decision makers can have confidence that the governance arrangements that they have approved are being implemented, operating as intended, and remain fit for purpose.”*

To this end it is crucial that the COCG is clear and concise and that the requirements of the code meet the overarching principles. It is also important that the supporting evidence shows that the requirements of the code have been met and have been effective. Any actions from the previous reviews should be specific, measurable, achievable, relevant and time-bound (SMART) and it is also important that completed actions can be evidenced.

The main risks associated with this area are that the Council's risk management processes are ineffective either at a strategic or operational level and the Council is exposed to a risk for which it is not prepared or for which it has weak or no mitigating actions. It is also a risk that reporting to management is ineffective and the right decisions are not made at the right time. Lastly, there is a risk that the Council's assurance framework is not clearly understood, supporting evidence is weak or poorly adopted and any actions agreed are not implemented on time and in a measureable way.

**2. SCOPE**

The scope of the audit was agreed with the Resilience Officer and the Strategic Services Lead Officer Business Operations and Partnerships prior to the start of the audit and covered the following control objectives:

**Risk Management**

- Compare the Strategic Risk Register to comparable Councils and identify any common risks management may consider for inclusion.
- Ensure the risks on Operational and Strategic Risk Registers are assessed and assigned to risk owners and responsible officers.

- Assess the mitigating actions recorded against a sample of risks to ensure the implementation of these can be verified.
- Assess the monitoring and reporting arrangements in place to ensure that Service and Corporate Management are routinely made aware of the risks affecting the Council

#### **Corporate Governance**

- The actions noted in the Corporate Governance report as being required are SMART and have been completed per timescale
- Evidence is available to demonstrate requirements meet the principles.
- The layout of the content of the code is clear, concise and can be easily followed
- Actions stated as having been completed arising from the previous year's code were checked that these could be evidenced.

Discussions with relevant staff took place and documentation was analysed to test the effectiveness of the processes in place.

### **3. GENERAL CONCLUSION**

Based on the work carried out, the overall assessment is that there is **Substantial Assurance** in relation to the achievement of Risk Management and Corporate Governance objectives.

The audit highlighted that when compared to other Local Authorities, there are risks that appear consistently on other risk registers that are not part of the Councils SRR. Therefore there is an opportunity to review the ERC SRR and consider adding risks where appropriate and also perhaps to consolidate some risks currently in the register. There is a further opportunity as the Councils new CPP vision "A Place to Grow" beds in, supported by the Organisational Healthcheck, that the Strategic Risk register review, which is currently in progress in liaison with the Corporate Management Team and Zurich, will link more closely to the vision and its three pillars. Assurance can then be taken that if strategic risks are managed well this then contributes directly to the achievement of the Councils objectives and goals

Operational risk registers were also reviewed on a sample basis and it was found that there are a number of risks that appear within operational risks that are not then reflected within the SRR. It is potentially possible to directly link operational risks to the SRR which could facilitate providing better visibility of critical operational risks to the Corporate Management Team.

Reporting of risk can be inconsistent across departments and some risks recorded are not really risks but rather issues and should be reworded or reassessed. A review had already commenced of the overall risk culture and understanding of what constitutes a risk, and it is hoped that this report can support this.

The Code of Corporate Governance is a well written and laid out document following closely CIPFA guidance on delivering good governance in local government. There are small recommendations around better signposting to supporting evidence and suggestions around gaining assurance that key documents cited as evidence underpinning the effectiveness of the COCG have been read and understood on an ongoing basis.

The following recommendations are made and require attention.



#### 4. **FINDINGS AND RECOMMENDATIONS**

##### 4.1 **Compare the Strategic Risk Register to comparable Councils and identify any common risks management may consider for inclusion.**

A sample of 13 SRRs from other Local Authorities (LAs) was selected and an exercise undertaken to compare the Council's SRR to those in the sample. There are some risks unique to ERC, which is to be expected as each Council has different risks depending on a number of factors. However there were 11 main risk areas highlighted consistently in other Local Authority registers but not reflected in the ERC risk register. These are detailed in Table 1 below alongside the number of instances they occurred in the sample of 13 other Local Authorities.

**Table 1**

<b>Potential New Risks</b>	<b>Instances</b>
Climate change impacts /emissions / legislation	13
Workforce capacity and organisational resilience - including early learning and childcare staff and Strike action	11
Health and safety legislation/failure	9
Fraud and serious crime	9
Supply chain risks	7
Business organisational transformation	7
National Power Outage/ Weather/ terrorism / Business Continuity / Emergency planning/Public Health Emergency	6
Lack of engagement with communities	4
National Care Service implications	4
Standards in Public Life/ Failure of governance	4
The economy/ economic development	2

What is shown in this analysis is that there are some risks which appear regularly across other LAs and discussions could take place to assess whether these are applicable in East Renfrewshire for inclusion in the SRR.

A separate exercise was then undertaken to compare the Council's SRR to the CPP objectives within "A Place to Grow." Although this is a subjective exercise, all of the current risks on the ERC SRR could be linked to these objectives in some form, although in some cases only tenuously.

However, a further analysis then compared the potential new risks highlighted in table 1 above to the strategic objectives in "A Place to Grow," and it was easy to see how these new risks could link to strategic objectives if deemed applicable. Although the Economy/Economic Development only features in 2 out of the 13 authorities sampled, it is noted that it features prominently within "A Place to Grow".

Finally a sample of operational risk registers were reviewed to confirm if there are links between operational risks and the current SRR. The Environment Department and Business Operations and Partnerships Department were selected as a sample. Simultaneously further analysis was also undertaken to assess whether operational risks could be meaningfully connected to the potential new risks recorded in table 1 above.

Again, it is acknowledged that this analysis is subjective and as a further note it is possible at times to link an operational risk to more than one Strategic Risk.

Table 2 below summarises this analysis. There are 16 risks within the operational risk register in Environment that it was difficult to link to the current

SRR and 49 operational risks within Business Operations and Partnerships that it was similarly difficult to link. On all occasions these could be linked to one or more of the new potential risks highlighted at table 1.

**Table 2**

Department	Number of Operational Risks	Risks with no Clear Link to Current SRR
Environment	29	16
BOP	108	49

It is important to ensure that critical operational risks are made known to the Corporate Management Team on a timeous basis. To facilitate this, consideration could also be given to how the operational risks link to risks in the SRR.

### **Recommendations**

**4.1.1 Risks identified as appearing regularly in other LAs Strategic Risk Registers should be considered for inclusion within the ERC SRR.**

**Action: Chief Executive**

#### **4.2 Ensure the risks on Operational and Strategic Risk Registers are assessed and assigned to risk owners and responsible officers.**

All Strategic Risks and operational risks have been allocated to responsible officers, this aspect of the process is working well and no recommendations are made.

There is evidence within the HSCP that risk registers have not been consistently reviewed and updated 6 monthly as required.

### **Recommendation**

**4.2.1 Risk registers should be reviewed 6 monthly and updated regularly to reflect current risks.**

**Action: Chief Officer HSCP**

#### **4.3 Assess the mitigating actions recorded against a sample of risks to ensure the implementation of these can be verified.**

A sample of risks was taken across various departments from both the SRR and Operational Risk registers. It was found on many occasions that good mitigating actions are in place and evidence is held to support that these actions are effective.

Within Environment, the Operational Risk Register is a work in progress as it is subject to ongoing review and update and as such has gaps in some areas around risk controls, proposed risk controls and evidence held. It is recommended that this review is progressed and the gaps are filled in the operational register as soon as practically possible.

For two of the sample items, evidence of mitigation was not apparent but the relevant services have confirmed that appropriate actions has been taken and will be better evidenced in future.

### **Recommendation**

**4.3.1 All operational risks should have risk controls, proposed risk controls and evidence to support these actions. It should also be noted where this evidence is held.**

**Action: Director of Environment****4.4 Assess the monitoring and reporting arrangements in place to ensure that Service and Corporate Management are routinely made aware of the risks affecting the Council**

Reporting of strategic risk is working well within the Council with the SRR reported bi-monthly to CMT, bi-annually to the Audit and Scrutiny Committee and annually to Cabinet. There is separate reporting in each department to Departmental Management Team meetings as appropriate to the department and the risks they manage. There are differing arrangements at operational risk level with some departments having a department wide risk register and others having risks recorded at individual team level.

In general terms whilst reporting is regular, and updating risks and mitigating factors takes place, risk could be managed in a more cohesive and organisational way by improving the risk culture and the understanding of risks.

Some operational risks are actually not recorded correctly, or indeed, it could be argued that they are not risks. Examples of this relate to mitigating actions failing and these are recorded as the risk.

Also, embedding risk as an integral part of service delivery, would ensure that every operational decision made includes an understanding of the risk involved – creating an organisation that is risk literate and fully functioning in relation to dynamically managing risk.

**Recommendation**

**4.4.1 All Directors should work closely with the resilience officer to improve the organisational culture towards risk throughout ERC and to ensure all risks recorded are risks and not issues.**

**Action: All Directors****4.5 The actions noted in the Corporate Governance report as being required are SMART and have been completed per timescale**

All actions reviewed as part of the audit noted in the corporate governance report were SMART, they were specific, measureable, achievable, relevant and timebound. All but one were achieved within the timescales planned and this was due to the General Election impinging on officer time and priorities.

**4.6 Evidence is available to demonstrate the corporate governance requirements meet the principles**

A sample of requirements were reviewed and it was found that these consistently would support the achievement of the related principle. Evidence is available to show that the requirements are operating effectively and providing assurance.

In one requirement reviewed, A2.4 around assurance that external service providers are required to act with integrity and high ethical standards, a key Standard Operating Procedure (SOP) related to Contract and Supplier Management should be included as evidence of assurance and a link added to the Corporate Procurement Strategy to the SOP.

Although strong evidence is detailed in the code consistently, it is difficult to evidence in some cases that key documents are being read and understood by employees, councillors or members of the public – this is an inherently difficult area to be able to have definitive evidence. The corporate induction checklist has excellent signposts for new employees to important documents like the Equal Opportunities Policy, Information Security Policies and also the Employee Code of Conduct.

**Recommendations**

**4.6.1 Consideration should be given to how better ensure that all employees are aware of and have read the key documents listed in the code of corporate governance relevant to their role like the employee/members codes of conduct.**

**Action: Director of Business Operations and Partnerships**

**4.6.2 The Contract and Supplier management SOP could be considered a key supporting document to COCG requirement A2.4, additionally a hyperlink to this SOP could be considered in the Corporate Procurement Strategy to assist access to this document.**

**Action: Head of Finance**

**4.7 The Layout of the content of the code of governance is clear, concise and can be easily followed.**

The principles in the COCG align closely with the principles contained within the CIPFA guidance document “Delivering Good Governance in Local Govt: Guidance Notes for Scottish Authorities.” The COCG is very well laid out in a clear format with supporting evidence listed.

Audit found as part of the review that, unconnected to the layout of the COCG itself, it wasn’t always easy to find the supporting evidence. Hyperlinks or additional signposting to aid the reader in finding the supporting evidence could ensure the code is easily followed right through from Principle to supporting evidence.

**Recommendation**

**4.7.1 Consideration to be given to adding hyperlinks or signposting where practical to the Code of Corporate Governance to allow easy access to supporting documentation.**

**Action: Director of Business Operations and Partnerships**

**4.8 Actions stated as having been completed arising from previous year’s code were checked that these could be evidenced.**

Thirteen actions arising from the previous year’s code were assessed to confirm if they had been completed within timescales and if this could be evidenced.

Eight of the actions had been completed with one being outwith the original timescale due to the General Election impacting staff’s ability to complete the action. This has subsequently been completed. The remaining five actions are either on hold or the target date has not been reached.

The eight actions completed were all able to be evidenced and therefore no recommendations are made.

Chief Auditor  
3 July 2025

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.2.1 (Low)	Risk registers should be reviewed 6 monthly and updated regularly to reflect current risks.	We are currently reviewing our governance arrangements including reporting arrangements between SMT, HSCP CMT and the IJB. This will include oversight of both operational and strategic risks.	31-Dec-25	Open	
4.4.1 (Efficiency)	All Directors should work closely with the resilience officer to improve the organisational culture towards risk throughout ERC and to ensure all risks recorded are risks and not issues.	The HSCP will continue to work with the Council's Resilience Officer to improve risk culture.	31-Dec-25	Open	

<b>Appendix</b>	2C
<b>Title</b>	Project Management of Capital Projects MB/1235/IM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	New First presented to PAC September 2025

**REPORT ON AUDIT OF PROJECT MANAGEMENT OF  
CAPITAL PROJECTS**

<b><u>Contents</u></b>	<b><u>Page No</u></b>
Introduction	1
Scope	2
General Conclusion	2
Findings & Recommendations	3
Action Plan	8

Chief Auditor  
MB/1235/IM  
1 July 2025  
(reply due 1 August 2025)



**REPORT ON AUDIT OF PROJECT MANAGEMENT OF CAPITAL PROJECTS****1. INTRODUCTION**

As part of the audit plan 2024/25, an audit of Project Management of Capital Projects was carried out.

The Council has a large variety of Capital Projects each year as part of its Capital Plans. These plans include projects relating to all Council assets including those managed on behalf of the Leisure Trust. Projects are also undertaken in relation to Housing Assets funded via the Housing Revenue Account.

Capital projects come in all shapes and sizes from large multi-million pound and multi-year construction projects to lower value work on Council Housing which would be completed in weeks. Each project may require a slightly different approach, however, a sound project management methodology is imperative, irrespective of the project being managed.

In terms of the non HRA projects, the majority commence through a Capital Project Appraisal (CPA) document which is discussed and rated by the Capital Asset Management Group (CAMG) before recommendations are made to Council on the viability and prioritisation of projects. The CPA is effectively a business case for the project. It is a comprehensive document which should embed the project within the Council's overall strategy and objectives and also link to key planning documents like the Capital Investment Strategy, and the various asset management plans in place within the Council. The CPA also details major stakeholders and responsible officers, the benefits and risks related to the project, and costing information.

The CPA has many aspects which align closely to the five case Business Case model outlined in Scottish Government and Treasury Management guidance around the management of Capital projects. According to this guidance, the 5 cases to be made for each project are:

- Strategic
- Economic
- Commercial
- Financial
- Management

A well completed and maintained CPA will make all of these cases and will also include a high level view of spend and timelines, including the ongoing revenue implications of the project, alongside details of how risk will be managed.

The process is slightly different within Housing. Strategic documents like the Local Housing Strategy and Stock Condition Survey inform the 10 year HRA Business Plan and allow prioritisation of resources available. Projects and budgets are discussed at the Social Housing Investment Board (SHIB) before being collated into a Housing Revenue Account (HRA) Capital programme and presented to Council for approval. CPAs were prepared on a trial basis in recent years within the HRA but not continued.

As each individual project moves ahead there should be clear effective project management and governance processes in place. These should include a critical pathway if appropriate, and there should be effective communication and reporting on costs, timescales and quality to allow key stakeholders access to the right information at the right time, including escalation of issues when required. The business case/CPA and associated documents should be updated, alongside the risk register, as the project moves through its lifecycle.

The main risks associated with this area are that planning documents, particularly the CPA/business case is not in place or is not effective and that



each project is not planned and executed with strong governance and risk management processes. There are associated risks around cost increases or timescales not being met and that associated key decisions are not made at the right time involving all stakeholders due to ineffective governance and monitoring.

## 2. **SCOPE**

The scope of the audit was agreed with the Director of Environment prior to the start of the audit and covered the following control objectives:

- Ensure that there is a completed capital project appraisal form in place in compliance with financial regulations. This is the equivalent of a business case.
- Ensure each project has been effectively planned with strong governance and risk management processes in place and these are utilised throughout the planning stage and demonstrated through the full life cycle of the project.
- Ensure each project is executed utilising effective project management methodologies and processes and each project is resourced effectively with monitoring processes agreed around cost, time and quality.
- Ensure each project is monitored effectively involving regular and accurate reporting and engagement with all stakeholders at the right time. Any changes are well managed through agreed change management processes.

A sample of three contracts was selected, The Neilston Learning Campus project, the Refurbishment of Capelrig House and a Housing Capital Works Project around Internal Element Renewals. Discussions with relevant staff took place and documentation was analysed to test the effectiveness of the processes in place.

This audit has been conducted in conformance with the Public Sector Internal Audit Standards.

## 3. **GENERAL CONCLUSION**

The audit highlighted that the CPA form is an excellent planning document and initial vehicle for the project to allow it to progress to a decision and on to execution, incorporating many aspects of Scottish Government and Treasury guidance.

Where the CPA model is less effective is that at times it is not in place at all, not comprehensively completed, and also may not be a “living document” i.e. when the project is approved and moves forward it is not revisited throughout the lifecycle of the project to ensure the original objectives and benefits agreed at the outset are achieved. Audit Scotland guidance around good practice for public bodies in managing capital projects recommends that:

*“The business case is reviewed throughout the lifecycle of the project, to help test that any changes affecting it are justified, provide value for money and to help re-inforce proper reporting.”*

It was also found that there are good reporting mechanisms in place, around Council Budgetary Control, the Environment Capital Project Board and the Social Housing Investment Board (SHIB). However, each of the three projects in the sample fell behind schedule, significantly at times, but these were not escalated appropriately at the respective boards. The general implications around timescales slipping and the contractual impact do not appear to have been discussed in detail or escalated effectively for further action to senior management.

Within these reporting structures, risk management is high level and may lack impact. It is important that each major project has its own risk register and that this is embedded in day to day project management.

Internal project management tends to be undertaken by subject matter experts within the Council who can have conflicting priorities in their day to day work. Whether Project Management is procured or undertaken “in house” there should be an effective process of internal management to ensure the project stays on track and that senior management has the information and the opportunity to make decisions at the right time.

In audit work elsewhere it was found that there is a good Standard Operating Procedure (SOP) in place around Contract and Supplier Management with several touch points and overlaps to project management of capital projects. As well as more specific findings, it is recommended that a process is developed to support effective project management of capital projects with templates and guidance to managers including guidance around the CPA process and ongoing project management. The Contract and Supplier Management SOP could be considered as a starting point and where possible good practice identified and incorporated into this new guidance.

The following recommendations are made and require attention.

#### **4. FINDINGS AND RECOMMENDATIONS**

##### **4.1 Ensure that there is a clear vision and direction for each project and a completed capital project appraisal form/business case.**

It is crucial for the management of a capital project that a working business case is in place. Where a CPA has been completed this can act as a business case but only if maintained as an evolving document throughout the life of the project. If there is no CPA it is important that a business case of a similar nature is in place and maintained. Comprehensive CPAs or business cases were not in place for any of the three projects sampled.

In the Capelrig House project, the scale and scope of the project changed due to the particular circumstances of this work. Initially there was a partnership in place with an external charity to fully refurbish the interior and the exterior of the building for ongoing use by the charity themselves, however no contract was ever put in place. Subsequently, the charity could then no longer continue in the project but the external refurbishment of the building remained crucial to protect this A listed building. There is a CPA in place only for this refurbishment work but perhaps not as extensively completed as it would have been in different circumstances. As a result, the connection to strategic objectives is not as strong in this CPA as in others. The CPA was lacking on the various roles and responsibilities of those involved in the project.

Draft CPAs were prepared within Housing at the inception of the SHIB in 2023 but these have not been maintained. CPAs must be prepared for each project submitted for inclusion in the General Fund and Housing Capital plans as per the financial regulations of the Council. Although the overall governance structures within Housing are good, as there are no up to date CPAs or business case documents there is no one point of reference holding all the roles and responsibilities for each project. In an earlier audit on Contract and Supplier Management, the Standard Operating Procedure was reviewed. It was concluded that the Contract and Supplier Management Plan was crucial and including this for managing capital projects would strengthen the process.

Also in two of the four workstreams within the Internal Upgrade programme within the Housing Capital project there were problems with contractors which subsequently have resulted in delays in both these workstreams and procurement of replacement contracts is under way. Having these issues

detailed on a day to day risk register and having a clear exit plan should difficulties arise, could have made transitional arrangements easier.

For the Neilston Leisure Campus, as the project moved into the delivery phase, ongoing project management was via external consultants employed to manage the project. However this should be augmented by the Councils Internal management process. Ensuring the CPA is maintained and updated as the ongoing business case to support the work is important to ensure ultimate management of the project remains with the Council.

### **Recommendations**

**4.1.1 Each project should have a business case or a CPA. This should be an evolving document updated and maintained throughout the life cycle of the project.**

**4.1.2 Each CPA or business case should have clear links to all relevant strategic objectives.**

**4.1.3 A contract and supplier management plan could be considered as a template document to underpin management of each project. This would be a one page document summarising key contacts, timescales, community benefits and performance indicators.**

**Action: All Directors**

**4.1.4 Any project which involves partnership with an external body should be covered by a contractual arrangement at the earliest stage possible.**

**4.1.5 A clear exit strategy to cover the end of a contract or a failure by the contractor should be in place. This would help to allow continuity of contract cover and for planned work to go ahead as soon as practically possible.**

**Action: Director of Environment**

## **4.2 Each project should be effectively planned with strong governance and risk management demonstrated throughout.**

In all three projects sampled there were significant delays in delivery.

The Capelrig House project had a six month timeline with practical completion in April 2024, this project was completed in January 2025 – a nine month delay. The Neilston Learning Campus experienced a 15 week delay in phase 1 against an expected timeline of approximately 74 weeks. The 2024/25 Kitchen and Bathroom workstreams within the Internal Element Renewals project in Housing were both delayed due to procurement and contractual issues.

Projects are reported to Council as part of overall budgetary control and although mentioned, the significant delays on all three projects were not specifically highlighted as part of this process.

There is a good reporting structure within the Environment Department. The Capital Project Board meets regularly and considers reports and flashcards which update senior management on progress including updates on Housing projects which have been previously discussed at the SHIB. These are potentially strong governance vehicles for senior management to be kept apprised of progress if used appropriately. Flash cards include a clear process to allow escalations and decisions for the group.

Where this process has been less effective is in the actual escalation of issues. In the flashcards used and discussed in all the projects sampled, the delays

involved although discussed were never escalated, almost exclusively categorised as having no escalations and updates were for noting only.

The Capelrig project in particular was so significantly delayed that the contracts in place expired, requiring discussions with the procurement manager and the Chief Officer – Legal and Procurement to allow final payments to be made. In cases of delay, procurement and legal should be informed at the earliest opportunity to allow consideration of the contractual cover in place and if extensions are required.

There is currently a process led by the procurement team where officers are emailed a reminder that contracts they are managing are expiring. This reminder is issued 20 weeks from the expiry date. In order to include shorter contracts it would be beneficial if a second reminder was issued 10 weeks from expiry to ensure appropriate arrangements are made.

Flashcards are used to report projects to the Environment Capital Project Board and also to the SHIB and risks are reported here at a high level. Day to day risk was embedded well in the Neilston Learning campus project but not as strongly in the Capelrig House project or within Housing Internal Element Renewals work. It is essential that managing risk and related reporting is seen as an active and vital part of project management and an operational risk register should be in place for all major projects. This should be separate from high level reporting and should include managing risks around costs, timescales and quality and be supported by a strong change management process.

### **Recommendations**

**4.2.1 A clear process should be in place with operational management involving escalation using an objective measure as to when a delay will be escalated to senior management i.e. a % over time/cost, all subject to a de-minimis contract value. Delays should then be reported to the appropriate stakeholders at the appropriate time.**

**4.2.2 Procurement and Legal must be advised as early as possible of any project delays to ensure the contractual implications of this are fully understood and appropriate action taken, again subject to a de-minimis level and an objective measure of the time delay i.e. a % over time.**

**Action: All Directors**

**4.2.3 Alongside detailed health and safety risks covered in project documentation there should be an overarching project risk register held for major projects which is updated throughout the project life cycle as a minimum for larger value, longer timescale projects.**

**4.2.4 The risk register should include risks around timescale, cost and quality and be closely linked to a strong change process with clear processes and escalation routes appropriate to the scale of the project.**

**Action: Director of Environment**

**4.2.5 A second reminder should be issued by procurement 10 weeks from the expiry date of the contract to allow arrangements to be put in place to extend the contract if necessary.**

**Action: Head of Finance**

### **4.3 Each project is executed utilising effective project management and there is effective monitoring processes around cost, time and quality.**

It is acknowledged East Renfrewshire is a small authority and resources are stretched. This can lead to projects being managed by officers with a large portfolio of work and staff to manage alongside managing a complex project. It

can be argued that project management can be a separate discipline from a subject matter expert - both can be driving forces in a successful project.

Whilst it is unlikely this resource could be employed in every project, an internal specific project management resource, if available, could augment and support internal experts in the management of the project itself, ensuring an appropriate project management methodology throughout.

#### **Recommendation**

**4.3.1 Consideration should be given when possible to utilising a separate internal project management resource if available for larger or more complex projects.**

**Action: Director of Environment**

#### **4.4 Each project is monitored with regular reporting and engagement with stakeholders at the right time including effective change management.**

Each project should have a benefits owner alongside clearly defined benefits. Within Housing, updated CPAs have not been maintained and whilst the SHIB provides a good governance structure, some of the detail around benefits and the ability to monitor if these have been achieved is lost without a dynamic CPA/business case being in place. The Capelrig CPA lacks some detail around the benefit owner and this could be clearer at the outset of each project.

The nature of the Internal Element Renewals programme is such that the work tends to be relatively short term i.e. 2 to 3 weeks in length. Benefits can be measured in terms of numbers completed each year however the procurement challenges have meant numbers achieved have not been as planned. In the Capelrig project, the benefits changed as the project evolved. The project is now complete and discussions are ongoing as to the future use of the building. This means it is unclear whether the benefits identified in the latest CPA will be realised or remain relevant.

It is good practice to evaluate projects post completion and reflect on lessons learned. There is a clear lessons learned process in place around the Neilston Learning Campus and this exercise will be undertaken in the near future. Within Housing, as work is completed, residents are encouraged to complete a survey around their experience to consider what went right and what went wrong. However in the Capelrig project, no post evaluation work has been undertaken and this is not routinely undertaken for most non HRA capital work. It is acknowledged that this evaluation work if undertaken for all projects could be overly onerous on already stretched resources but if undertaken on a sample basis could result in useful learning for future projects.

#### **Recommendations**

**4.4.1 The CPA/Business case should clearly detail the benefits of the project and the benefit owners and ensure that all future whole lifecycle costs implications are contained within them, including budgetary provision for future revenue costs.**

**4.4.2 Timescales for the delivery of benefits should be measurable, clear and updated if necessary. If benefits are not realised, either on time, or not at all these should be reported clearly to stakeholders.**

**Action: All Directors**

**4.4.3 A post project evaluation should be undertaken on at least a sample basis with the evaluation methodology tailored to each project subject to a de-minimis level being applied.**

**Action: Director of Environment**

#### **4.5 Project Management of Capital Projects – Overarching recommendation**

In any contractual situation it is important that the Council retains ownership of the service being provided by effectively managing the relationship. The Council currently has a Standard Operation Procedure in place around Contract and Supplier management. There are several areas of overlap between this process and the management of Capital Projects, including but not exclusively:

- The creation of a Contract and Supplier Management Plan
- Review Meetings and format/agenda/minutes
- Non – Conformance Reports
- Guidance around an Exit Strategy
- Templates around areas such as the Contract and Supplier Management Plan and creating a Risk Register.

It is acknowledged that managing a service contract can be very different to managing a large Capital Project but there are areas of good practice identified which are common to both and the SOP could be reviewed to build on this good practice in relation to managing a capital project. It is also acknowledged that it is difficult to create a “one size fits all” process for managing Capital projects within the Council as they can be very different, however it is imperative to try to create a process that would apply to all built around common themes i.e.

- An effective and evolving CPA/business case based around the Scottish Govt 5 case model.
- Effective reporting on progress including costs, timescales and quality.
- Strong governance and risk management
- Objective measures to underpin escalation of issues to senior management
- Post project evaluation and lessons learned.

There are specific recommendations around the projects reviewed above. However as the Council continues to manage projects of this nature, an effective process, designed to manage Capital Projects and applied by those managing the projects could address many of the issues raised above.

#### **Recommendation**

**4.5.1 A Project Managers guide/Standard Operating Procedure should be designed and implemented to support and provide a reference point to those managing Capital Projects, especially the delivery phase, to allow a consistent approach across the Council to be adopted.**

**Action: Director of Environment**

Chief Auditor  
1 July 2025

<b>Appendix</b>	2D
<b>Title</b>	Follow-up of Payroll Audit MB/1237/FMX
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	New First presented to PAC September 2025

**REPORT ON FOLLOW-UP OF PAYROLL AUDITS**

<b><u>Contents</u></b>	<b><u>Page No</u></b>
Introduction	1
Scope	1
General Conclusion	1
Recommendations not implemented	1-5
Action Plan	6-7

Chief Auditor  
MB/1237/FM  
17 June 2025  
(response due 18 July 2025)





## **REPORT ON FOLLOW-UP OF PAYROLL AUDITS**

### **1. INTRODUCTION**

As part of the 2024/25 audit plan, a follow-up audit of previous reports issued in relation to payroll was carried out.

### **2. SCOPE**

The scope of the audit was to ensure that all of the recommendations which were accepted in the departmental responses had been implemented in the timescales stated. The following reports were included in the audit:

- ERCLT Payroll Reporting (MB/1172/FM issued 19 January 2023)
- Audit of Payroll (MB/1194/FM issued 30 January 2024)
- Application Audit of Payroll (MB/1201/FM issued 23 August 2024)

A total of 43 recommendations were made in the above reports, of which one (1194) was not accepted in the original departmental response and 8 are no longer applicable. Follow up testing showed that 9 of the remaining recommendations are still outstanding.

<b>Name of audit</b>	<b>Number of original recommendations</b>	<b>Number not accepted or no longer applicable</b>	<b>Number not implemented</b>
ERCLT Payroll Reporting (MB/1172/FM issued 19 January 2023)	15	1	2
Audit of Payroll (MB/1194/FM issued 30 January 2024)	20	6	3
Application Audit of Payroll (MB/1201/FM issued 23 August 2024)	8	1	4
<b>Total</b>	<b>43</b>	<b>8</b>	<b>9</b>

### **3. GENERAL CONCLUSION**

Good efforts have been made to implement most of the original recommendations however nine recommendations remain outstanding and these are included again below.

## **RECOMMENDATIONS NOT IMPLEMENTED**

### **4. ERCLT Payroll Reporting (MB/1172/FM)**

#### **4.1 Payroll Overpayments**

It was noted at the time of the last audit that invoices raised in relation to the overpayment of ERCLT employees were erroneously being raised in the Council's financial ledger rather than ERCLT's financial ledger. As such, it was recommended that all monies that had been recovered through these invoices should be reimbursed to ERCLT.

Audit has been advised that work is currently being undertaken to ascertain the exact sum due to ERCLT and then arrangements will be made for the sum to be transferred with the assistance of the Finance Business Partner.

It was previously noted that all ERCLT payroll debtors invoices were incorrectly raised in the council ledger. Since the previous audit, all invoices now seem to be getting raised in the correct ledger however there are still several where no monies have been paid towards the debt and these should be transferred to the ERCLT ledger.

### ***Recommendations***

***4.1.1 Audit should be informed when the monies recovered by debtor account by the Council in relation to ERCLT employees is reimbursed to ERCLT.***

**Action: Director of Business Operations & Partnerships**

***4.1.2 All ERCLT payroll debt invoices where amounts are still fully outstanding should be transferred to the ERCLT ledger.***

**Action: Director of Business Operations & Partnerships**

## **4.2 Ledger Codings for Salary Costs**

It was previously noted that the employee types used by ERCLT (LG employee, instructor and casual) had been wrongly transferred from the old payroll system to the new system for a number of employees. It was recommended and agreed that ERCLT could notify HR of the changes required and that these would be made. There is no evidence that ERCLT notified HR of any changes required so this point is considered closed with the onus on ERCLT to notify HR of any future changes required.

## **5. FOLLOW UP OF AUDIT OF PAYROLL (MB/1194/FM)**

### **5.1 Contracted Hours**

At the time of the last audit it was recommended that a BOXI report should be written to identify all employees where the contracted hours do not match the hours per the employees work pattern. Thereafter, amendments should be made as necessary to ensure that employees contracted hours and working patterns are consistent.

Audit obtained a copy of the BOXI report from the Information & Development Assistant who advised that 29 employees had been identified and work was underway to resolve these anomalies. Thereafter, the report will be run on a monthly basis and any anomalies resolved as they arise.

As such, no recommendations are made at this time but audit will revisit this are in due course to ensure that all 29 employee records have been amended and that regular reports are being generated and reviewed.

### **5.2 Maternity Leave**

It was identified at the time of the last audit that the system is using public holiday days to extend the occupational and statutory maternity pay periods by adding the number of public holidays during the period to the maternity pay entitlement which is incorrect and causes the employee to be overpaid.

The iTrent Payroll Systems Officer advised that a fix has been applied to the test system to resolve this issue but it has not yet been rolled out to the live system.

**Recommendation**

**5.2.1 The necessary fix should be applied to the live system to ensure that the treatment of public holidays for employees on maternity leave is correct.**

**Action: Director of Business Operations & Partnerships**

**5.3 Payroll Overpayments**

It was previously noted that payroll overpayments being recovered by deduction through payroll could not be identified on the balance sheet by Audit and it was recommended that Audit be advised of the cost centre and account code where the debt is posted to on the financial ledger. Audit have not yet been advised of this and as such, the recommendation is included again below.

**Recommendation**

**5.3.1 Audit should be advised of the cost centre and account code where debt relating to payroll overpayments which is being recovered through payroll deductions is posted on the ledger.**

**Action: Director of Business Operations & Partnerships**

**5.4 Annual Leave Purchase**

In the original audit, recommendations were made to correct some anomalies between annual leave purchase deductions per payroll and the flexi system. HR have advised Audit that the anomalies were addressed but this could not be verified due to the flexi system no longer being used and historical records being unable to be accessed. As a result, no recommendation is re-made and this point is considered closed.

**6. FOLLOW UP OF APPLICATION AUDIT OF PAYROLL (MB/1201/FM)**

**6.1 Data Retention**

An earlier review of the information saved on the payroll drive identified files dating back to 2013 which should already have been deleted in accordance with the records management policy. The records management policy states that the data retention period should be six years plus current year for payroll records and thereafter the records should be destroyed. This recommendation has been made in three previous audit reports but has not yet been implemented. Alternatively, if it is deemed inappropriate to delete these older records, the records management retention schedule should be revised to reflect actual practice.

**Recommendation**

**6.1.1 A review of the files held electronically on the payroll drives should be conducted and files older than seven years deleted to ensure compliance with the records management policy.**

**Action: Director of Business Operations & Partnerships**

**6.2 Plain Time Overtime**

It has been highlighted several times in previous audit reports that in some cases, employee's plain overtime hours continue to be incorrectly coded to additional basic

hours instead of the plain overtime payroll code. Additional basic is treated as pensionable pay and as such should only ever be used for part time employees.

A sample of 5 employees that had claimed additional basic pay were selected to ascertain if the hours claimed related to additional basic pay or plain time overtime hours. In 3 cases (BOP – employees 6619644 & 6607342, Environment 6603693) out of 5 it was established that the claim was wrongly coded and should have been posted to plain time overtime.

***Recommendation***

***6.2.1 Directors must ensure that line managers are aware that plain time overtime must be used instead of additional basic for full time employees.***

**Action: Director of Business Operations and Partnerships,  
Director of Environment**

**6.3 Overtime Claims**

It was previously noted that overtime claims were being submitted claiming time and a half before the threshold of 37 hours had been worked by the employee. A sample of 5 overtime claims were selected where it appeared possible that the employee had claimed time and a half before reaching the 37 hours threshold. In two of these cases (ERCLT employee 6606895 and Environment 6612335) the employees had on multiple occasions claimed time and a half for two hours instead of plain time for these two hours. It is acknowledged that overtime guidance has been circulated to line managers previously but anecdotal evidence shows that line managers are still approving claims submitted at the incorrect rate as above.

***Recommendation***

***6.3.1 Directors must ensure that line managers reject overtime claims for time and a half if 37 hours have not been worked by the employee that week.***

**Action: Director of Environment  
ERCLT Director of Finance & Business**

**6.4 Overtime Claims for Grade 10+ Employees**

It has been recommended on previous occasions that line managers must ensure, where an employee at grade 10 or above is claiming overtime, that the claim is authorised by an employee at grade 18 or above. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.

The HR Overtime and Working Pattern Enhancements Policy states that “*an employee who is graded Grade 10 or over is not eligible for overtime except in exceptional circumstances*” and that “*the normal recompense for employees Grade 10 or over, where it is required, should be time off in lieu at plain time for the period worked*”

An overtime report was generated for 2024/25 that showed there were 48 employees at G10 and above who had claimed overtime in the year, of which, 39 claimed overtime at the enhanced rate of time and a half or double time. A sample of 5 of these employee’s claims were selected and enquiries made to determine if the claim had been approved by an officer at G18+ in accordance with the policy.

It was found that in two cases there was documentary proof that the claim has been approved by an officer at G18+. In two cases (Environment employee 6609840 and HSCP employee 6616034) audit were advised that verbal authorisation of the claim had been given by a G18+ but there was no documentary evidence to support this. In the final case (HSCP employee 6605748) there was evidence of authorisation being

provided by a G18+ officer for future trips of the same nature but there was no evidence that the sampled claim had been authorised by a G18+ officer prior to it being submitted to payroll.

As above, it is acknowledged that guidance regarding the overtime policy has been circulated to line managers but it is evident from testing carried out that the policy is not always being followed.

***Recommendation***

***6.4.1 In accordance with the Overtime and Working Pattern Enhancement Policy, line managers must ensure that where an employee at grade 10 or above is claiming overtime that the claim is authorised by an employee at grade 18 or above and evidence of this is available. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.***

**Action: Director of Environment  
Chief Officer of HSCP**

Chief Auditor  
16 June 2025

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
6.4.1 (Low)	In accordance with the Overtime and Working Pattern Enhancement Policy, line managers must ensure that where an employee at grade 10 or above is claiming overtime that the claim is authorised by an employee at grade 18 or above. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.	Communications will be issued to both SMT and HSCP CMT	30-Sep-25	Considered closed (pending verification by internal audit)	Communication issued

<b>Appendix</b>	2E
<b>Title</b>	Follow-up of HSCP Audits MB/1233/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	First presented to PAC June 2025  Changes since last reported June 2025:- 4.1.1 and 5.1.1 considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1	Audit should be advised when the review of the policy is complete and a copy of the revised policy should be provided.	<p>Redesign work remains ongoing however HSCP have met with ERC Council Corporate Finance and agreed we will apply the same agreement that is used for community alarms.</p> <p>Unpaid debt will be dealt with on a case by case basis and not prevent people from obtaining a place. A separate policy is therefore not required.</p>	31-Jul-25	Considered Closed	New Audit - response to be finalised
5.1.1	Line managers responsible for monitoring absence should be instructed to ensure that they are using the current RTW form which is available on the Council Intranet.	<p>The staff group involved in the sample have been contacted regarding the use of correct paperwork.</p> <p>A further update will be included in the staff bulletin as a reminder to all staff.</p>	31-Aug-25	Considered Closed	Email sent 08.07.2025



<b>Appendix</b>	2F
<b>Title</b>	Follow up of Ordering and Certification MB/1221/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	First presented to PAC June 2025  Changes since last reported to PAC June 225:- - 4.1.2 now considered closed - 4.2.1 now considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.2 (Med)	Employees with responsibility for ordering must ensure that approved suppliers are being used where available.	A communication will be issued and we will review the orders identified in the sample to allow us to determine whether any targeted work is required with a particular staff group.	31-May-25	Considered closed (pending verification by internal audit)	A reminder has been issued to staff with responsibility for ordering. Further work to understand why particular suppliers had been selected was undertaken. This was due to reduced availability from the usual supplier.
4.2.1 (Med)	Employees with responsibility for ordering must ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases.	As above	31-May-25	Considered closed (pending verification by internal audit)	As above

<b>Appendix</b>	2G
<b>Title</b>	Bonnyton House MB/1217/ZC
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	First presented to PAC March 2025 No changes since last reported June 2025

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	The employee withdrawing cash from bank accounts for the location must lodge monies in safe and update the appropriate record promptly in person to maintain chain of custody of funds. (petty cash, amenity fund, corporate appointeeship account).	New processes now in place.	31-Dec-24	Considered closed (pending verification)	Actioned
4.2.1 (Low)	Input VAT should only be claimed where an item is applicable to VAT and supported by a valid VAT receipt.	Actioned, with reminders on process.	31-Dec-24	Considered closed (pending verification)	Actioned
4.3.1 (Low)	Staff at location should be reminded the individual item limit for petty cash is £25 and that petty cash is for minor items of expenditure only.	All staff involved have been informed and aware of the process. Regular checks will take place by management.	31-Dec-24	Considered closed (pending verification)	Complete
4.3.2 (Low)	Staff at location to be advised receipts must not be split to avoid breaching the petty cash limit set for individual items of expenditure.	All staff involved have been informed and aware of the process. Regular checks will take place by management.	31-Dec-24	Considered closed (pending verification)	Complete
4.4.1 (Low)	Appropriate action must be taken on highlighted suppliers as identified by the 2023/24 Procurement spend review before any future orders are placed with those suppliers.	The correct procurement process is being followed.	31-Dec-24	Considered closed (pending verification)	Complete
4.5.1 (Low)	HSCP to take appropriate action to close dormant bank account Bonnyton House Sensory Fund ending 2569.	Account to be closed.	31-Jan-25	Considered closed (pending verification)	Bank account was closed in 2024.

4.5.2 (Med)	Two employees should be involved in banking where possible and consideration given to restricting amounts of cash to be carried if only one person is involved.	Staff are aware of the importance of two employees being involved in banking of monies.	01-Dec-24	Considered closed (pending verification)	Complete
4.6.1 (Low)	Management must ensure that all paperwork required by the Maximising Attendance guidance is completed accurately and uploaded to Irent promptly as evidence of compliance.	Staff attended training and this task is now being undertaken in the Care Home	01-Dec-24	Considered closed (pending verification)	Complete
4.7.1 (Med)	Client recipient's name must be included on income receipts when issuing duplicate receipts and any void receipts marked as such.	All staff involved have been informed and aware of the process.	01-Dec-24	Considered closed (pending verification)	Complete
4.7.2 (Med)	Receipt number should be recorded on CL2 client savings record.	Full review was undertaken with spot checks now in place to ensure that this is being carried out.	01-Dec-24	Considered closed (pending verification)	Complete
4.7.3 (Low)	Only one receipt book for client receipts should be in use at any one time.	All staff involved have been informed and aware of the process.	01-Dec-24	Considered closed (pending verification)	Complete
4.9.1 (Med)	A process for recording and returning cash held on behalf of deceased persons and/or prior clients must be established and documented.	Analysis is ongoing and a process in place for maintaining this going forward.	01-Dec-24	Considered closed (pending verification)	Complete

4.9.2 (Low)	A process for recording personal items found which relate to prior clients and/or deceased persons should be established and documented.	Process to be completed.	31-Jan-25	Considered closed (pending verification)	Personal items have been returned to clients/clients family as appropriate.
4.9.3 (High)	An analysis of bank account ending 2724 (SW Corp Appoint'ship) to be undertaken to identify balance by client and analysis maintained on an on-going basis going forward.	CL2 forms have all been audited and new processes are in place. Account review is currently ongoing.	31-Jan-25	Considered closed (pending verification)	Analysis completed May 2025
4.9.4 (Low)	HSCP need to take appropriate action to safeguard existing monies and jewellery relating to deceased and/or prior clients until a process is established.	Audit and review has taken place and family members have been contacted where appropriate.	31-Jan-25	Considered closed (pending verification)	Complete
4.9.5 (Low)	Where possible, a review of CL2 forms for deceased and/or prior clients from 2020 to date should be undertaken to ascertain all monies were appropriately accounted for.	CL2 forms been audited and deceased residents monies are being dealt with in the appropriate manner - Legal team have been contacted	31-Jan-25	Considered closed (pending verification)	Audit has been completed
4.10.1 (Low)	All laptops, desktops and mobile phones to be accurately reflected on inventory; with asset number and serial numbers recorded for all appropriate items	Existing inventory being reviewed	31-Jan-25	Open	Review of current year inventory ongoing.

<b>Appendix</b>	2H
<b>Title</b>	Audit of Accounts Payable MB/1216/IM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	First reported to PAC September 2024  No changes since reported to PAC November 2024 All recommendations considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (Med)	Goods receipts should only be input at the appropriate level in relation to the actual goods received.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	Communication issued to business support staff
4.3.3 (Med)	Following invoice authorisation, the order should be checked and if no more spend is expected against the order, it should be forced complete, including forcing the Goods Receipt complete if necessary to remove this accrual from the ledger.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	as above
4.4.2 (Low)	Staff should be reminded if an Eform is started on Integra but then subsequently not used, these should be cancelled on the system.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	as above
4.6.1 (Low)	An appropriate expense head should be used at all times in order to easily identify expenditure. If one is not available, consideration should be given to creating a new one to properly reflect the nature of the spend incurred and if in any doubt, the Finance Business Partner should be contacted for advice.	A reminder will be issued to Business Support staff	31-Oct-24	Considered closed (pending verification)	as above



<b>Appendix</b>	2I
<b>Title</b>	Audit of Accounts Receivable MB/1212/IM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	First reported to PAC September 2024  No changes since last reported March 2025

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Directors must ensure that they have appropriate processes in place to notify Payroll immediately as soon as they are aware that an employee they are responsible for will be leaving the Council to ensure unnecessary payroll related debt is not incurred.	A reminder will be sent to managers. Further commas to be included in the staff bulletin along with the reminders from the payroll audit.	30 Sep 2024 31 Dec 2024	Considered closed (pending verification)	Reminder included in managers bulletin
4.7.4 (Med)	Departments must ensure that invoices are raised in advance of the service being provided where possible to minimise the risk of bad debts.	The HSCP has an agreed process in place with the debtors team. We will review this to identify whether any change may improve this and will also inform any changes to process from the implementation of the finance module within Mosaic. In relation to services for care it is not appropriate to raise invoices in advance.	31-Dec-24	Open	
4.7.5 (Med)	Improved communication and joint ownership of the debt recovery process between accounts receivable and departments needs to be established to aid income recovery. Departments should make consistent use of reports available to monitor outstanding debt	As above	31-Dec-24	Open	

**EAST RENFREWSHIRE INTEGRATION JOINT BOARD**

**PERFORMANCE AND AUDIT COMMITTEE**

**24 September 2025**

**Report by Chief Auditor**

**NHSGGC INTERNAL AUDIT PROGRESS REPORT 2024/25**

**PURPOSE OF REPORT**

1. To provide summary details of the audits completed by the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors during 2024/25. The internal audit service is currently provided by Azets.

**BACKGROUND**

2. The East Renfrewshire Integration Joint Board directs both East Renfrewshire Council and NHSGGC to deliver services on its behalf to enable it to deliver on its strategic plan.

3. Both East Renfrewshire Council and NHSGGC have internal audit functions which conduct audits across their organisations and report the findings of these to their respective audit committees.

**NHSGGC INTERNAL AUDIT ACTIVITY TO JUNE 2025**

4. The reports in appendix 1 provide a summary to the Performance and Audit Committee of the internal audit activity undertaken within the NHSGGC received since the last meeting.

5. Details of three reports were received, one was classified as needing minor improvement and two as needing substantial improvement.

**RECOMMENDATION**

6. The Committee is asked to:

(a) Note the contents of the report.

M Blair, Chief Auditor  
7 August 2025

### NHSGGC INTERNAL AUDIT PROGRESS REPORT 2024/25

#### 1. Reports Issued

Details of three audits from the 2024/25 audit plan has been provided by the NHSGGC internal auditors as summarised below.

Review	Overall audit rating (Note 1)	No. of issues per grading (Note 2)			
		4	3	2	1
Medicines Governance	Substantial Improvement required	0	3	12	1
Staff Training and Development	Minor Improvement required	0	4	2	1
Strategic and Operational Planning	Substantial Improvements required	0	1	7	0

#### 2. Medicines Governance

This report covered the governance of medicines including access to medicines, bringing approved medicines into use, safe handling and adhering to budgets and savings targets.

Generally it was concluded that medicines policies and governance arrangements are not kept up to date in line with review cycles. Wider service planning needs to be in place for new medicines to ensure costings and savings are fully understood. The report acknowledges that financial savings are well monitored but re-forecasting during the year could be improved.

The report concluded that **substantial improvement** was required and there were 17 areas of weakness identified in total, 3 at grade 3, 12 at grade 2, 1 at grade 1 and 1 advisory only.

The three grade 3 recommendations covered:

- completion of mandatory training course on medicines administration needs to be better monitored to ensure better compliance
- better monitoring of the indicative full service cost to bring a new medicine into use needs to be carried out regularly
- more regular and accurate tracking of projected savings throughout the year is needed.

#### 3. Staff Training and Development

There has been a focus on staff training and development in recent years with generally upward trends in core mandatory and statutory training compliance rates. Areas of challenge remain relating to staff development with only 56% of NHSGGC Agenda for Change staff having completed a Personal Development Plan and Review (PDP&R) on the Turas Appraisal system and challenges on how information is recorded and then reported. The report rating indicated **substantial improvement** was required and there were seven areas of weakness identified, 4 at grade 3, 2 at grade 2 and 1 at grade 1 and all were accepted by management.

The four grade 3 recommendations are all relating to PDP&Rs as follows:

- Review connections within induction portal to ensure consistent information is communicated
- Review the communications plan to ensure the PDP is used fully to support future performance and career developments

- Roles and responsibilities at all levels need to focus on accountability and action planning to ensure process is monitored and reviewed
- Review the process for monitoring compliance for recording PDP&R conversations

#### 4. Strategic and Operational Planning

The NHS has four strategic priorities, Better Health, Better Care, Better Value and Better Workforce and these are captured in the Annual Delivery Plan (ADP), the NHS's overarching strategic plan. The ADP adopted a whole system approach to 2025/26 including representations from the six HSCPs which brings challenges due to different timetables and different time periods covered making collaboration problematic at times.

Good practice was identified around the ADP being clear and comprehensive with a supporting action tracker, there is a comprehensive assurance framework and it was found that most underlying strategies have sufficient reporting. Winter planning involves good early work and the identification of key dependencies. The report rating indicated that **minor improvement** was required and 8 recommendations are made, 1 at grade 3 and 7 at grade 2.

The grade 3 recommendation highlighted the need for an estates strategy that articulated objectives and deliverables to assist the organisation in achieving its strategic goals.

**Note 1** - The overall audit report rating is based on the following table:

Immediate major improvement required	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.
Substantial improvement required	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Minor improvement required	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.

**Note 2** - Issues within these reports are graded on the following basis.

4	Very high risk exposure – major concerns requiring immediate senior management attention that create fundamental risks within the organisation
3	High risk exposure – absence/failure of key controls that create significant risks within the organisation
2	Moderate risk exposure – controls not working effectively and efficiently and may create moderate risks within the organisation
1	Limited risk exposure – controls are working effectively but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

BLANK PAGE



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Performance and Audit Committee
<b>Held on</b>	24 September 2025
<b>Agenda Item</b>	10
<b>Title</b>	Annual Policy Update
<b>Summary</b>  This paper provides an overview of the policies relating to the Integration Joint Board and when they were last reviewed. This paper is for information only.	
<b>Presented by</b>	Margaret Phelps, Planning, Performance and Commissioning Manager
<b>Action Required</b>  Members of Performance and Audit Committee are asked to note the report.	

**East Renfrewshire Integration Joint Board****Performance and Audit Committee****24 September 2025****Report by Chief Officer****Annual Policy Update****Purpose Of Report**

1. This paper provides the annual update on policies relating specifically to Integration Joint Board governance.

**Recommendation**

2. Performance and Audit Committee are asked to note the report.

**Background**

3. As agreed by Performance and Audit Committee in 2022, this annual overview report shows the review status of policies relating specifically to the governance of the IJB to promote transparent governance.
4. Where policies do not have a statutory review date, or are dependent on other bodies/legislation changes, a formal review will be prompted at that time. Should there be any legislation or other significant changes during the year, reports will be brought to either PAC or IJB for approval as appropriate.

**Report**

5. The following table details the review cycle, along with the dates of the last formal review and when the next review is due. Those which do not have a set review period are because changes as triggered by legislation/other bodies.

<b>Policy</b>	<b>Review Cycle</b>	<b>Last Reviewed</b>	<b>Review Due</b>
Integration Scheme	No specific review period – As required by The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) 2014 Act	January 2018	Review in progress – see update at paragraph 6.
Standing Orders	No specific review period – As required by The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) 2014 Act	June 2016	n/a



Code of Conduct	No specific review period – As required by Standards Commission	March 2022	n/a
Financial Regulations	Annually	September 2025	September 2026
Reserves	Annually	September 2025	September 2026
IJB Risk Policy and Strategy	Bi-annually	September 2022	In progress
IJB FOI Policy	Bi-annually	September 2024	September 2026
IJB Publications Scheme	Annually	September 2025	September 2026
IJB Records Management Plan	Annually	September 2024	September 2025
IJB Complaints Handling Procedure	No specific review period - as required by Scottish Public Services Ombudsman	May 2021	n/a

### Integration Scheme

6. Work remains ongoing across all six HSCP coterminous with NHSGGC to update the integration schemes.

### Standing Orders

7. There is no statutory duty to review these outwith any legislative changes which would prompt a review however it was previously requested that these would be reviewed alongside reviews of other policies.

### Financial Regulations

8. The policy has been reviewed and no changes are required. Members of the Performance and Audit Committee should be assured that if there are any changes in legislation between review periods the regulations will be revised as required.

### Reserves Policy

9. The Reserves Policy has been reviewed and there are no changes required. The Committee will recognise we remain in breach of the policy and the ongoing tensions between building reserves, delivering savings and delivering services within budget.

### IJB Risk Policy and Strategy

10. We still need to review our IJB risk policy and strategy alongside the approach of both partners to ensure the best reporting fit.

### IJB FOI Policy and Publication Scheme

11. The IJB FOI Policy is next due for review in 2026 in line with its bi-annual review cycle.
12. Section 23 of the Freedom of Information (Scotland) Act 2002 requires Scottish public authorities to produce and maintain a publication scheme. This is called the "publication scheme" duty.
13. The IJB publication scheme is based on the Scottish Information Commissioner's (SIC) model publication scheme therefore substantive changes to the scheme would be

triggered by the SIC. There have been no changes to SIC model publication scheme since 2021. The scheme includes our guidance to information which is hosted online and remains a 'live' document which is updated as and when policies and plans change throughout the year.

### IJB Records Management Plan

14. The Public Records (Scotland) Act 2011 requires public authorities to prepare and implement a Records Management Plan (RMP) which must set out proper arrangements for the management of its records.
15. The IJB Records Management Plan was approved by the IJB in August 2022. At the last review in 2024 links to partner documents were updated. Due to capacity constraints a wider review of the plan has not been carried out this year and will be completed by December 2025.

### **Conclusions**

16. As part of the HSCP Combined Delivery Plan we will be reviewing our governance and reporting arrangements. This will include a review of our governance framework, content and format of reports and reporting cycles to refresh and streamline our business.
17. In the event of any legislative or policy change in the interim, specific reports will be brought to the Performance and Audit Committee and/or the Integration Joint Board as appropriate and will also be reflected in the following annual overview.

### **Recommendations**

18. Performance and Audit Committee are asked to note the report and those policies which have been reviewed.

### **Report Author and Person to Contact**

Margaret Phelps, Strategic Commissioning, Planning and Performance Manager  
[Margaret.Phelps@eastrenfrewshire.gov.uk](mailto:Margaret.Phelps@eastrenfrewshire.gov.uk)

11 September 2025

Chief Officer, IJB: Alexis Chappell

### **Background Papers**

All policy documents referred to in this paper can be found within the [IJB Publication Scheme](#)



<b>Meeting of East Renfrewshire Integration Joint Board</b>	Performance and Audit Committee
<b>Held on</b>	24 September 2025
<b>Agenda Item</b>	11
<b>Title</b>	IJB Strategic Risk Register
<b>Summary</b>  This report provides the Performance and Audit Committee with an update on the IJB Strategic Risk Register.	
<b>Presented by</b>	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<b>Action Required</b>  Performance and Audit Committee is asked to note and comment on the IJB Strategic Risk Register.	

**East Renfrewshire Integration Joint Board****Performance and Audit Committee****24 September 2025****Report by Chief Financial Officer****Ijb Strategic Risk Register Update****Purpose of Report**

1. This report provides the Performance and Audit Committee with an update on the IJB Strategic Risk Register.

**Recommendation**

2. Performance and Audit Committee is asked to note and comment on the IJB Strategic Risk Register.

**Background**

3. In accordance with the agreed monitoring policy this report provides the Performance and Audit Committee with an update on the strategic risk register.
4. Good practice in the area of risk management suggest that a risk register should contain between six to eight of the most significant risk to make it a useful working document.
5. The risk register uses a simple, clear and effective 4 x 4 likelihood and severity risk matrix as shown below.

<b>Likelihood</b>	<b>Score</b>								
Certain	<b>4</b>	Low (Green)		Medium (Yellow)		High (Red)		High (Red)	
Likely / probable	<b>3</b>	Low (Green)		Medium (Yellow)		Medium (Yellow)		High (Red)	
Possible / could happen	<b>2</b>	Low (Green)		Low (Green)		Medium (Yellow)		Medium (Yellow)	
Unlikely	<b>1</b>	Low (Green)		Low (Green)		Low (Green)		Low (Green)	
<b>Impact</b>		<b>Minor</b>	<b>1</b>	<b>Significant</b>	<b>2</b>	<b>Serious</b>	<b>3</b>	<b>Major</b>	<b>4</b>

6. In normal circumstances the policy states the tolerance for risk is as follows:

<b>Risk Score</b>	<b>Overall rating</b>
11-16	High/Red/Unacceptable
5-10	Medium/Yellow/Tolerable
1-4	Low/Green/Acceptable

**Report**

7. The Strategic Risk Register is a 'live' document; the latest version is attached at Appendix 1.
8. The Strategic Risk Register was reported to the last meeting of the Performance and Audit Committee which took place on 25 June 2025. Since last reported there has been little change to the risk register, however risk control measures have been reviewed and updated to reflect any proposed mitigation which has been completed, or where the expected date for completion has been extended.
9. Work with both partners is ongoing and we will look at the policy and reporting of the strategic risk register as part of our governance review.
10. In addition, members are asked to note the following:-
  - No new risks have been added
  - No risks have been removed
  - No risk scores have changed
  - One risk remains red post mitigation (Financial Sustainability)

**Workforce**

11. Our workforce plan will be included as part of our combined one year delivery plan.

**Care at Home Service (11)**

12. The actions have been updated to reflect that work continues to stabilise and strengthen our care at home provision. We are progressing into phase 2 with a focus on workforce planning, commissioning and service redesign to improve outcomes and sustainability. Further detail is available in the report to September IJB.

**Business Continuity, Covid-19 and Recovery (13)**

13. We know we will not go live in October given the capacity and technical challenges we have recently experienced. This has been mitigated by additional capacity for the project, by realigning posts and recruiting to specific vacancies. The timetable is currently being revised at a check point day with The Access Group, the system suppliers, and will be confirmed shortly. The Chief Financial Officer's expectation is that this will be implemented before the end of March 2026.

**Post Mitigation - Red and Significant Risks Exception Report**

14. Risks which score between 11-16 and rated as High/Red/Unacceptable and those which the Health and Social Care Partnership Management Team considers significant, following mitigation, should be brought to attention of the Performance and Audit Committee by an 'exception report'.

### Financial Sustainability

15. The medium and longer term financial outlook remains a significant risk that the HSCP could become unsustainable due to any of the following causes:
  - Unable to deliver required savings on a recurring basis
  - Unable to remain within operational budget as a result of demand and capacity pressures
  - Unable to influence future funding to recognise demographic and other pressures, or realise future efficiencies and savings
  - Implications from hosted services should current arrangements change
  - Prescribing volatility
  - Diminished reserves limit flexibility
16. Discussions with both partners remain ongoing, not only to recognise the audit recommendation around financial sustainability but also to focus on financial recovery following the non-recurring support for 2023/24 and 2024/25.

### **Recommendations**

17. Performance and Audit Committee is asked to note and comment on the IJB Strategic Risk Register.

### **Report Author and Person to Contact**

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)  
[lesley.bairden@eastrenfrewshire.gov.uk](mailto:lesley.bairden@eastrenfrewshire.gov.uk); 0141 451 0746

10 September 2025

Chief Officer, IJB: Alexis Chappell

### **Background Papers**

[PAC Paper: June 2025: IJB Strategic Risk Register Update](#)

[IJB Paper: January 2020: IJB Risk Management Policy and Strategy](#)

## EAST RENFREWSHIRE INTEGRATION JOINT BOARD

## STRATEGIC RISK REGISTER

DATE ORIGINATED: 09.11.2015

DATE LAST REVIEWED: 10.09.2025

ERC Ref	No.	Risk Status S/C/N (Same, Changed, New)	Risk (Threat/Opportunity to achievement of business objective)- include the consequence of the risk in this description)	Risk Control Measures currently in Place (need to be SMART e.g. detail of what type of training took place with dates in evidence column)	Assessment of Risk (As it is now)			Proposed Risk Control Measures (should be SMART with detail included)	Completion date for proposed Risk Control Measure	Assessment of Residual Risk (with proposed control measures implemented)			Risk Owner
					Risk Score	Overall rating							
					Likelihood (probability) L	Impact (Severity) I	Risk Score (LxI)						
					11-16 5-10 1-4	HIGH MEDIUM LOW							
n/a	1	C	Death or significant harm to vulnerable individual										
			Risk of death or significant harm to a service user/ patient as a result of HSCP actions or omissions.  Consequences could include: - Loss of life or long term damage and impact on service user & family. - Possible perception of failure of care. - Poor workforce morale. - Reputational damage.	Supporting People Framework (eligibility criteria) in place.  Social work and nursing professional leadership in place  Operate within Clinical and Care Governance Framework  ASP Quality Assurance Framework implemented  Quality assurance of Adult Service Improvement Plans  Senior Management rota for chairing ASP implemented  Continual audit against compliance of MHO standards  Professional supervision policy adopted for social work and social care staff.  Review of rising demands and pressure points across health and care services.  Rolling training programme.	3	3	9	Implementation of the Supporting People Framework action plan which takes account of the various work required with all stakeholders, and monitors operational delivery risk  Implement ASP improvement plan 2025-27  Robust caseload management process will be prioritised 4 weekly, along with clinical supervision and child protection supervision to manage risk and ensure oversight of all caseloads	Ongoing  31/03/2027  Ongoing	2	3	6	Head of Adult Services / Chief Social Work Officer

				Modified Universal pathway is in place to increase capacity within the HV team to manage caseloads and HV weekly staffing safety huddle in place to manage risk.  2023-25 ASP Improvement Plan implemented.									
n/a	2	S	<b>Scottish Child Abuse Inquiry</b>										
			Children accommodated by East Renfrewshire Council and legacy areas from 1930 may have been the victims of historical abuse whilst in foster care or long-term hospital care  Possible increase in demand of access to records and potential claims against the Council as Inquiry work progresses	Adult Protection and Child Protection Committees sighted on issues.  Final s21 submission made to the Inquiry in July 2020 in relation to the foster care case study. Further information submitted in Jan-22.  Key learning from S21 work shared with managers  Identified leads in HSCP working alongside legal services to manage the progress of any allegations/claims made.  Chief Officer and Head of Service supporting NHSGGC Board in connection with Lennox Castle	3	3	9			3	3	9	Chief Social Work Officer
n/a	3	C	<b>Child Protection, Adult protection and Multi-Agency Public Protection Arrangements</b>										
			Inconsistent assessment and application of the public protection agenda (Child Protection, Adult Protection and MAPPA (Multi-Agency Public Protection Arrangements)) may	The operation of Child Protection Committee (CPC), Adult Protection Committee (APC) and MAPPA meetings deal with strategic and practice issues.  "Safe Together" model implemented in HSCP and rolled out across Council	2	4	8	Implement ASP improvement plan 2025-27	31/03/2027	1	4	4	Chief Social Work Officer



			result in risk of children or vulnerable adults being harmed and lead to non-compliance with legislative standards.	Regular reporting to COPP in place for adult, children and high risk offenders.  Training programme reviewed and monthly ASP audits in place  2023-25 ASP Improvement Plan implemented									
--	--	--	---	--	--	--	--	--	--	--	--	--	--

	4	C	Financial Sustainability										
			<p>Risk of being unsustainable due to one of the following causes:</p> <p>1) Unable to deliver in full the existing savings and achieve new savings to deliver a balanced budget and/or unable to meet demand pressures for statutory services.</p> <p>2) Unable to influence future funding to recognise demographic and other pressures.</p> <p>3) Unable to meet financial pressures within prescribing, including influence of GP prescribers, including demographic changes, economic and distribution factors.</p> <p>4) Financial Impacts relating to Brexit and wider economic issues or government led changes such as national insurance rates. Financial risks relate to staffing, purchase of care, drugs, equipment, consumables and food and utilities/other inflation.</p> <p>5) Financial risks relating to longer term financial impact of Covid-19 which remains unclear.</p> <p>6) Complexity of funding sources with some allocations late in the year and some instability from non-recurring funding.</p> <p>7) Diminished earmarked reserves meaning there is no flexibility to allow us to deal with prescribing and other cost volatility in any one year. We are in breach of our reserves policy.</p>	<p>Regular financial advice and reporting provided to the IJB, including seminars, monitoring, savings progress and operational cost pressures. This ensures the IJB is aware of current issues.</p> <p>The regular budget updates and medium term financial plan (latest revision June 2025) set out funding pressures and scenarios. The HSCP is involved in various financial discussions with partners in relation to funding and budget contributions.</p> <p>A local network and the National CFO Section meeting provide a discussion and decision making forum for wider issues impacting on partnerships, including areas such as prescribing, hosted services, savings challenges and cost pressures.</p> <p>Review of hosted services is ongoing as part of a review of the integration schemes across NHS GGC.</p> <p>Ongoing monitoring of wider economic factors and inflation impacts.</p>	3	4	12	<p>Monitor and review hosted service arrangements – ongoing and longer term.</p> <p>Refresh Medium Term Financial Plan for any significant changes (annually as a minimum)</p> <p>Continue discussions with both partners in relation to funding and financial performance and service outcomes and focus on savings delivery.</p> <p>Develop and implement prescribing action plan for 2025/26</p>	<p>31/03/2026</p> <p>30/06/2026</p> <p>Ongoing</p> <p>31/03/2026</p>	3	4	12	Chief Financial Officer

n/a	5	S	Failure of a Provider											
			<p>Risk of failure of a key care provider, including care home, care at home and other care providers due to significant care concerns financial instability, contractual status, staff recruitment and retention difficulties.</p> <p>Consequences could include:</p> <ul style="list-style-type: none"><li>- disruption to service delivery</li><li>- requirement to implement contingency plans</li><li>- impact on individuals and families with potential disruption to care arrangements</li></ul>	<p>Care Home assurance group meets weekly.</p> <p>Care homes reporting key information which is reviewed by the care home assurance group to allow management of risk and support.</p> <p>We work with the Care Inspectorate and third sector to ensure robust action plans for improvement are in place.</p> <p>Robust internal processes under ASP/Contract Monitoring and multi-agency procedures to focus on improvement and recovery.</p> <p>Where unavoidable we work with providers at risk to agree phased and managed approach to supporting service users, residents to access alternative safe care. .</p> <p>Work with Scottish Government, Scotland Excel and Cosla on care home market. National Care Home Contract under negotiation</p> <p>We will work with the Scottish Government as part of national contingency planning in the event that providers indicate intention to withdraw from the national care home contract in the future</p> <p>Scotland Excel framework provides larger provider base to mitigate risk.</p> <p>Care Home Collaborative provides range of support to care homes within Greater Glasgow and Clyde e.g. nursing, infection control support.</p> <p>Daily safeguarding as part of LSI into Establishment E</p> <p>Revised strategic Commissioning plan developed (approved by IJB August 2023 and monitored through Strategic Planning Group)</p>	3	4	12	Increased monitoring by Commissioning and Contracts service and/or respective Heads of Service	Ongoing		3	3	9	Chief Financial Officer / Heads of Service

	6	C	Access to Primary Care										
			Insufficient primary care practice list capacity (Due to accommodation challenges, new housing developments and increasing population)	NHSGGC Strategy for Primary Care launched 2024  Local HSCP accommodation strategy	3	3	9	Work with planning colleagues provide data to assist with LDP3 which includes developer contributions to mitigate for new housing and care home developments.  Support GPs in practices most likely to be impacted by rise in new registrations due to new housing development to agree short term measures and discuss and longer term options to increase capacity.  Working with NHSGGC to support GP practice sustainability	Ongoing  Ongoing  Ongoing	3	2	6	Clinical Director
5.1	7	S	Increase in frail older population										
			Increase in frail older people, particularly very old, due to demographic changes leads to an over demand on certain services and failure to meet legislation, overspend and negative publicity.	Outcome Delivery Plan (ODP) and HSCP strategic plans build on foundation of wider council prevention and early intervention strategy for older people.  Unscheduled Care Delivery Plan approved by IJB in March-22.  Annual budget setting takes account of demographic pressures, however any increase in demand need to be funded within existing resources.  New front door model manages level of demand launched Summer 22 making significant positive impact on waiting list for assessment  Talking Points diverting people to community resources and building own assets.	4	3	12	Implementation of the Supporting People Framework action plan which takes account of the various work required with all stakeholders, and monitors operational delivery risk  Link with Community Planning Partnership to explore community based services that support people to live and age well	Ongoing  31/12/2025	3	3	9	Chief Officer HSCP

			Project to support Care at Home redesign now live Supporting people framework implemented April 23 Monitoring includes analysis of waiting lists, admissions and incidents.  Completed review of equipment requests – management oversight and monitoring in place									
8	S	<b>Workforce Planning and Change</b>										
		<p>Lack of appropriately skilled workforce due to combination of turnover recruitment market, funding and resilience.</p> <p>Risk of further reduction in workforce capacity due to factors such as morale, burnout, industrial action and covid</p>	<p>Workforce planning group in place and includes 3<sup>rd</sup> / independent sector reps</p> <p>HSCP management team actively review all requests to recruit in line with our workforce plan</p> <p>Overarching workforce workstream in our recovery plan (as we have had some capacity issues resulting from Covid-19 and our response to the emergency).</p> <p>Savings, Recovery and Renewal Programme monitors spend and efficiencies</p> <p>HSCP 3 year Workforce Plan developed</p> <p>Working with professional leads and MH Clinical Directors to explore medium and longer term cover. In addition re-advertising vacant posts and close monitoring.</p> <p>HSCP Staff Wellbeing programme in place</p> <p>Business Continuity plans support critical service prioritisation where required and cover a range of events including possible industrial action.</p> <p>Interim MH workforce plan developed August 2023</p>	3	3	9	<p>Workforce Plan 2025-28 to be developed</p> <p>Strengthen reporting arrangements around all professional registrations.</p>	30/03/2025	2	3	6	Chief Officer HSCP

2.2	10	S	Increase in children & adults with additional support needs										
			Increase in the number of children and adults with additional support requirements leading to a rise in demand which impacts on our ability to provide services	Transitions service and strategy in place Transitions is also included in R&R Programme Analysis of demographic changes and increased financial forecasting is enabling us to plan more effectively.  Education Resource Group manage specialist resources and admission to specialist provision.  Resource Allocation Group (RAG) strengthened membership to include educational psychologist and occupational therapist.  Supporting People Framework (eligibility criteria) developed and approved by IJB 29.03.2023. (Eligibility threshold increased to substantial/critical – Nov 2023)	3	3	9	Implementation of the Supporting People Framework action plan which takes account of the various work required with all stakeholders, and monitors operational delivery risk	Ongoing	3	2	6	Chief Officer HSCP
n/a	11	C	In-House Care at Home Service										
			Inability to deliver services to a level that meet current demand and /or meet all statutory requirements	Increased resource to support robust absence management.  Scheduling system (Total Mobile) in place  Work patterns realigned to maximise efficiencies.  Programme Board in place to provide oversight of planned care at home redesign	3	4	12	Implement phase 2 of the redesign Implement local framework for externally purchased care as per paper to IJB	31-05-2026	2	4	8	Chief Officer HSCP

	13	C	BUSINESS CONTINUITY, COVID19 & RECOVERY													
			<p>The significant impact of an emergency crisis on our workforce, supply chain, demand for and availability of services, delayed discharge targets, IT, accommodation, and resultant impact on financial and service planning.</p>	<p>Business Continuity and Operational Recovery Plans are in place and are reviewed by senior management regularly.</p> <p>HSCP represented at local and national groups as well as integral part of our partners (ERC &amp; NHSGGC) response and recovery.</p> <p>Increased communication and intelligence sharing with partners other statutory bodies implemented.</p> <p>Ongoing engagement and reporting with partner providers including Care Homes.</p> <p>Accommodation group oversees strategy and demand, both planned and unplanned ensuring continued service delivery, both day to day and in the event of an emergency.</p> <p>Annual assurance statement to IJB as Category 1 responder.</p> <p>Sufficient staff trained as incident loggists in the event of emergency</p> <p>Well established covid procedures are in place and can be escalated if necessary.</p> <p>Process in place with partner ICT colleagues to address issues as required.</p> <p>Business Impact Assessments reviewed</p>	3	3	9	<p>Identify additional staff to be trained to ensure sufficient trained Incident Officers and rest centre managers</p> <p>Move to phase 2 care at home redesign at IJB 25<sup>th</sup> September 2025</p> <p>Move towards a sustainable care model planned at IJB November 2025</p> <p>Go live of the new Case Recording System (Mosaic) (Cloud based)</p>	31/12/2025	Sept 25	Nov 25	31/03/2026	2	3	6	All Heads of Service

BLANK PAGE