

# Angus Integration Joint Board

2023/24 Annual Audit Report



 AUDIT SCOTLAND

Prepared for Angus Integration Joint Board and the Controller of Audit  
October 2024

# Contents

---

Key messages	3
Introduction	4
1. Audit of 2023/24 annual accounts	6
2. Financial management and sustainability	11
3. Vision, leadership, and governance	15
4. Use of resources to improve outcomes	18
Appendix 1. Action plan 2023/24	21

---

# Key messages

---

## 2023/24 annual accounts

- 1 Audit opinions on the annual accounts are unmodified.
- 2 The unaudited annual accounts were provided within the agreed timescale and were of a good standard.

## Financial management and sustainability

- 3 Appropriate and effective financial management arrangements are in place.
- 4 The Board had a reported £0.7 million underspend in 2023/24 but an operational underspend of £4.8 million largely due to staffing vacancies and unmet need.
- 5 The Board has a medium-term financial plan but is yet to develop a longer-term plan to deliver required savings.

## Vision, leadership, and governance

- 6 The governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making.
- 7 The vision, strategy and priorities of the Board are clear.
- 8 Workforce challenges remain a significant risk to the Board.

## Use of resources to improve outcomes

- 9 Appropriate arrangements are in place to secure Best Value.
- 10 The Board's performance remains above the Scottish average in most areas, but performance has declined for some indicators.

---

# Introduction

---

**1.** This report summarises the findings from the 2023/24 annual audit of Angus Integration Joint Board (the Board). The scope of the audit was set out in our Annual Audit Plan presented to the April 2024 meeting of the Audit Committee. This report comprises:

- significant matters arising from an audit of the Board's annual accounts
- conclusions on the following wider scope areas that frame public audit as set out in the [Code of Audit Practice 2021](#):
  - Financial Management
  - Financial Sustainability
  - Vision, Leadership, and Governance
  - Use of Resources to Improve Outcomes.
- conclusions on the Board's arrangements for meeting its Best Value duties.

**2.** This report is addressed to Angus Integration Joint Board and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

## Audit appointment

**3.** I, Pauline Gillen, have been appointed by the Accounts Commission as auditor of the Board for the period from 2022/23 until 2026/27.

**4.** We would like to thank the Board and Audit Committee members, the Chief Officer, Chief Finance Officer and other staff for their cooperation and assistance in this year and we look forward to working together constructively over the course of the remainder of the five-year appointment.

## Responsibilities and reporting

**5.** The Board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The Board is also responsible for compliance with legislation and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

**6.** My responsibilities as independent auditor are established by the Local Government (Scotland) Act 1973 the Code of Audit Practice 2021, and supplementary guidance, and International Standards on Auditing in the UK.

**7.** Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management of the Board from its responsibility to address the issues raised and to maintain adequate systems of control.

**8.** This report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, the responsible officers, and dates for implementation.

## **Auditor Independence**

**9.** We confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the audit fee of £33,360 as set out in the 2023/24 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**10.** The annual audit adds value to the Board by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, arrangements to ensure the best use of resources and financial sustainability
- sharing intelligence and good practice identified.

---

# 1. Audit of 2023/24 annual accounts

Public bodies are required to prepare annual accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

---

---

## Main judgements

Audit opinions on the annual accounts are unmodified.

The unaudited annual accounts were provided within the agreed timescale and were of a good standard.

---

## Audit opinions on the annual accounts are unmodified

**11.** The Board approved the annual accounts for the year ended 31 March 2024 on 30 October 2024. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the Remuneration Report was prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014
- the Management Commentary and Annual Governance Statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements.

## Overall materiality was assessed on receipt of the annual accounts as £4.5 million

**12.** Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the financial statements, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

**13.** Our initial assessment of materiality was carried out during the risk assessment phase of the audit. This was reviewed and revised on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

---

## Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£4.5 million
Performance materiality	£3.4 million
Reporting threshold	£0.2 million

**14.** The overall materiality threshold for the audit of the annual accounts of the Board was set with reference to gross expenditure, which we judged as the figure of most interest to the users of the financial statements.

**15.** Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 75% of overall materiality. The extent of estimation and judgements are in relation to specific areas already specifically tested as part of our audit approach.

**16.** It is our responsibility to request that all misstatements, other than those below the reporting threshold are corrected. However, the final decision on making the correction lies with those charged with governance.

## Significant findings and key audit matters

**17.** Under ISA (UK) 260, we communicate significant findings from the audit to the board, including our view about the qualitative aspects of the Board's accounting practices.

**18.** The Code of Audit Practice also requires me to highlight key audit matters, which are defined in ISA (UK) 701 as those judged to be of most significance.

**19.** The significant findings are summarised in [Exhibit 2](#).

## Exhibit 2

### Significant findings and key audit matters from the audit of the annual accounts

Issue	Resolution
<p><b>1. Suspense account clearance</b></p> <p>A suspense account within Angus Council had not been cleared at the year-end resulting in an understatement of income of £0.7 million for the year not being recognised in the unaudited accounts.</p>	<p>Management have adjusted for this in the audited annual accounts resulting in an increase in reserves of £0.7 million at 31 March 2024.</p>
<p><b>2. Gross income expenditure overstated</b></p> <p>Gross income and expenditure in relation to NHS Tayside was overstated by £0.8 million due to late adjustments to the ledger not originally reflected in the unaudited accounts.</p>	<p>Management have adjusted for this in the audited annual accounts.</p>
<p><b>3. Potential deployment of reserves to partner bodies</b></p> <p>After 31 March 2024, the Board will be considering proposals to disperse £4m of the Financial Planning 2024/25 reserve, including the potential to pass some reserves back to partner bodies (Angus Council and NHS Tayside) in 2024/25. As no movement had occurred prior to agreement of the audited accounts, this constitutes a non-adjusting event after the balance sheet date under ISA 560 requiring disclosure.</p>	<p>Management have included a disclosure to highlight this in the audited annual accounts.</p>

### Audit work responded to the risks of material misstatement identified in the annual accounts

**20.** We obtained audit assurances over the identified significant risks of material misstatement in the annual accounts. [Exhibit 3](#) sets out the significant risks of material misstatement to the financial statements we identified in the 2023/24 Annual Audit Plan. It also summarises the further audit procedures performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Exhibit 3

### Significant risks of material misstatement in the annual accounts



Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in ISA (UK) 240 (The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements), management is in a unique position to perpetrate fraud because of their ability to override controls that otherwise appear to be operating effectively.</p>	<p>Assurances will be obtained from the auditors of NHS Tayside and Angus Council over the completeness accuracy and allocation of income and expenditure.</p> <p>Agreement of balances and transactions to financial reports / ledger NHS Tayside and Angus Council.</p> <p>Detailed testing of any significant year-end adjustments.</p> <p>Evaluate any significant unusual transactions outside the normal course of business.</p>	<p>Balances and transactions in the financial ledgers of partner bodies were consistent with the Board's accounts.</p> <p>Assurances were obtained from the auditors of Angus Council and NHS Tayside and agreed to the year-end position reported in the audited accounts.</p> <p>Year-end adjustments and journals were reviewed in each partner audit and no errors identified.</p> <p>We reviewed financial reports prepared during 2023/24.</p> <p><b>Conclusion:</b> Audit work found no errors or other accounting treatment that would indicate management override of controls.</p>

**21.** In addition, we identified “areas of audit focus” in the 2023/24 Annual Audit Plan where we considered there to be risks of material misstatement to the financial statements. These areas of specific audit focus were:

- Large Hospital Set Aside and Mental Health Services estimates:** The calculation of amounts attributable to these key areas involves significant management estimation and judgement which increases the risk of material misstatement. Our audit work evaluated the robustness of the methodologies for determining each of these costs.

**22.** Based on the findings of the audit procedures performed, there are no matters which we need to bring to your attention.

## There were no identified uncorrected misstatements

**23.** Other than the corrected misstatement detailed as a significant finding in [Exhibit 2](#), the audit also identified non-material misstatements which were corrected by management in the audited accounts including the amendments to pension contributions within the remuneration report.

## **The unaudited annual accounts were received in line with the agreed audit timetable**

**24.** The unaudited annual accounts were received in line with the agreed audit timetable on 27 June 2024. Most working papers were also provided at this time. However, as agreed in advance, performance reports used to update the management commentary were not available until later in the audit.

## **Progress on prior year recommendation is reflected in Section 2 – Financial management and sustainability**

**25.** We made one recommendation in the 2022/23 annual audit report. This has been superseded with an update of the current position reflected in Section 2 - Financial management and sustainability.

---

## 2. Financial management and sustainability

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

Financial Sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

---

---

### Conclusion

Appropriate and effective financial management arrangements are in place.

The Board had a reported £0.7 million underspend in 2023/24 but an operational underspend of £4.8 million largely due to staffing vacancies and unmet need.

The Board has a medium-term financial plan but is yet to develop a longer-term plan to deliver required savings.

---

### The 2023/24 budget included planned contributions from reserves to address the funding gap

**26.** The Board approved its 2023/24 budget of £219 million in April 2023. This included a funding gap of £2.1 million to be met from reserves.

**27.** The Board does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance Officer. All funding and expenditure for the Board is incurred by partner bodies and processed in their accounting records.

### The IJB had a reported £0.7 million underspend in 2023/24

**28.** Overall, cost pressures were managed by the Board with operational underspends of £4.8 million. This was due to a number of factors including unfilled vacancies linked to staff turnover and recruitment challenges, lower than expected use of care home beds, and unmet need in Care at Home services.

**29.** Reflecting decisions made by the Board during 2023/24, the following earmarked reserves were fully utilised:

- Financial Planning Reserve 2022/23 (£1.1 million).

- Financial Planning Reserve 2023/24 (£3.0 million).

**30.** The deployment of these reserves, resulted in overall consumption of £4.1 million against planned use of earmarked reserves. This is set against the operational underspend above, resulting in an overall reported underspend of £0.7 million (£0.668 rounded).

**31.** Overall, earmarked reserves increased by £0.2 million compared to 2022/23. Other significant movements reflected in the annual accounts included creation of a Financial Planning Reserve 2024/25 of £4.4 million and a Workforce Health Reserve of £0.9 million,

**32.** The outturn shows a reliance on the operational underspend which is unsustainable for the Board. This is recognised in the Strategic Delivery Plan. [Exhibit 4](#) shows the overall performance against budget.

#### Exhibit 4 Performance against budget

Board budget summary	Original Budget £m	Funding adjustment £m	Actual Outturn £m
<b>Cost of Services</b>	<b>221.055</b>		<b>224.182</b>
NHS Tayside	149.523	7.060	156.583
Angus Council	69.413	(1.146)	68.267
Total Funding	218.936		224.850
<b>Net Funding / Deficit on provision of services</b>	<b>(2.119)</b>		<b>0.668</b>
Reserves brought forward			21.564
<b>Total reserves as at 31 March 2024</b>			<b>22.232</b>
Contingency Reserves			6.900
Earmarked Reserves			15.332

Source: Angus IJB 2023/24 Annual Accounts and Strategic Financial Plan 2023/24 – 2025/26

#### Budget monitoring arrangements are appropriate

**33.** Senior management and Board members regularly receive and monitor financial information on the financial position. Detailed finance reports were

submitted to the Board throughout the year. These clearly stated the outturn to date, latest budget information and the projected year-end outturn position.

**34.** We observed that senior management and members receive regular and accurate financial information on the financial position and have concluded the Board has appropriate budget monitoring arrangements.

### **Financial systems of internal control operated effectively**

**35.** The Board does not have its own financial systems and instead relies on the financial systems of its partner bodies, NHS Tayside and Angus Council. The Board considered the assurances provided by partner bodies in relation to their governance arrangements at its meeting in August 2024. As part of our audit approach, we obtained assurances from the external auditors of NHS Tayside and Angus Council (in accordance with ISA 402) and confirmed there were no weaknesses in the systems of internal control for either the health board or the council that would impact on the Board.

### **Internal Audit concluded that reliance can be placed on the Board's governance arrangements and systems of internal controls for 2023/24**

**36.** The Board's internal audit function is carried out by an internal audit consortium covering NHS Fife, NHS Tayside and NHS Forth Valley. Internal Audit completed their 2023/24 audit work and presented their Annual Audit Report to the August 2024 Audit Committee. The report concluded that reliance can be placed on the Board's governance arrangements and systems of internal controls for 2023/24.

### **Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate**

**37.** In the public sector there are specific fraud risks, including those relating to tax receipts, welfare benefits, grants and other claims made by individuals and organisations. Public sector bodies are responsible for implementing effective systems of internal control, including internal audit, which safeguard public assets and prevent and detect fraud, error and irregularities, bribery and corruption.

**38.** The Board does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. We obtained assurance from the partners' auditors that the arrangements in place at Angus Council and NHS Tayside are adequate.

**39.** The Board has a Code of Conduct for members and the Registers of Interest are publicly available on the website.

**40.** Appropriate arrangements are in place for the prevention and detection of fraud and error. We are not aware of any specific issues we require to bring to your attention.

## The Board has a medium-term financial plan but is yet to develop a longer-term plan to deliver required savings

**41.** 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.

**42.** As reported in 2022/23, the Board continues to face significant financial pressures. The Strategic Financial Plan 2024/25 – 2026/27 identifies a recurring funding shortfall of £9.4 million by 2026/27. In 2023/24 the contingency reserve increased again from £6.45 million to £6.9 million. This increases financial flexibility in the short term, however reliance on non-recurring underspends and contingency funds is not a strategic solution to the underlying funding shortfall. Changes to service delivery are needed in order for the Board to remain financially sustainable in the longer term.

## The Strategic Financial Plan includes interventions to deliver savings but progress has been slower than envisaged

**43.** The Strategic Financial Plan 2024/25 – 2026/27 recognises that interventions are required to ensure financial balance. Financial recovery plans requested of services have taken longer to deliver than expected and have not contributed the level of savings initially anticipated.

**44.** As part of the Strategic Delivery Plan, work is ongoing to develop planned interventions, including further management savings, prescribing savings and service reviews, aligned to the Strategic Commissioning Plan. However, these were not sufficiently developed enough to be included in the Strategic Financial Plan.

**45.** The Board initiated a Service Review in 2023, which was re-set in January 2024, with the aim to ensure that the Board deliver services efficiently and effectively across Angus within available funding. However, the financial opportunities were not developed enough to be reflected in the Strategic Financial Plan.

**46.** In August 2024, the Board approved a series of proposals that contribute to addressing long term financial sustainability. The Board noted they will closely monitor the progress of these proposals.

---

### Recommendation 1

The Board should prioritise planned interventions to support the identification and achievement of recurring savings to ensure financial sustainability.

---

---

# 3. Vision, leadership, and governance

Public sector bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.

---

## Conclusion

The governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making.

The vision, strategy and priorities of the Board are clear.

Workforce challenges remain a significant risk to the Board.

---

## Governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making

**47.** In making our assessment of the Board's governance arrangements we considered the:

- structure and conduct of board and committee meetings
- overall arrangements to ensure appropriate standards of conduct including compliance with the Standing Financial Instructions and Standing Orders
- arrangements for the prevention and detection of fraud, error, bribery and corruption
- reporting of performance and whether this is fair, balanced and understandable.

**48.** The Board met six times during 2023/24, and the Audit Committee met four times. The papers presented to the Board and the Audit Committee are published timeously on the Board's section of Angus Council's website.

**49.** Our observations at committee meetings throughout the year has found that these are conducted in a professional manner and there is a good degree of scrutiny and challenge by members.

**50.** The Board continue to update and refresh its governance arrangements with updated Financial Regulations approved in April 2023 and the Scheme of Delegation currently being reviewed.

**51.** Overall, we consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

### **The vision, strategy and priorities of the Board are clear**

**52.** The Board has a strategic planning framework, including its Strategic Commissioning Plan, Strategic Delivery Plan and Strategic Financial Plan. These documents outline the Board's current priorities and the approach to implementing the plan to deliver them. Progress on the plans is monitored by the bi-monthly Strategic Planning Group and regularly reported to the Board.

**53.** A revision to the Strategic Commissioning Plan 2023-26 was approved by the Board in June 2024, resulting in the number of strategic priorities changing from four to three:

- Priority 1. Prevention and proactive care.
- Priority 2. Care closer to home.
- Priority 3. Mental Health, Learning Disability and Substance Use recovery.

### **Workforce challenges remain a significant risk to the Board**

**54.** We reported in our 2022/23 Annual Audit Report that the Board faced significant workforce challenges, and this remains a concern. This is a key contributor to the operational underspends during 2023/24, as outlined above. It was also recognised as a national issue in Audit Scotland's *Integration Joint Boards – Finance and performance 2024* report.

**55.** The Board has a Workforce Plan 2022 – 2025 in place and continues to work with partners to encourage local recruitment into health and social care roles. Through the Strategic Delivery Plan, new models of service delivery are being explored to relieve pressure on GPs and meet local needs in a community setting. The challenges are recognised in the Board's Strategic Risk Register.

**56.** Our Best Value thematic work in Angus Council - *Workforce Innovation - how councils are responding to workforce challenges 2023-24* - considered the workforce across the council and noted specifically in relation to the Board that:

- the council and Board have measures in place to address issues with workforce capacity within health and social care services
- one of the key workforce challenges within the Board is that an integrated approach to the provision of health and social care services will mean greater collaboration with NHS and partners in the third and independent sector and community groups.



**57.** Several recommendations have been agreed to improve arrangements across the council (including in relation to the Board's workforce).

### **A new Chief Officer was appointed in 2023/24**

**58.** There was a change in senior officers in year as the Chief Officer left their post in December 2023 with a new Chief Officer appointed in the same month.

---

# 4. Use of resources to improve outcomes

Public sector bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities.

---

---

## Conclusion

Appropriate arrangements are in place to secure Best Value.

The Board's performance remains above the Scottish average in most areas, but performance has declined for some indicators.

---

## Performance reporting was of a good standard

**59.** The Management Commentary in the annual accounts should provide information on a body, its main objectives and the principal risks faced. It should provide a fair, balanced and understandable analysis of a body's performance as well as helping stakeholders understand the financial statements.

**60.** Year-end data was not available for all indicators for inclusion in the annual accounts. Where this is the case the last full year's data was used in the management commentary. Financial performance is also reported, with clear commentary on the financial outturn and the impact that operational underspends had on the 2023/24 outturn and reserves.

**61.** The Board monitors its performance indicators through six-monthly performance reports. Areas that are below target or declining are scrutinised to understand the reasons for this and to ensure that appropriate improvement action is being taken.

**62.** The Board's website includes a Performance section with links to published performance reports showing progress and delivery of strategic priorities. This includes the Annual Public Performance Report which summarises the relationship between the Angus strategic priorities and performance areas, the national wellbeing outcomes and the national indicators. For each priority it shows key measures, the improvement or decline in those measures and the action being taken. It also has local examples of the impact on individual service users. The website section is not exhaustive, but it is an accessible way of relating performance data to what that means in practice.

## The Board's performance remains above the Scottish average in most areas but performance has declined for some indicators

**63.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires the Board to produce an annual performance report covering areas such as assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, and the inspection of services. This report must be published within four months of the financial year end.

**64.** In 2023/24, a condensed version of Board's Annual Performance Report was produced in June 2024 with the full version published in July 2024.

**65.** The Annual Performance Report confirms that of the 18 indicators where data is available:

- 11 indicators are better than the Scottish average
- 5 indicators are broadly in line (within 5%) of the Scottish average
- 2 indicators are below (more than 5%) the Scottish average.

**66.** Although performance has declined in some areas, such as those indicators relating to adults supported at home, the Board still outperforms the Scottish average in most of these areas. A particular area of concern is the percentage of people with positive experience of care at their GP practice which has declined to 62% from 70% in 2021/22 and against a Scottish average of 69%. The Board recognise that this is partly reflective of the workforce challenges in General Practice, and this has been captured within the IJB's strategic risk around the sustainability of primary care services. An Angus GP Sustainability Group has been established to support the response to this issue.

**67.** Overall, the Board has effective arrangements for managing performance and whether targets are being met.

## The Board has appropriate arrangements in place for securing Best Value

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

**69.** The Board has a strategic planning framework, including its Strategic Commissioning Plan, Strategic Financial Plan, workforce plan and performance reporting, to support the achievement of its Best Value duties. The annual performance report is the Board's way of demonstrating that it is seeking to secure best value from the resources available as part of its overall strategy as captured in both the Strategic Commissioning and Strategic Financial Plans. Management also complete an annual self-assessment checklist to evidence how they meet the Board's Best Value duties.

**70.** We have concluded that the Board has adequate arrangements in place to demonstrate how it meets Best Value duties.

# Appendix 1. Action plan 2023/24

## 2023/24 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Financial sustainability</b></p> <p>The Board is yet to develop a longer-term financial plan to deliver savings and achieve financial balance. The Strategic Financial Plan 2024/25 – 2026/27 recognises that interventions are required but progress has been slower than initially anticipated.</p> <p><i>Risk – The Board’s operating model is not financially sustainable.</i></p>	<p>The Board should prioritise planned interventions to support the identification and achievement of recurring savings to ensure financial sustainability.</p> <p><a href="#">Paragraph 46</a></p>	<p><b>Accepted</b></p> <p>The IJB remains focussed on delivering both in year financial balances and long-term sustainability. At the August 2024 Board Meeting, the IJB approved a series of proposals that contribute to addressing long-term financial sustainability.</p> <p>The IJB will closely monitor the progress of all approved proposals. Further, as part of the development of the next iteration of the Strategic Financial Plan (from 2025/26), the IJB will again consider options to close out strategic financial planning shortfalls.</p> <p><i>Chief Officer / Chief Finance Officer</i></p> <p><i>December 2024</i></p>

## Follow-up of prior year recommendations

Issue/risk	Recommendation and agreed action	Progress
<p><b>b/f 1. Financial sustainability</b></p>	<p>The IJB will continue to progress approved plans and within that there is a continued commitment to</p>	<p><b>Superseded</b></p>

Issue/risk	Recommendation and agreed action	Progress
<p>The Board is required to make efficiency savings to maintain financial balance and ensure long term sustainability. The current Strategic Commissioning Plan cannot be delivered based on forecast available resources. Therefore, it will be necessary for the Board to revisit the content of the Strategic Delivery Plan and the Strategic Financial Plan.</p> <p><i>Risk – The Board’s operating model is not financially sustainable.</i></p>	<p>work towards the generation of proposals (under the auspices of the Strategic Delivery Plan) to support the affordability of the overall Strategic Commissioning Plan (SCP).</p> <p>However, later in this financial year the IJB may need to return to the option of considering the need to undertake a more fundamental review of the IJB’s SCP.</p> <p><b>Chief Officer / Chief Finance Officer</b></p> <p><b>December 2023</b></p>	<p>Refer Section 3 in report on Financial sustainability and Recommendation 1.</p>

# Angus Integration Joint Board

## 2023/24 Annual Audit Report

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

For the latest news follow us on social media or [subscribe to our email alerts.](#)



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
Phone: 0131 625 1500 Email: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)