

Audit scope

IJB Finance bulletin 2023/24

ACCOUNTS COMMISSION 

Prepared by Audit Scotland

January 2025

Background

Integration joint boards (IJBs) are responsible for the strategic planning and commissioning of a wide range of social care and community health services. The services they provide are vital to the wellbeing of our communities. They work with a wide range of partners including Scotland's councils and territorial NHS boards, overseeing around £11.1 billion of health and social care resources each year.

In July 2024, we published [Integration Joint Boards – Finance and performance 2024](#). This report expanded on financial bulletins published in [2022](#) and in [2023](#), which focused on the financial performance of IJBs. The 2024 report included an assessment of the financial performance, but also commented on the challenging context and the outcome performance of IJBs. It also included a 'spotlight' on social care commissioning and procurement.

So that information and analysis from the 2023/24 financial accounts can be published as early as possible, we will publish two products in the coming year, the financial bulletin in March 2025 and a performance bulletin in the early Autumn 2025.

In the first of these two bulletins, we will focus on the financial position of IJBs during

2023/24, and will build on previous reports, assessing the financial performance, financial sustainability and the ongoing and emerging financial challenges facing IJBs. Key areas we will comment on in this piece of work will include:

- What was the financial outturn position in 2023/24?
- How effective are financial governance arrangements of the IJBs?
- What is the financial outlook for IJBs and how effective are the financial planning arrangements?

This work will involve developing an online product that will allow the user to compare and contrast individual IJBs. An accessible presentation of the data will also be available. The online product will be accompanied by an Accounts Commission blog providing a summary of the key risks facing IJBs.

Why is this work important?

Significant current and emerging financial pressures mean it is important to report publicly on how IJBs are managing these challenges across Scotland.

Reporting on the national position across IJBs will help inform the budget-setting process and assist in the development of financial plans.

How will we carry out this work?

Our work will draw on the audited annual accounts (and unaudited accounts where audited accounts are unavailable) and the annual audit reports of IJBs.

What do we want to happen as a result?

Our work will:

- provide an independent assessment and assurance on the financial performance of IJBs and their financial sustainability
- assess how well individual IJBs are responding to the challenges they face and are planning for the future.

Timetable

We will carry out the work between November 2024 and February 2025. We aim to publish the bulletin in March 2025.

Contact

If you have any questions, or would like more information about this work, please contact Kathrine Sibbald, Senior Manager by email at ksibbald@audit-scotland.gov.uk

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