North Lanarkshire Integration Joint Board

2024/25 Annual Audit Report

Prepared for North Lanarkshire Integration Joint Board and the Controller of Audit

September 2025

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Key messages

Audit of the annual accounts

1 The annual report and accounts contain an unqualified audit opinion providing reasonable assurance that the annual accounts were free from material misstatement.

2 There were no significant findings or key audit matters to report.

Wider scope and Best Value audit

3 North Lanarkshire Integration Joint Board has effective and appropriate arrangements in place for Financial Management; Financial Sustainability; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.

4 North Lanarkshire Integration Joint Board has effective and appropriate arrangements in place for securing Best Value.

Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of North Lanarkshire Integration Joint Board (the IJB) annual accounts and the wider scope areas specified in the Code of Audit Practice (2021).

2. The Annual Audit Report is addressed to North Lanarkshire Integration Joint Board, hereafter referred to as ‘the body’ and the Controller of Audit, and will be published on Audit Scotland’s website in due course.

Appointed auditor and independence

3. John Boyd, of Audit Scotland, has been appointed as external auditor of the body for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, John Boyd as engagement lead and the audit team are independent of the body in accordance with relevant ethical requirements, including the Financial Reporting Council’s Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from the body, including no provision of non-audit services.

Acknowledgements

4. We would like to thank the body and its staff, particularly those involved in preparation of the annual accounts, for their cooperation and assistance during the audit. We look forward to working together constructively over the remainder of the five-year audit appointment.

Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An opinion on statutory other information published with the financial statements in the annual accounts, namely the Management Commentary and Annual Governance Statement.
- An opinion on the audited part of the Remuneration Report.
- Conclusions on the body's arrangements in relation to the wider scope areas: Financial Management; Financial Sustainability; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.
- Reporting on the body's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

Responsibilities and reporting

6. The Code of Audit Practice sets out the respective responsibilities of the body and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Local Government (Scotland) Act 1973. These include providing an independent opinion on the financial statements and other information reported within the annual accounts, and concluding on the body's arrangements in place for the wider scope areas and Best Value.

8. The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may not be all that exist. Communicating these does not absolve the body from its responsibilities outlined below.

9. The Annual Audit Report includes an agreed action plan at Appendix 1 setting out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

The body's responsibilities

10. The body has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of annual accounts, comprising financial statements for the body that gives a true and fair view and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

National performance audit reporting

11. The Auditor General for Scotland and the Accounts Commission regularly publish performance audit reports. These cover a range of matters, many of which may be of interest to the body and its Performance, Finance & Audit Committee. Details of national and performance audit reports published over the last year can be seen in Appendix 2.

Audit of the annual accounts

Main judgements

The annual report and accounts contain an unqualified audit opinion providing reasonable assurance that the annual accounts were free from material misstatement.

There were no significant findings or key audit matters to report.

Audit opinions on the annual accounts

12. The body's annual accounts were approved by the board on 17 September 2025 and certified by the appointed auditor on 23 September 2025. The Independent Auditor's Report is included in the body's annual accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.

Audit timetable

13. The unaudited annual accounts were received on 19 June 2025 in accordance with the agreed audit timetable.

Audit Fee

14. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £34,000 . There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

Materiality

15. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual accounts.

16. Broadly, the concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual accounts. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

17. Materiality levels for the audit of the body were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual accounts. Materiality levels were updated and these can be seen in Exhibit 1.

Exhibit 1
2024/25 Materiality levels for the body

Materiality	The body
Materiality – set at 2% of gross expenditure	£16.763 million
Performance materiality – set at 75% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£12.572 million
Reporting threshold – set at 5% of materiality.	£0.838 million

Source: Audit Scotland

Significant findings and key audit matters

18. ISA (UK) 260 requires auditors to communicate significant findings from the audit to those charged with governance, which for the body is the Performance, Finance & Audit Committee.

19. The Code of Audit Practice also requires public sector auditors to communicate key audit matters. These are the matters that, in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

20. In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

21. There are no significant findings or key audit matters to report.

Qualitative aspects of accounting practices

22. ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of the body's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

Accounting policies

23. The appropriateness of accounting policies adopted by the body was assessed as part of the audit. These were considered to be appropriate to the circumstances of the body, and there were no significant departures from the accounting policies set out in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

Accounting estimates

24. No significant accounting estimates were identified as having been employed by management in preparing the financial statements.

Disclosures in the financial statements

25. The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate, with additional levels of detail provided for disclosures around areas of greater sensitivity, such as related party transactions.

Significant matters discussed with management

26. All significant matters identified during the audit and discussed with the body's management have been reported in the Annual Audit Report.

Audit adjustments

27. There were no adjusted or unadjusted audit misstatements required to the financial statements greater than the reporting threshold of £0.838 million.

Significant risks of material misstatement identified in the Annual Audit Plan

28. Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in Exhibit 2.

Exhibit 2
Significant risk of material misstatement in the financial statements

Risk of material misstatement	Planned audit response	Outcome of audit work
Fraud caused by management override of controls Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.	The audit team will: • Agree balances and transactions to North Lanarkshire Council and NHS Lanarkshire financial reports/ledger/correspondence. • Assurances will be obtained from the auditors of North Lanarkshire Council and NHS Lanarkshire over the completeness, accuracy and allocation of income and expenditure. • Review of significant adjustments at year end where we consider there to be greatest risk of material misstatement through management override of controls. • Review of financial monitoring reports during the year. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.	From carrying out the planned audit procedures, we have not identified any indication of material misstatement in the financial statements through fraud or error caused by management override of controls.

Source: Audit Scotland

Prior year recommendations

29. The body has made good progress in implementing the agreed prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with the body and are outlined in Appendix 1.

Wider scope and Best Value audit

Conclusion

The body has effective and appropriate arrangements in place for Financial Management; Financial Sustainability, Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.

The body has effective and appropriate arrangements in place for securing Best Value.

Audit approach to wider scope and Best Value

Wider scope

30. As reported in the Annual Audit Plan, the wider scope audit areas are:

- Financial Management.
- Financial Sustainability.
- Vision, Leadership and Governance.
- Use of Resources to Improve Outcomes.

31. Audit work is performed on these four areas and a conclusion on the effectiveness and appropriateness of arrangements the body has in place for each of these is reported in this chapter.

Best Value

32. The duty on auditors to consider the arrangements in place to secure Best Value applies to the body as it falls within section 106 of the Local Government (Scotland) Act 1973.

33. Consideration of the arrangements the body has in place to secure Best Value has been carried out alongside the wider scope audit.

Significant wider scope and Best Value risks

34. Audit work has been performed in response to the significant wider scope and Best Value risks identified in the Annual Audit Plan. The outcome of audit work performed is summarised in Exhibit 3.

Exhibit 3
Significant wider scope and Best Value risks

Significant risk	Planned audit response	Outcome of audit work
Financial sustainability In recent years North Lanarkshire IJB has achieved short term financial balance. However, it continues to be faced with significant financial challenges and difficult decisions to ensure resources are allocated to areas of strategic priority and user need. Further work is required to ensure sustainable financial balance is maintained.	The audit team will: • Review financial plans developed and assess the appropriateness of the financial plans and any assumptions made. • Assess if financial plans developed are aligned to North Lanarkshire IJB's strategic priorities. • Review financial monitoring reports to assess the financial position, including progress of partner bodies in achieving planned savings. • Review controls in place and updates to financial plans to assess financial sustainability.	Audit work performed found: • The body has developed medium and longer-term financial plans which are appropriate to its circumstances. • The assumptions made in the financial plans are reasonable, however, due to uncertainty over funding beyond the 3 year medium term, no assumptions were made regarding likely income, nor any financial strategy recognised to address the cost/demand pressures eg recurring savings plans. • The financial plans developed are aligned to the body's Strategic Commissioning Plan and priorities. **Conclusion:** The body has made appropriate arrangements to develop and implement medium and longer-term financial plans which are linked to its Strategic Commissioning Plan and priorities, however, these require to be developed further to incorporate assumptions around funding and savings.

Source: Audit Scotland

Conclusions on wider scope audit

Financial Management

35. The audit work performed on the arrangements the body has in place for securing sound financial management found that these were effective and appropriate. This judgement is evidenced by the body:

- having clear and up-to-date policies and procedures, for example, financial regulations and scheme of delegation, in place that ensure effective financial management.
- having suitably qualified and experienced staff leading the finance function, with sufficient skills, capacity, and capability to effectively fulfil its role.
- having effective arrangements in place for the scrutiny of arrangements that support sound financial management, and effective scrutiny and challenge provided by the Performance, Finance & Audit Committee.

36. The IJB approved its 2024/25 budget in March 2024. The initial budget for 2024/25 was £757.520 million, being £549.026 million of funding from NHS Lanarkshire including set aside and hosted services and £208.494 million from North Lanarkshire Council. The long term financial plan had estimated recurring funding pressures of around £23 million for 2024/25 and a two year savings target was introduced to address these pressures by reducing costs through a mixture of efficiencies, redesign and management actions.

37. The IJB does not directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance Officer. All funding and expenditure for the IJB is provided or incurred by partner bodies and process in their accounting records.

38. The IJB reported a surplus on the provision of services of £0.030 million. This reflected an underspend against 2024/25 budgeted expenditure of £10.716 million set against expenditure of £10.686 million on specific projects or other areas of expenditure agreed to be funded from earmarked or ring fenced reserves.

39. The IJB's reserves increased by £0.030 million as a result of the surplus for the year, increasing overall reserves to £75.554 million (2024: £75.524 million). The net movement reflected the application of £9.277 million of ring fenced reserves in year, an increase of £4.792 million to earmarked reserves and an increase of £4.515 million to contingency reserve, increasing the IJB's resources for responding to unforeseen costs from £26.074 million to £30.589 million. Movements in reserves were in line with the IJB's reserves policy and financial strategy.

40. Detailed budget monitoring reports were submitted to the IJB throughout the year. The outturn to date and projected year end outturn position were clearly stated in these reports , including regular updates highlighting any significant movements during the year.

41. North Lanarkshire IJB does not have its own financial systems but instead relies on information compiled from partner bodies' financial systems, therefore processing of underlying financial transactions is subject to partner bodies' internal controls.

42. As part of our audit approach, we sought assurances from the external auditor of NHS Lanarkshire and North Lanarkshire Council. Neither the health board nor council auditor reported any significant weaknesses that could result in a risk of misstatement in the annual accounts of the IJB.

43. Internal audit provides the Joint Board with independent assurance on risk management, internal control and corporate governance processes. North Lanarkshire IJB's internal audit function is carried out on a joint basis by the Chief Auditors of NHS Lanarkshire and North Lanarkshire Council, who have now completed their 2024/25 audit work.

44. Based on the audit work undertaken directly on behalf of the IJB, and being informed by internal audit work undertaken independently by each respective internal audit function for North Lanarkshire Council and NHS Lanarkshire, the NHS Lanarkshire Chief Internal Auditor and the North Lanarkshire Council Chief Officer (Audit and Risk) are able to conclude that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the North Lanarkshire IJB's framework of governance, risk management and internal control.

45. In the public sector there are specific fraud risks, including those relating to payments 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.

46. The IJB has adequate arrangements in place to prevent and detect fraud or other irregularities.

47. 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.

Financial Sustainability

48. The audit work performed on the arrangements the body has in place for securing financial sustainability found that these were effective and appropriate. This judgement is evidenced by the body:

- making appropriate arrangements to develop medium and longer-term financial plans and linking these to its Strategic Commissioning Plan and priorities.
- having effective arrangements in place for identifying risks to financial sustainability over the medium and longer-term, and understanding medium and longer-term demand pressures that could impact on available resources.
- having savings plans in place to manage forecast budget deficits, and a reserves strategy in place to manage the use of reserves if the required level of savings cannot be met.

49. An update to the Medium Term Financial Plan (incorporating the Long Term Financial Outlook) was approved by the Board 15 March 2025, and estimated a funding gap of £51.854 million over the 3 year planning period 2025/26 to 2027/28, of which £14.729 million related to 2025/26.

50. The long term financial outlook for years 7 -10 identified cost pressures in 2028/29 of £40.020 million rising to £58.075 million in 2034/35. Due to uncertainty over funding beyond the 3 year medium term, no assumptions were made regarding likely income, nor any financial strategy recognised to address the cost/demand pressures eg recurring savings plans.

51. A Reserves Strategy 2025-26, realigning the IJB's reserves as at 31 March 2025, was approved by the Performance, Finance and Audit Committee in May 2025. This was designed to strengthen long-term financial sustainability by considering all current reserves, and whether they are still required and sufficient to meet on going pressures. The revised structure is considered by the IJB to be more appropriate for enabling the organisation to meet its agreed strategic objectives and Scottish Government policy requirements.

52. Based on the above, the following recommendation has been made, with further details outlined in Appendix 1.

Recommendation 1

Financial Sustainability

The IJB should continue to:

- develop and refine its arrangements for securing financial sustainability, including its medium and long term financial plan and savings plans
- work effectively in partnership with the local council and the health board on service transformation
- apply its reserves strategy to effectively manage the use of reserves to supplement savings and efficiencies when required.

Vision, Leadership and Governance

53. The audit work performed on the arrangements the body has in place around its Vision, Leadership and Governance found that these were effective and appropriate.

54. Well established governance arrangements are in place, as reflected in the Annual Governance Statement included in the accounts, with the Board supported through the Performance, Finance and Audit Committee.

55. From review of committee and Board papers and through attendance at committee meetings throughout the year we have found that these are conducted in a professional manner with a good degree of scrutiny and challenge by members.

56. The IJB's Strategic Plan defines its vision and the Strategic Commissioning Plan (SCP) clearly outlines its priorities and strategy for delivering the Strategic Plan.

57. The long term vision for North Lanarkshire HSCP was set out in the original Strategic Plan 2016/2026. The current SCP 2023/26 complements this, setting out the IJB's commitment to achieving long term ambitions. The SCP recognises the importance of partnership working to support the transformational change necessary for the improvement of health and wellbeing in the area.

58. The Strategic Commissioning Plan is underpinned by the IJB's Medium and Longer Term Financial Plans, by having clear financial and performance reporting in place and from effective scrutiny and challenge of performance provided by the Performance, Finance & Audit Committee.

Use of Resources to Improve Outcomes

59. The audit work performed on the arrangements the body has in place around its Use of Resources to Improve Outcomes found that these were effective and appropriate. This judgement is evidenced by the body:

- being able to demonstrate a clear link between the use of resources and delivery of its priorities.
- having arrangements in place to benchmark its performance to identify areas of improvement.
- being able to demonstrate improvements in performance against benchmarks and relative to other comparable organisations.

60. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB 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.

61. The IJB's Annual Performance Report 2023/24 was published in September 2024, and acknowledged the ongoing collaborative work undertaken with service users, carers, families, and communities to improve on performance, and recognised the significant challenges facing the IJB.

62. Performance reports cover the six ministerial steering group performance measures. As noted in our 2023/24 Annual Audit Report, performance in 2023/24 against these measures was mixed. Areas of performance improvement included emergency admission and readmission (within 28 days of discharge) rates. However, the report highlighted areas where performance had declined including delayed discharge rates and the proportion of care services graded "good" or "better" in Care Inspectorate reviews.

63. The IJB has continued to monitor key performance targets of the HSCP throughout 2024/25, with the 24/25 Annual Performance Report scheduled to be taken to the 17 September 2025 Board meeting.

64. The IJB continues to work with NHS Lanarkshire and North Lanarkshire Council to ensure resources are focused on addressing areas of underperformance in the context of local and national financial and non-financial challenges.

Conclusions on Best Value

65. Integration Joint Boards 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. The audit work performed on the arrangements the body has in place for securing Best Value found these were effective and appropriate.

66. The IJB's Strategic Commissioning Plan 2023-26 (SCP) sets out the organisation's five key priorities:

- Do the right thing first time
- Increased focus on prevention, early intervention and tackling inequalities
- Improve mental health and well being
- Develop and support a workforce for the future and
- Support people through a whole family approach.

67. The IJB's programme of Works links to the SCP priorities, and has been compiled following consultation and engagement with stakeholders including NLC and NHSL to ensure alignment with partner organisations' strategic plans.

68. Progress made by the health and social care partnership on the key strategic commissioning intentions and the key performance indicators are reported regularly to the IJB.

69. The arrangements the body has in place around the four wider scope audit areas, which are effective and appropriate, contribute to it being able to secure Best Value.

Appendix 1

Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
1. **Financial Sustainability** In recent years North Lanarkshire IJB has been successful in achieving short term financial balance. However, it still faces significant financial challenges and difficult decisions in ensuring resources are allocated to areas of strategic priority and user demand. Current Medium Term Financial Plan is estimating a funding gap of £51.8m over the three years to 2027/28, and the Long Term Financial Outlook identifies cost pressures in 2028/29 of £40m rising to £58m in 2034/35. Risk – the IJB does not have sufficient reserves to fund its projected future net expenditure.	The IJB should continue to: • develop and refine the arrangements it has in place for securing financial sustainability, including its medium and long term financial plans and savings plans • work effectively in partnership with the local council and the health board on service transformation • apply its reserves strategy to effectively manage the use of reserves to supplement savings and efficiencies when required.	A financial outlook for the 3 year period has been prepared and is being presented to Board Members on 17th September 2025. This outlines the forecast budget gaps for the next 3 years and will lead into Board Development sessions where savings will be discussed for approval at a later Board. The outlook clearly identifies the current reserves position and the impact non achievement on savings will have on reserves. Discussions have taken place with both NLC & NHSL on the forecast position and an Elected Members briefing session within NLC was undertaken in June this year with another scheduled in the Autumn to ensure all relevant parties are aware of the forecast. The medium term and long term outlooks will continue to be reviewed throughout the year with budget setting for 2026/27 set for March 2026. **Chief Finance Officer/Chief Officer** **Ongoing**

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
b/f 1. **Presentation of financial and non-financial information in the annual accounts [2023/24 AAR]** In the unaudited accounts, the Management Commentary and financial statements contained information on the operational activity of the health and social care partnership rather than that of the strategic commissioning activity of the IJB. Risk – There is a risk that the Management Commentary and notes to the accounts do not reflect the functions and activities of the IJB as a strategic commissioning body.	While the 2023/24 annual report and accounts have been updated to reflect ensure focus of the activities of the IJB and ensure they are free from material misstatements, during the production of future accounts, the IJB should review the presentation of both financial and non-financial information to ensure this reflects the organisation's role as a strategic commissioning body. Recommendation will be taken forward and reflected in 2024/25 annual accounts. Chief Finance Officer June 2025	The 2024/25 Annual Accounts were altered to take account of this recommendation. A review of other IJBs reports was undertaken and NL now follows a similar pattern to these. This recommendation has therefore been **implemented.**

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
b/f 2 **Financial performance reports [2022/23 AAR]** The IJB performance monitoring reports provide detailed operational financial performance information over IJB activity at North Lanarkshire Council and NHS Lanarkshire. However, there is an opportunity to enhance the current financial reporting to provide an overview of the overarching IJB performance. Risk – There is a risk that budget monitoring reports focus on operational financial challenges and lose focus on wider overarching financial performance of the IJB.	As a Strategic commissioning body the IJB should ensure that its financial performance reports retain a holistic view of the IJBs financial performance as a whole and continue to align to the reserves strategy and financial strategy. Agreed action: The IJB have revised financial monitoring reports to provide an overview of the delivery of services and overall funding aligned to the Strategic Commissioning Plan and Medium Term Financial Plan. However, as reflected in the unaudited accounts (see recommendation b/f 1) the reports provide detail around the financial and operational performances of each of the partner bodies in the delivery of the underlying services. There is an opportunity to further develop the reporting and scrutiny to reflect the overarching strategic role of the IJB as a commissioning body rather than the operational focus of the partners in delivery of health and social care partnership activity. Chief Finance Officer March 2025	From period end June 2025 the format and content of Financial Monitoring Reporting has been modified to make clearer the strategic aspects of the IJB's financial performance. As this is a quarterly report there will be constant review of the contents however the b/f recommendation is **complete.** **Chief Finance Officer**

Appendix 2

Supporting national and performance audit reports

Report name	Date published
Local government budgets 2024/25	15 May 2024
Integration Joint Boards: Finance and performance 2024	25 July 2024
Transformation in councils	1 October 2024
Alcohol and drug services	31 October 2024
Fiscal sustainability and reform in Scotland	21 November 2024
Public service reform in Scotland: how do we turn rhetoric into reality?	26 November 2024
NHS in Scotland 2024: Finance and performance	3 December 2024
Auditing climate change	7 January 2025
Local government in Scotland: Financial bulletin 2023/24	28 January 2025
Transparency, transformation and the sustainability of council services	28 January 2025
Sustainable transport	30 January 2025
Integration Joint Boards: Finance bulletin 2023/24	6 March 2025
Integration Joint Boards finances continue to be precarious	6 March 2025
General practise: Progress since the 2018 General Medical Services contract	27 March 2025

North Lanarkshire Integration Joint Board

2024/25 Annual Audit Report

Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 **Email: info@audit.scot**
www.audit.scot

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