

Edinburgh Integration Joint Board

2022/23 Annual Audit Report



 AUDIT SCOTLAND

Prepared for Edinburgh Integration Joint Board and the Controller of Audit
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Key messages

2022/23 annual accounts

- 1 Audit opinions on the annual accounts of the Edinburgh Integration Joint Board (EIJB) are unmodified.
- 2 The management commentary, annual governance statement and remuneration report were consistent with the financial statements and properly prepared in accordance with the applicable guidance. In future years, EIJB should take action to improve the management commentary to provide a better overview of service performance.

Financial management and financial sustainability

- 3 Edinburgh IJB has appropriate and effective in-year budget monitoring arrangements in place but there is scope to provide more detail to members on its outturn at the year end.
- 4 The IJB relied on one-off measures to achieve a breakeven position in 2022/23 with staff vacancies helping to offset overspends in both health and council services. Vacancies demonstrate the significant workforce pressures which exist within partner organisations.
- 5 A medium-term financial strategy has still to be completed. The forecast 2023/24 overspend has been reduced following further funding, but a recovery plan may be required.
- 6 Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate but the register of interests for members should be updated on a more regular basis.

Vision, leadership and governance

- 7 Edinburgh IJB has a new leadership in place, but strategic planning continues to face delays.
- 8 Governance arrangements are appropriate and generally operate effectively but there is scope to improve the effectiveness of committees.
- 9 There are opportunities to enhance openness and transparency by improving public access to EIJB committee papers.

Use of resources to improve outcomes

- 10** Performance management arrangements are adequate. The joint board will need to demonstrate how its performance reporting will align to the revised strategic plan.
- 11** Performance in relation to national measures shows an overall improvement in ranking but inspection reports highlighted significant areas of weakness and challenges remain to demonstrate sustainable improvement in some areas.

Introduction

1. This report summarises the significant matters arising from the 2022/23 audit of Edinburgh Integration Joint Board (EIJB). The scope of the audit was set out in an annual audit plan presented to the 20 March 2023 meeting of the Audit and Assurance Committee, and we communicated our findings on the audit of the 2022/23 annual accounts in our report to the committee on 13 September 2023. This Annual Audit Report comprises:

- significant matters arising from an audit of EIJB’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.
- a review of the arrangements put in place by EIJB to meet its Best Value duties

2. This report is addressed to the board of EIJB and the Controller of Audit and will be published on Audit Scotland’s website www.audit-scotland.gov.uk in due course.

Audit appointment from 2022/23

3. The 2022/23 financial year was the first of our five-year appointment. Our appointment coincides with the new [Code of Audit Practice](#) which was introduced for financial years commencing on or after 1 April 2022.

4. We would like to thank the Chief Finance Officer and finance staff from the partner bodies for their cooperation and assistance during our audit.

Responsibilities and reporting

5. Edinburgh IJB 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. EIJB 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. The responsibilities of the independent auditor are established by the Local Government (Scotland) Act 1973 and 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 from its responsibility to address the issues we raise 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 can 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, therefore the 2022/23 audit fee of £31,470 as set out in our 2022/23 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Some progress was made on prior year recommendations

10. The IJB has made some progress in implementing the audit recommendations identified by Azets, Edinburgh IJB's previous external auditor. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

1. Audit of 2022/23 annual accounts

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

Main judgements

Our audit opinions on the annual accounts of the joint board are unmodified.

The management commentary, annual governance statement and remuneration report were consistent with the financial statements and properly prepared in accordance with the applicable guidance. In future years, EIJB should take action to improve the management commentary to provide a better overview of service performance.

Audit opinions on the annual accounts are unmodified

11. The board approved the annual accounts for Edinburgh IJB for the year ended 31 March 2023 on 21 September 2023. As reported in the independent auditor's report:

- 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 financial reporting framework
- 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 as £18.5 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 and planning 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	£18.5 million
Performance materiality	£13 million
Reporting threshold	£250,000

Source: Audit Scotland

14. The overall materiality threshold for the audit of the annual accounts of the EIJB was set with reference to gross expenditure, which we judged as the figure most relevant 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 70% of overall materiality. In assessing performance materiality, we have considered factors such as audit findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

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

Significant findings and key audit matters

17. Under International Standard on Auditing (UK) 260 we communicate significant findings from the audit to the board, including our view about the qualitative aspects of the body's accounting practices.

18. The Code of Audit Practice also requires all audits to communicate key audit matters within the annual audit report under International Standard on Auditing (UK) 701. These are matters that we judged to be of most significance in our audit of the financial statements.

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>1. Values of funding provided by IJB partners</p> <p>The amount disclosed in the accounts for expenditure on health services provided by NHS Lothian (£612.429 million) is £24.201 million less than the income from EIJB as reported by NHS Lothian in their annual accounts (636.630 million). There is a similar corresponding increase in the amount attributable to the City of Edinburgh Council's funding share as compared to the authority's unaudited accounts, with the net effect on the EIJB being immaterial. We understand this is due to the historic treatment of allocating responsibility for specific commissioned services.</p>	<p>It is important that the financial statements in EIJB and its partners provide clarity and consistency, particularly when values of funding allocations are concerned. While we are content the EIJB accounts are not materially misstated, the joint board should work with its partners to ensure income and expenditure amounts are classified correctly and reported accurately and consistently.</p> <p>Recommendation 1</p> <p>(Refer Appendix 1, action plan)</p>

Source: Audit Scotland

There is scope to improve the management commentary

20. The Local Authority Accounts (Scotland) Regulations 2014 require the annual accounts to include a management commentary prepared in accordance with statutory guidance. Management commentaries should provide information on the joint board's main objectives and the principal risks faced. It should provide a fair, balanced and understandable analysis of an organisation's performance – both financial and non-financial – as well as helping stakeholders understand the financial statements.

21. We identified scope for improvement in the narrative section of the annual accounts. While the guidance allows flexibility in terms of the level of performance information included, the draft version did not provide sufficient detail to allow a reader to assess the joint board's overall performance.

22. While the guidance allows flexibility in terms of the level of performance information included, there is an expectation that the commentary gives an overview of service performance in the year and the inclusion of relevant indicators should enhance the service 'story'. The commentary should include both positive and negative aspects, but the version of the accounts presented for audit did not include, for example, findings from recent care commission reports, or provide clarity on timescales for key commitments such as the medium-term financial strategy.

23. Following discussions with the Chief Finance Officer, the revised set of annual accounts contained enhanced disclosures.

Recommendation 2

The management commentary should provide a clear and balanced narrative on the performance of the joint board during the year and be supported by financial and non-financial performance information. (Refer [Appendix 1](#), action plan)

Our audit work responded to the risks of material misstatement we identified in the annual accounts

24. We have 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 our 2022/23 Annual Audit Plan. It also summarises the further audit procedures we 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>Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>We received assurances from constituent body auditors in relation to the financial information provided, controls in place and results of testing at constituent bodies.</p> <p>The results of our audit work, and from discussions with key staff and board members, did not identify any instances of management override of controls.</p> <p>Conclusion: We did not highlight any instances of fraud, or management override of controls.</p>
<p>Charges for services provided by NHS Lothian</p> <p>A mapping table is used by NHS Lothian to allocate the set-aside budgets across the four IJBs within Lothian. We consider the cost allocation model to be a significant</p>	<ul style="list-style-type: none"> The allocation of costs between the four integration boards is underpinned by a financial model maintained by NHS Lothian. The model is reviewed annually and supported by 	<p>Internal audit completed a report on set aside budgets during 2022/23. They reported there is no annual exercise performed to ensure that the 'mapping table' remains up-to-date and reflective of actual patient</p>

Audit risk	Assurance procedure	Results and conclusions
accounting estimate and identified a significant risk of misstatement in the financial statements in our Annual Audit Plan.	the four chief finance officers.	<p>activity. The report recommended that EIJB should request that NHS Lothian performs an annual exercise to review the allocation of set-aside costs and budgets across the four Lothian IJBs, in compliance with the requirements of the integration scheme. This will require the input and support of the other chief financial officers in Lothian IJBs.</p> <p>Conclusion: As costs have been agreed between the partners, we are content that this issue does not present a risk of material misstatement in the 2022/23 annual accounts.</p> <p>We support the annual review of the cost allocation model and will monitor progress in this area in 2023/24.</p>

Source: Audit Scotland

Other areas of audit focus

25. In addition, we identified “areas of audit focus” in our 2022/23 Annual Audit Plan where we considered there to be risks of material misstatement to the financial statements. The area of specific audit focus was in relation to reserves. At the start of 2022/23, EIJB held an earmarked reserve balance for Covid-19 funding carried forward from 2021/22, totalling £44.937 million. The Scottish Government instructed IJBs that unused Covid-19 reserve balances should be returned to them. We reviewed the accounting entries and disclosures in the annual accounts and considered that they are appropriate and in line with government guidance.

26. We did not identify any material misstatements. Our audit identified several presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual report and accounts.

27. The unaudited annual accounts were received in line with our agreed audit timetable on 29 June 2023.

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

Edinburgh IJB has appropriate and effective in-year budget monitoring arrangements in place but there is scope to provide more detail to members on its outturn at the year end.

The IJB relied on one off measures to achieve a breakeven position in 2022/23 with staff vacancies helping to offset overspends in both health and council services. Vacancies demonstrate the significant workforce pressures which exist within partner organisations.

A medium-term financial strategy has still to be completed. The forecast 2023/24 overspend has been reduced following further funding, but a recovery plan may be required.

Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate but the register of interests for members should be updated on a more regular basis.

The IJB achieved a break-even position in 2022/23 after setting a £779 million budget which required savings of £17 million

28. Edinburgh IJB approved its 2022/23 budget in March 2022. The agreed budget was based on funding from partners of £750 million and estimated costs of £779 million, leaving the IJB with a budget gap of £29 million. Plans to address this gap included a recovery programme of £6 million and expected demographic changes of £6 million, leaving a residual shortfall of £17 million. The IJB's funding partners, City of Edinburgh Council and NHS Lothian, agreed it was feasible to close this level of budget gap as the year progressed.

29. EIJB achieved a balanced outturn in both delegated health and council services, resulting in an overall breakeven position for 2022/23. The final position was achieved by NHS Lothian allocating a one-off allocation of £4 million to partially offset the overspend in set aside services, and the application of £2 million slippage from planned spending to meet a forecast overspend in council services.

30. Financial performance in the annual accounts is presented on an accruals basis in accordance with accounting standards. The financial performance reported to the board compares actual costs against budget. Edinburgh IJB reported a deficit of £58 million in the 2022/23 annual accounts (2021/22: £57 million surplus). This deficit was caused by timing differences with income received in the previous year being spent in 2022/23.

The board receives appropriate financial information on the IJB's budget position, but there is scope to provide more detail to members on its outturn at the year end

31. Budget monitoring is undertaken by the finance teams within NHS Lothian and the City of Edinburgh Council. Both partners provide information on operational budget performance from their respective financial systems and this information is co-ordinated by the Chief Finance Officer to provide reports on delegated health and social care services.

32. Finance updates were submitted to the Performance and Delivery Committee and the EIJB throughout the year. The reports provided a breakdown of the financial position for NHS and council delegated services and clearly stated the annual budget; budget, actual outturn and variance to date; and year end forecast outturn. The expenditure breakdown was supported by a detailed explanation of significant variances.

33. The 2022/23 outturn presented to EIJB in June 2023 comprised a high-level summary of budget against actual expenditure. Delivery of the 2022/23 savings and recovery programme was overseen operationally by the Savings Governance Board (SGB) with progress scrutinised by the Performance and Delivery Committee. Financial outturn reports at the year-end would benefit from further detail, such as actuals vs budget, explanations for variances, and the achievement of budgeted savings targets.

Recommendation 3

The outturn information provided to members of the EIJB should include more detailed information on the year-end position and explanations for variances. This information, which has been provided to members in prior years, should include a breakdown of budget against actual expenditure for health and council delegated services, with explanations for significant variances. Members should also be provided with information on the achievement of savings and the year end reserves position. (Refer [Appendix 1](#), action plan)

Significant workforce pressures continue to pose a risk to the capacity and quality of social care services

34. Health and Social Care Partnerships across Scotland have faced significant workforce pressures for a number of years. In our [NHS in Scotland 2022 report](#), in the context of the scale and pace of remobilisation following the pandemic, we noted that workforce issues in the NHS remains the biggest risk to this recovery. This included concerns about staff wellbeing, sustainability because of high sickness levels, recruitment challenges and the need to ensure the appropriate skills mix. From a social care perspective, our [2022 Social care briefing](#) highlighted that the social care workforce has high vacancy rates with many services facing recruitment problems. Together with the increasing demand for social care, this presents a risk to the capacity and quality of social care services.

35. Edinburgh IJB's partners, NHS Lothian and City of Edinburgh Council, face further challenges arising from an ageing workforce and the potential loss of significant skills and experience in future years, sickness absence, increasing reliance on external agencies to provide capacity and further demands on services due to the projected increase in Edinburgh's population. Workforce challenges have implications for the performance and delivery of services and sustainability of the health and social care system.

36. Financial pressures arising from externally purchased services, prescribing and expenditure in set aside services were offset during the year by high levels of vacancies across a number of services in NHS Lothian and the City of Edinburgh Council. Professions particularly impacted included nursing, allied health professionals and social care workers.

37. Edinburgh IJB recognises these risks and has plans in place to address the pressures experienced by its partner organisations. EIJB's workforce strategy, "Working Together", was approved by the Board in February 2022 and an updated workforce plan is due to be submitted to the Scottish Government in October 2023. Further action includes the establishment of a Recruitment and Retention Oversight Group to support initiatives to address recruitment challenges and engagement with Capital City Partnership (CCP) to support recruitment activity, including community focussed engagement, across Edinburgh.

The IJB returned £31 million of Covid-19 funding to the Scottish Government, leading to a decrease in EIJB's reserves

38. The joint board's reserves decreased by £58 million (71%), from £82 million at March 2022 to £24 million at April 2023, mainly as a result of the planned return of unutilised Covid-19 funding provided by the Scottish Government. Covid-related reserves of £44 million were carried forward from 2021/22. Covid-related expenditure of £13 million was incurred during the year and the unspent balance of £31 million was returned to the Scottish Government during the year, at the government's request.

Work to develop a medium-term financial strategy has been ongoing for a number of years, but is not yet complete.

39. 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's previous external auditors included a recommendation in their 2016/17 Annual Audit Report that the joint board should develop a medium-term financial plan to support the delivery of the vision and priorities within the Strategic Plan. This recommendation is in progress (Refer [Appendix 1](#), action plan).

40. The medium-term financial strategy (MTFS) is being developed to address Edinburgh IJB's financial gap on a sustainable basis. The strategy is expected to comprise longer-term transformation change programmes and projects, aimed at delivering improved care and financial benefits as part of a multi-year programme. It is expected to set out longer-term strategic change proposals, service redesign plans and operational efficiency workstreams.

41. In an update to the Board in June 2023, it was reported that good progress has been made with the development of the MTFS and initial modelling indicates that a near balanced position can be achieved over a three-year period. The MTFS is due to be presented to the board by December 2023.

The initial financial plan for 2023/24 had a financial gap of £35 million after delivery of £12 million savings

42. A budget for 2023/24 was presented to the joint board in March 2023. This plan was noted by the board, but not formally agreed. A total delegated budget of £809 million funded by partners was insufficient to meet projected total costs of £856 million, leaving an identified deficit of £47 million. A savings and recovery programme, which expected to deliver savings of £12 million, was approved at this time. It was agreed that options for reducing the remaining gap of £35 million would be presented to a future meeting.

43. Additional savings, support of £8 million from NHS Lothian for set aside and a transfer of £4 million from reserves were approved by EIJB in June 2023, reduced the gap to £14 million, however this has since deteriorated further. Edinburgh IJB recognises that delivering against the remaining gap is likely to have negative in-year and future year consequences and further measures, identified in the report to members in June 2023 were not recommended. At the request of members, the Chair of the joint board subsequently wrote to Scottish Ministers setting out the financial position and the potential implications of delivering additional savings. The response highlighted that agreeing budgets is the responsibility of partnerships.

The forecast 2023/24 overspend has been reduced following further funding, but a recovery plan may be required

44. The September 2023 meeting of the EIJB considered the financial position to 31 July 2023. The forecast budget deficit, based on the four-month period, had increased to £29 million and the Chief Finance Officer provided only a limited level of assurance of a breakeven position for 2023/24. The forecast

deficit comprised overspends of £12 million and £17 million in delegated health and council services respectively. The board agreed that a recovery plan should be presented to the next meeting of the Board if no resolution has been identified.

45. The City of Edinburgh Council agreed, at its November 2023 meeting, to provide additional funding to the IJB of £14 million to meet the forecast overspend for those services delivered by the council. In addition, IJB officers now anticipate a further allocation of funding from NHS Lothian, although no decision has been taken, which has reduced the overall forecast in-year overspend to £2million.

The IJB continues to develop its approach to managing change

46. The IJB's Innovation and Sustainability Portfolio was established in June 2022 with the purpose of delivering strategic change initiatives to achieve longer-term sustainability. The focus has recently changed to support wider strategic programmes of work which will widen the scope of the portfolio and place more emphasis on the delivery of financial benefits. Updated priorities include:

- The development and implementation of the MTFS
- The development and implementation of improvement plans in response to recent Care Inspection reports
- Interim support on preparations for an organisational restructure
- Interim support on the wider Savings and Governance Programme

47. The Innovation and Sustainability Portfolio merged into an overarching change programme during 2023/24, to include a wider portfolio of savings and improvement work that will support delivery of EIJB's strategic ambitions.

Financial systems of internal control in partner bodies operated effectively

48. EIJB 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 is incurred by partner bodies and transactions are processed in their financial systems, including ledger and payroll. Internal control over financial systems sit within the partner bodies rather than EIJB. Information from these systems is used to prepare EIJB's annual accounts.

49. As part of our audit approach, we sought assurances from the external auditors of NHS Lothian and City of Edinburgh Council. These assurances confirmed there were no significant weaknesses in the systems of internal control for either the health board or the council that could result in a risk of material misstatement to the annual accounts of EIJB.

Internal audit reported a reasonable level of assurance for the year

50. EIJB's internal audit function is provided by the City of Edinburgh Council, supported by NHS Lothian. Internal audit presented their annual report and opinion 2022/23 to the Audit and Assurance Committee in September 2023.

51. The report concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the EIJB's governance, risk management and internal control systems. This opinion reflects that there is a generally sound system of governance, risk management and control in place. While some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives, individually these do not significantly impair EIJB's system of internal control.

Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate but the register of interests for members requires updating

52. 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.

53. EIJB does not maintain its own policies relating to the prevention and detection of fraud and error but takes assurance from those in place at its partner bodies. The assurances provided by the auditors of NHS Lothian and City of Edinburgh Council confirmed there was nothing to report in relation to non-compliance with laws and regulations or other significant matters including fraud or suspected fraud. 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.

54. EIJB has a code of conduct for its members and a register of interests for members, both of which are available on the EIJB section of the Edinburgh Health and Social Care Partnership's (EHSCP) website. Our high-level review of the register of interests noted that some entries were incomplete, and other entries had not been updated for more than a year.

Recommendation 4

The register of interests for members should be updated on a regular basis. (Refer [Appendix 1](#), action plan)

Audit work has addressed the wider scope risk identified during the year

55. [Exhibit 4](#) sets out the wider scope risks relating to financial management and financial sustainability we identified in our 2022/23 audit. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 4**Risks identified from the auditor's wider responsibility under the Code of Audit Practice**

Audit risk	Assurance procedure	Results and conclusions
<p>Financial management and sustainability</p> <p>The IJB approved an unbalanced budget for 2022/23, identifying a savings requirement of £29.3m to be achieved. The most recent forecast outturn for the financial year, at December 2022, is an overspend of £2.7 million.</p> <p>The IJB continues to face significant future financial pressures with a funding gap of £79.3m estimated by 2025/26. The development of a medium-term financial strategy is in progress but not yet complete.</p> <p>Reduced costs from staff vacancies are helping to offset the financial challenges but, in common with other health and social care bodies, the joint board is facing significant workforce pressures, with a high number of unfilled vacancies in both health and social care. This has significant implications for financial and workforce planning, performance and service sustainability.</p>	<ul style="list-style-type: none"> • A regular finance update is presented to the board. This is supported by a separate report on progress with the joint board's savings and recovery programme which is reviewed by the Performance and Delivery Committee. • The IJB's workforce strategy was approved by the Board in February 2022 and a workforce plan was submitted to the Scottish Government in March 2022. • An Innovation and Sustainability Programme has been established with the purpose of delivering strategic change initiatives which aim to achieve longer-term sustainability. 	<p>The forecast outturn for 2022/23 improved as the year progressed.</p> <p>Staff vacancies contributed to the balanced outturn for the year, but workforce challenges continued to impact on performance and service sustainability.</p> <p>Work to develop the MTFs is ongoing. If agreed, the MTFs has identified programmes of work which would move EIJB towards a breakeven position by 2025/26.</p> <p>Conclusion: Financial sustainability is an ongoing risk for EIJB.</p>

Source: Audit Scotland

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

Edinburgh IJB has a new leadership in place, but strategic planning continues to face delays.

Governance arrangements are appropriate and generally operate effectively but EIJB recognises there is scope to improve the effectiveness of committees

There are opportunities to enhance openness and transparency by improving public access to EIJB committee papers.

New leadership is now in place following a period of instability

56. Following the departure of the Chief Officer in May 2023, Mike Massaro-Mallinson was appointed as Interim Chief Officer from June 2023. Pat Togher was appointed as the permanent Chief Officer in September 2023. Changes have also taken place at board level, where Katharina Kasper took over as Chair in June 2023 from Councillor Tim Pogson, who remained on the board as Vice Chair.

57. There have also been changes at senior operational levels with the Service Director – Strategy retiring in August 2023 and the Service Director - Operations acting as interim Chief Officer between June and September 2023. The EIJB is revising its operational senior management team as part of their improvement plan developed in June 2023.

The strategic plan has been delayed due to concerns over the financial outlook, and is due to be presented in March 2024

58. The Public Bodies (Joint Working) (Scotland) Act 2014 requires IJBs to prepare a strategic plan that sets out the arrangements in place to carry out the integration functions over the period of the plan. The Act also requires that the plan set out how those arrangements are intended to achieve, or contribute to achieving, national health and wellbeing outcomes.

59. The previous strategic plan, covering the years 2019-22, set out the EIJB's vision, intent, and strategic framework. Development of the Strategic Plan 2022-25 has been in progress for two years and was due to be published in March 2022. This date was deferred for one year due to system pressures and local elections. The Strategic Planning Group (SPG) is overseeing the development of the refreshed strategic plan.

60. The refreshed strategic plan is overdue. Final approval has been delayed further to allow consideration of budget proposals for 2023/24, the impact of the MTFs over the next three years, and to allow the organisation capacity to respond to Care Inspectorate inspections as set out in the improvement plan, The joint board now intends to submit a draft to the board in March 2024, with a consultation period to follow.

A revised integration scheme has been agreed and is in place

61. The Public Bodies (Joint Working) (Scotland) Act 2014 also places a legal duty on councils and health boards to review their integration schemes, which sets out the main agreement between the bodies, at least every five years to consider whether any changes are necessary or desirable. The revised Integration Scheme for Edinburgh IJB was approved by Scottish Ministers on 15 May 2023 and is effective from that date.

Governance arrangements are appropriate and operate effectively but there is scope to improve the effectiveness of committees

62. Governance arrangements are outlined in the Annual Governance Statement. We have reviewed EIJB's governance arrangements and concluded they are appropriate. These arrangements include:

- A committee structure which supports the Board in fulfilling its duties
- An annual assurance process which provides assurance on how effective the committees are operating to discharge their remits
- A risk register and risk management process which continues to evolve.

63. Following a review of the assurance statements from the four committees, the Audit and Assurance Committee has agreed a set of actions. These six actions are summarised in [Exhibit 5](#).

Exhibit 5

Actions arising from the 2022/23 assurance process

Issue	Responsible Party	Reporting date
1 Development of a supported training programme for committee members, alongside a clear process for training opportunities	Interim Chief Officer	March 2024
2 Development of succession plans so that committee changes are handled smoothly	Chair	March 2024
3 A skills audit to be undertaken	Operations Manager	December 2023
4 Training for officers to ensure consistency in quality of reporting	Interim Chief Officer	December 2023
5 Recruitment of Chief Risk Officer	Interim Chief Officer	December 2023
6 Recommend to EIJB that committee membership is increased for the Audit and Assurance, Clinical and Care Governance and Performance and Delivery.	Interim Chief Officer	October 2023

Source: EIJB Annual Accounts 2022/23

There are opportunities to enhance openness and transparency by improving public access to EIJB committee papers

64. There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant and timely information about how the body is taking decisions and using resources.

65. The EIJB and committees met on a hybrid basis in 2022/23. The EIJB section of the EHSCP website includes a link to webcast meetings on the City of Edinburgh Council's website. EIJB meeting papers are also available on the City of Edinburgh Council's website but the link to papers on the EHSCP website has not been updated since 2021. The EIJB committee papers are not available to the public.

Recommendation 5

The transparency of business would be improved by providing a direct link to EIJB committee and board papers on the EHSCP website and in doing so make committee papers available to the public. (Refer [Appendix 1](#), action plan)

EIJB has produced an annual climate change report in line with Scottish Government guidance

- 66.** The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change.
- 67.** The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 came into force in November 2015, as secondary legislation made under the Climate Change (Scotland) Act 2009. This requires bodies to prepare reports on compliance with climate change duties. This includes Integration Joint Boards established by order under section 9(2) of the Public Bodies (Joint Working) (Scotland) Act 2014.
- 68.** The IJB has no direct responsibility for the delivery of service, employs only two members of staff and has no delegated capital assets. Climate change decision making sits within NHS Lothian and the City of Edinburgh Council. Within each partner there are allocated officers who oversee climate change and sustainability across the range of their activities. Edinburgh IJB does not undertake any direct action as the activities sit within the partner bodies.
- 69.** Edinburgh IJB has considered climate change through planning of services and has used integrated impact assessments (IIAs) when revising policies. Services are delivered through its partners so EIJB can set the direction but are reliant on partners implementing actions to address climate change impacts.
- 70.** Scottish Government guidance was issued to IJBs in May 2017, setting out details of the new duty to produce an annual climate change report. The report requires to be approved by the IJB, with returns to be submitted the Sustainable Scotland Network (SSN). The most recent report, covering 2022/23, has been submitted to the SSN. The information included in this report is minimal, reflecting the nature of the organisation's structure.
- 71.** The Auditor General and Accounts Commission are developing a programme of work on climate change. This involves a blend of climate change-specific outputs that focus on key issues and challenges as well as moving towards integrating climate change considerations into all aspects of audit work.

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

Performance management arrangements are adequate. The joint board will need to demonstrate how its performance reporting will align to the revised strategic plan

Performance in relation to national measures shows an overall improvement in ranking but inspection reports highlighted significant areas of weakness and challenges remain to demonstrate sustainable improvement in some areas.

Performance management arrangements are adequate. The IJB will need to demonstrate how performance is aligned to its upcoming revised strategic plan

72. The Performance Monitoring Framework (PMF) was approved by the Performance and Delivery Committee in November 2022 and is available on the EHSCP website. The PMF is the system for collecting, reporting and scrutinising performance information for continuous improvement of the services delivered by EHSCP, the partnership which is responsible for providing the majority of integrated health and social care services.

73. The framework sets out the key principles for monitoring performance, partnership arrangements, the types of performance information, as well as reporting arrangements and roles and responsibilities. Scrutiny of performance information is delegated to the Performance and Delivery Committee (PDC).

74. The PDC agreed 22 strategic level indicators in February 2023 for reporting progress against EIJB strategic objectives and a refreshed performance report is being developed around these indicators. Given that the IJB has not yet finalised its strategic plan for 2022-2025, it should ensure that its performance framework still aligns to it once the revised strategic plan is in place. The IJB's previous external auditors included a recommendation in their 2016/17 Annual Audit Report that the joint board should work to ensure sufficient performance measures are clearly attributed to each strategic priority. This recommendation is in progress (Refer [Appendix 1](#), action plan).

75. There are nine national health and wellbeing outcomes set by the Scottish Government for integration joint boards and each IJB uses these outcomes to set their local priorities. National Indicators (NI) 1 to 9 are based on the Scottish Health and Care Experience Survey (HACE) commissioned by the Scottish Government and the next update is due in May 2024.

Performance in relation to national measures shows an overall improvement in ranking but challenges remain to demonstrate sustainable improvement in some areas

76. The Annual Performance Report 2022/23 was presented to EIJB in August 2023. The report outlines progress against the six strategic priorities as set out in the Strategic Plan 2019-22. The report also maps these strategic priorities to the Scottish Government's national health and wellbeing outcomes and associated indicators.

77. IJBs also report on the performance indicators set by the Ministerial Strategic Group for Health and Community Care (MSG). These performance indicators give a view of how IJBs are progressing against a range of whole system level measures.

78. [Exhibit 6](#) sets out benchmarked performance, including EIJB's quartile position and change in ranking compared to the previous year. There are 15 core indicators – 9 national indicators and 6 MSG for which data is available for 2022/23. 13 out of the 15 indicators' with an update in 2022/23 show an improved or steady ranking compared to the previous year and Edinburgh remains in the top half of partnerships for nine (60%) of the indicators.

Exhibit 6**Progress against NI and MSG indicators**

Core Indicator		Time Period	Quartile	Change in rank from previous year
NI-11	Premature mortality rate	2022	2	↓
NI-12	Emergency admission rate (per 100,000 population)	2022	1	↑
NI-13	Emergency bed day rate (per 100,000 population)	2022	1	↑
NI-14	Emergency readmissions to hospital within 28 days of discharge (rate per 1,000 discharges)	2022	2	↑
NI-15	Proportion of last 6 months of life spent at home or in a community setting	2022	3	↑
NI-16	Falls rate per 1,000 population aged 65+	2022	3	↑
NI-17	Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	2022/23	2	↓
NI-18	Percentage of adults with intensive care needs receiving care at home	2022	2	↑
NI-19	Number of days people spend in hospital when they are ready to be discharged (per 1,000 population)	2022/23	4	↑
MSG 1.a	Rate of A&E Attendances (lowest rate = Quartile 1)	2022	2	↑
MSG 1.b	4-hour Performance	2022	4	↑
MSG 2	Rate of Emergency Admissions (lowest rate = Quartile 1)	To Oct-22	1	↑
MSG 3a.	Unscheduled Bed Days (Acute):	To Oct-22	1	↑
MSG 3c.	Unscheduled Bed Days (MH):	To Sep-22	4	→
MSG 4	Delayed Discharge Bed Days:	To Mar-23	3	↑

Source: Public Health Scotland Notes: Quartile Trend: The Quartile shown denotes which quartile the City of Edinburgh partnership was in during the time period noted. The arrows indicate the change in the City of Edinburgh's position relative to the other partnerships, between the 12-month time period noted and the previous 12 months.

Source: EIJB Annual Performance Report 2022/23

79. More information on performance in specific areas is provided below:

- **NI 11** – While EIJB remains below the Scottish rate, the rate of premature mortality in Edinburgh has increased slightly over the past year, against a backdrop of improving performance across Scotland. Edinburgh remains in the top 50% of partnerships but moved from being ranked 11th to 14th out of the 32 areas. This represents a small number of additional deaths, but more work will be undertaken to understand why this trend is not consistent with the overall Scottish trend.
- **NI 17** – The figure of 80% for the proportion of care services graded “good” or better in Care Inspectorate inspections represents the lowest

figure for Edinburgh in five years, however it is 5% above the figure for Scotland as a whole.

- **NI 19** – This indicator relates to the number of days that people aged 75+ spend in hospital when they are ready to be discharged (per 1000). Edinburgh is one of only four partnerships that saw improved performance in 2022/23. In March 2022 EIJB ranked 2nd for this indicator; in March 2023 this had improved to 8th, with 1st being the worst performing. Improvement has been supported by the interim placement programme and work under way through the “One Edinburgh” approach to home-based care which is supporting increased efficiency and capacity gains. Ongoing work through the Home First project on implementing a Planned Date of Discharge will also support more proactive discharge planning.
- **MSG 3c** – Since the 2017/18 baseline for MSG indicators was set, EIJB are moving in the desired direction with one exception for Mental Health Bed Days, reported as Unscheduled Bed Days (MH) in the above table.

Care Inspectorate reports highlighted significant areas of weakness around workforce capacity and leadership

80. The Care Inspectorate undertook two inspections of EIJB services during 2022/23:

- Joint Inspection of Adult Support and Protection (February 2023)
- Inspection of Adult Social Work and Social Care Services (March 2023)

81. The reports highlighted significant weaknesses and areas for improvement. Specific concerns were raised around social work workforce capacity, the design, structure, implementation and oversight of key processes, approaches to early intervention and prevention and strategic leadership.

82. The joint board responded to the inspections by developing plans to prioritise key actions. These actions were cross referenced against other programmes of work and, in June 2023, the EIJB agreed a consolidated improvement plan. The improvement plan was tied in with development of the MTFs and refreshed Strategic Plan. The priorities within the consolidated plan are:

- A focus on early intervention, prevention and demand management
- Reducing waiting lists and improving access to services
- Best use of resources to meet demand and an improved structure
- Getting basic and key processes right
- Workforce – improving recruitment, retention and governance
- Better governance, including professional supervision, manager oversight and quality assurance.

83. A Strategic Oversight Group has been established to support the improvement work. This group will oversee the plans and report into governance structures and committees.

84. In our January 2022 [Social care briefing](#), we noted that current issues experienced by the social care sector, particularly regarding workforce pressures, are being felt nationally. There are huge challenges facing the sustainability of social care, and the integration of health and social care more widely. There are good examples of improved service delivery, but despite efforts made by the Scottish Government, IJBs, NHS boards, councils, and their partners in recent years, the pace of change has been slow.

85. Our report on [Adult mental health](#), published in September 2023, includes several recommendations for IJBs to work with the Scottish Government, health boards and councils to:

- urgently progress work to improve the availability, quality, and use of financial, operational and workforce data
- provide people with a choice about whether they access mental health services remotely or face-to-face, in line with the commitment in the Digital Health and Care Strategy
- urgently improve how mental health, primary care, housing, employability, and welfare support services work together to address and prevent the causes of poor mental health, by developing shared goals and targets, sharing data and jointly funding services.

Securing Best Value

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

87. We have not undertaken any specific Best Value work in 2022/23. However, we considered how members received assurance that arrangements are in place to secure Best Value. The Annual Governance Statement confirms that this responsibility is discharged by the governance arrangements put in place by the EIJB and Chief Officer. Based on our review of governance and performance management arrangements, we consider that EIJB has arrangements in place to secure Best Value.

Appendix 1. Action plan 2022/23

2022/23 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Values of funding provided by IJB partners</p> <p>The funding amounts disclosed in the IJB's NHS and local authority partners are not consistent due to differences in how services have been classified.</p>	<p>It is important that the financial statements in the integration joint board and its partners provide clarity and consistency. The joint board should work with its partners to ensure income and expenditure amounts are classified correctly and reported accurately and consistently.</p> <p>Paragraph 19.</p>	<p>Management response</p> <p>Agreed. This will be built into the plan for producing the 2023/24 accounts.</p> <p>Responsible officer</p> <p>Chief Finance Officer</p> <p>Agreed date</p> <p>June 2024</p>
<p>2. Management commentary</p> <p>While guidance allows flexibility in terms of the level of performance information included in the management commentary, the initial version of the annual accounts submitted for audit did not provide sufficient detail to allow a reader to fully assess the joint board's overall performance.</p>	<p>The management commentary should provide a clear and balanced narrative on the performance of the joint board during the year and be supported by financial and non-financial performance information.</p> <p>Paragraph 22.</p>	<p>Management response</p> <p>Agreed. During the audit process the management commentary was updated to reflect information not available at the time the unaudited accounts were produced. These timing challenges will be considered as part of the planning for the 2023/24 accounts.</p> <p>Responsible officer</p> <p>Chief Finance Officer</p> <p>Agreed date</p> <p>June 2024</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>3. Year end outturn reported to members</p> <p>The 2022/23 outturn presented to EIJB in June 2023 comprised a high level summary of budget against actual expenditure.</p> <p>The outturn report didn't include the achievement of savings targets or details of the reserves position.</p>	<p>The outturn information provided to members of the EIJB should include more detailed information on the year-end position and explanations for variances. This information, which has been provided to members in prior years, should include a breakdown of budget against actual expenditure for health and council delegated services, with explanations for significant variances.</p> <p>Members should also be provided with information on the achievement of savings and the year end reserves position.</p> <p>Paragraph 33</p>	<p>Management response</p> <p>Agreed. As noted this information is routinely provided in the year end outturn report. For financial year 2022/23, this was combined with an update on the financial plan so the report included less detail on the outturn than would be normal practice. This will be addressed for future years.</p> <p>Responsible officer</p> <p>Chief Finance Officer</p> <p>Agreed date</p> <p>June 2024</p>
<p>4. Register of interests for members</p> <p>The Register of Interests available on the EHSCP website is incomplete and some entries have not been updated for more than a year.</p>	<p>The register of interests for members should be updated on a regular basis.</p> <p>Paragraph 54</p>	<p>Management response</p> <p>Agreed</p> <p>Responsible officer</p> <p>Communications and Engagement Manager</p> <p>Agreed date</p> <p>February 2024</p>
<p>5. Access to board and committee papers</p> <p>EIJB papers are available on the City of Edinburgh Council's website but the link to papers on the EHSCP website has not been updated since 2021.</p> <p>Committee papers are not available to the public.</p>	<p>The transparency of business would be improved by providing a direct link to EIJB papers on the EHSCP website and by making committee papers available to the public.</p> <p>Paragraph 65</p>	<p>Management response</p> <p>For the IJB papers - agreed. For the committee papers this is under active consideration by the IJB.</p> <p>Responsible officer</p> <p>Communications and Engagement Manager</p> <p>Agreed date</p> <p>January 2024 (IJB papers)</p>

Follow-up of prior year recommendations made by Azets

Recommendation	2021/22 update	2022/23 update and agreed management action/ timing
<p>b/f 1. Delivery of external audit actions - action raised in 2020/21</p> <p>The Audit and Assurance Committee should receive regular updates on progress made in addressing external audit recommendation</p>	<p>Item included for consideration at the June 2022 Audit and Assurance Committee meeting as per the Annual Cycle of Business. However, the meeting was cancelled following delays in finalising the composition of the committee after the May 2022 local government elections. Management continue to reflect on which meeting this item should subsequently be brought to.</p> <p>Revised implementation date</p> <p>Spring 2023</p>	<p>Complete</p> <p>The updated annual cycle of business (ACOB) was agreed at the Audit and Assurance Committee in June 2023.</p> <p>The updated ACOB includes the presentation of external audit outstanding management actions on a six-monthly basis and an update on progress with implementing the agreed actions.</p>
<p>b/f 2. Medium-Term Financial Plan (MTFP) – action raised in 2016/17</p> <p>The IJB should develop a Medium-Term Financial Plan to support the delivery of the vision and priorities within the updated Strategic Plan for 2019-22.</p>	<p>The Board has not yet developed a medium-term financial strategy. Work is ongoing by the Chief Financial Officer to develop medium-term financial plans to support the development of a strategy Management now intend to complete this exercise by late 2022. The IJB have recognised that the process of integrating the financial plans into the formation of a medium-term financial strategy will be completed at a later date with no timescale confirmed at present. The IJB should develop a medium-term financial strategy in 2022/23 as an area of priority.</p> <p>Revised implementation date</p>	<p>In progress</p> <p>Work on the MTFS continued to progress during 2022/23 but is not yet complete. Initial modelling indicates that a near balanced position can be achieved over a three-year period. The MTFS is due to be presented to the board by December 2023.</p> <p>Paragraph 41</p> <p>Management response</p> <p>An update on the MTFS will be presented to the board in December. The final version for 2024/25 to 2026/27 will be submitted in March as a key part of budget setting cycle.</p> <p>Responsible officer</p> <p>Chief Finance Officer</p> <p>Revised date</p>

Recommendation	2021/22 update	2022/23 update and agreed management action/ timing
<p data-bbox="113 472 560 544">b/f 3. Recovery plan – action raised in 2017/18</p> <p data-bbox="113 562 560 674">The Board should ensure that action plans to deliver improvement actions are:</p> <ul data-bbox="113 692 560 920" style="list-style-type: none"> <li data-bbox="113 692 560 875">• Reported on a regular basis, using succinct format which include a clear assessment of progress against actions <li data-bbox="113 880 560 920">• Framed in SMART terms. 	<p data-bbox="560 297 1023 331">March 2023</p> <p data-bbox="560 472 1023 1391">Regular reporting on the Transformation Programme to both the Transformation Portfolio Board and Strategic Planning Group outlines progress against key milestones for each of the seven phase one projects. The programme is due to transition to the Innovation and Sustainability Programme. Whilst the reporting considered progress and significant risks to progress, it did not consider the impact completed actions have had on performance. As noted against action 4, work is still on going to develop a suite of performance measures that better reflect progress against strategic priorities as part of the development of the IJB's Performance Framework.</p> <p data-bbox="560 1406 1023 1480">Revised implementation date</p> <p data-bbox="560 1496 1023 1529">March 2023</p>	<p data-bbox="1023 297 1481 331">March 2024</p> <p data-bbox="1023 472 1481 506">Complete</p> <p data-bbox="1023 524 1481 636">The Innovation and Sustainability Portfolio was established in June 2022.</p> <p data-bbox="1023 651 1481 981">The Innovation and Sustainability Portfolio merged into an overarching change programme during 2023/24 to include a wider portfolio of savings and improvement work that will support delivery of EIJB's strategic ambitions.</p> <p data-bbox="1023 996 1481 1030">Paragraph 47</p> <p data-bbox="1023 1048 1481 1160">An update on development of the Performance Framework is covered at b/f 4 below.</p>
<p data-bbox="113 1565 560 1637">b/f 4. Performance – action raised in 2016/17</p> <p data-bbox="113 1655 560 2056">To enable the IJB to report progress against both the national outcomes and its own strategic priorities, it should ensure sufficient performance measures are clearly attributed to each strategic priority. The Board should work with partners to ensure that sufficient financial and leadership capacity is</p>	<p data-bbox="560 1565 1023 2056">A number of areas showed poor performance in 2021/22 and the IJB is continuing to work with partners to support the delivery of sustainable improvement. We noted that performance reports include a significant level of detail and would benefit from the inclusion of a performance scorecard that summarises for achievement and trends for each indicator. Management have committed</p>	<p data-bbox="1023 1565 1481 1599">In progress</p> <p data-bbox="1023 1617 1481 1800">The Performance Monitoring Framework (PMF) was approved by the Performance and Delivery Committee in November 2022.</p> <p data-bbox="1023 1816 1481 2078">Twenty-two strategic level indicators were agreed by the Committee in February 2023 for reporting progress in achievement of EIJB strategic objectives and a refreshed performance report is being</p>

Recommendation	2021/22 update	2022/23 update and agreed management action/ timing
available to deliver sustained improvement.	<p>to producing a draft of the Performance Framework by October 2022. The revised deadline is attributed to timing of the strategic planning cycle where the performance framework timescales are now aligned with development of the new Strategic Plan for 2022-2025.</p> <p>Revised implementation date</p> <p>March 2023</p>	<p>developed around these indicators. Given that the IJB has not yet finalised its strategic plan for 2022-2025, it should ensure that its performance framework still aligns to it once the revised strategic plan is in place.</p> <p>Paragraph 74</p> <p>Management response</p> <p>Agreed</p> <p>Responsible officer</p> <p>Head of Service - Strategy</p> <p>Revised date</p> <p>July 2024</p>

Edinburgh Integration Joint Board

2022/23 Annual Audit Report

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