

# Dundee City Integration Joint Board

2024/25 Annual Audit Report



Prepared for Dundee City Integration Joint Board and the Controller of Audit  
November 2025

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# Key messages

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## Audit of the annual accounts

- 1 All audit opinions stated 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 The financial recovery plan has delivered savings, and additional funding was received from partners in 2024/25, but the deficit for the year was £6.078 million.
- 4 Dundee City IJB's earmarked reserves have reduced to £10.713 million and non-earmarked reserves to £1.022 million at 31 March 2025, almost exhausting the non-earmarked balance available for contingencies.
- 5 The 2025/26 budget has been balanced with management efficiencies, savings and reserves being used to close the £17.548 million funding gap. The projected funding gap for 2026/27 to 2029/30 totals £52.5 million.
- 6 Dundee City IJB's financial management and reporting arrangements are effective, but the IJB recognises that addressing the significant financial pressures will require further funding, strengthened collaborative working, strategic planning, robust financial management, and effective workforce planning.
- 7 Governance arrangements remain appropriate and support effective scrutiny challenge and decision making.
- 8 Dundee City IJB continues to report a mixed picture against the national Health and Social Care integration indicators. Four of the indicators have improved from 2023/24, with care at home and days spent in hospital when ready to be discharged showing marked improvements against previous years and the Scottish average. This reflects the work that has been put into improving Discharge without Delay.

- 9 Appropriate arrangements remain in place for securing Best Value.

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# Introduction

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## 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 Dundee City Integration Joint Board annual accounts and the wider scope areas specified in the [Code of Audit Practice \(2021\)](#).
2. The Annual Audit Report is addressed to Dundee City Integration Joint Board, hereafter referred to as 'Dundee City IJB' and the Controller of Audit, and will be published on [Audit Scotland's website](#) in due course.

## Appointed auditor and independence

3. Rachel Browne, of Audit Scotland, has been appointed as external auditor of Dundee City IJB for the period from 2023/24 until 2026/27. As reported in the Annual Audit Plan, Rachel Browne as engagement lead and the audit team are independent of Dundee City IJB 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 Dundee City IJB, including no provision of non-audit services.

## Acknowledgements

4. We would like to thank Dundee City IJB 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 audit appointment.

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# Audit scope and responsibilities

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## 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 Dundee City IJB'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 Dundee City IJB'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 Dundee City IJB 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 Dundee City IJB'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 Dundee City IJB 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.

### **Dundee City IJB's responsibilities**

**10.** Dundee City IJB 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 Dundee City IJB 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 Dundee City IJB. 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

All audit opinions stated that the annual accounts were free from material misstatement.

There were no significant findings or key audit matters to report. All audit adjustments required to correct the financial statements were processed by Dundee City IJB.

## Audit opinions on the annual accounts

**12.** Dundee City IJB's annual accounts were approved by the Performance and Audit Committee on 26 November 2025 and certified by the appointed auditor on the same date. The Independent Auditor's Report is included in Dundee City IJB'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 and all working papers were received on 30 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 Dundee City IJB 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.

## Exhibit 1

### 2024/25 Materiality levels for Dundee City IJB

Materiality	Amount
<b>Materiality</b> – set at 2% of Net Expenditure	£7.2 million
<b>Performance materiality</b> – 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.	£5.5 million
<b>Reporting threshold</b> – set at 5% of materiality.	£0.363 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 as governance, which for Dundee City IJB is Performance and 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 Dundee City IJB's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

### Accounting policies

**23.** The appropriateness of accounting policies adopted by Dundee City IJB was assessed as part of the audit. These were considered to be appropriate to the circumstances of Dundee City IJB, 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.** Accounting estimates are used in Dundee City IJB's financial statements. Audit work considered the process that management of Dundee City IJB has in place around making accounting estimates, including the assumptions and data used in making the estimates. Audit work concluded:

- There were no issues with the selection or application of methods, assumptions, and data used to make the accounting estimates, and these were considered to be reasonable.
- There was no evidence of management bias in making the accounting estimates.

### 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.

## Audit adjustments

**26.** There were no adjustments to the financial statements as a result of the audit work completed.

## Significant risks of material misstatement identified in the Annual Audit Plan

**27.** 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 risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response	Outcome of audit work
<p><b>Fraud caused by management override of controls</b></p> <p>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>The audit team will:</p> <ul style="list-style-type: none"> <li>• Agree balances and income to Dundee City Council and NHS Tayside financial reports/ledger/correspondence.</li> <li>• Obtain auditor assurances from the external auditors of Dundee City Council and NHS Tayside which ensure completeness, accuracy and allocation of income and expenditure.</li> <li>• Review financial monitoring reports throughout the year.</li> <li>• Review the year end consolidation of expenditure reports from Dundee City Council and NHS Tayside examining any significant consolidation adjustments.</li> </ul>	<p>Audit work performed found:</p> <ul style="list-style-type: none"> <li>• We agreed balances, income and expenditure to supporting information from the partners and reviewed the year-end consolidation reports. We did not identify any significant issues.</li> </ul> <p>We obtained assurances from the external auditors of Dundee City Council and NHS Tayside. These did not identify any areas of concern.</p> <ul style="list-style-type: none"> <li>• We reviewed adjustments at year end and financial monitoring reports and did not identify any significant issues.</li> </ul> <p><b>Conclusion:</b> no evidence of fraud caused by management override of controls.</p>

Source: Audit Scotland

## Prior year recommendations

**28.** Dundee City IJB has made good progress in implementing the agreed prior year audit recommendation as outlined in [Appendix 1](#). However, as noted in our reporting on financial sustainability below, significant financial pressures and overspends continue and more work is required to redesign and deliver sustainable services.

# Wider scope and Best Value audit

## Audit approach to wider scope and Best Value

### Wider scope

**29.** 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.

**30.** Audit work is performed on these four areas and a conclusion on the effectiveness and appropriateness of arrangements that Dundee City IJB has in place for each of these is reported in this chapter.

### Best Value

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

**32.** Consideration of the arrangements Dundee City IJB has in place to secure Best Value has been carried out alongside the wider scope audit.

## Significant wider scope and Best Value risks

**33.** 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

**34.** Exhibit [3](#).

### Exhibit 3

#### Significant wider scope and Best Value risks

Significant risk	Planned audit response	Outcome of audit work
<b>Financial sustainability</b> Dundee City IJB is predicting that it will use all of its	The audit team will:	Audit work performed found:

Significant risk	Planned audit response	Outcome of audit work
<p>uncommitted general fund reserves in 2024/25. This will leave the IJB with no contingency to address unexpected events or emergencies.</p> <p>This will impact on the setting of the 2025/26 budget and the level of services that the IJB can provide going forward.</p> <p>The IJB will need to work closely with partners and service users to accelerate service redesign to provide the levels of savings required.</p>	<ul style="list-style-type: none"> <li>• Review progress on the financial recovery plan enacted in 2024/25.</li> <li>• Review budget papers for 2025/26 including progress on developing a transformation programme of service redesign and collaborative change.</li> <li>• Discuss with management the progress made in obtaining additional funding from partners.</li> </ul>	<ul style="list-style-type: none"> <li>• Progress on the 2024/25 financial recovery plan concentrated on understanding the pressures driving the spend in 2024/25. This reduced the projected overspend from £9 million to £7.216 million.</li> <li>• The 2025/26 budget required management efficiencies, non-recurring initiatives and recurring savings totalling £17.548 million to be delivered to address the funding gap. The latest projections indicate around 70% of the required savings will be achieved.</li> <li>• Additional funding of £2.959 million was received from NHS Tayside to support the 2025/26 position; this was on a non-recurring basis.</li> </ul> <p><b>Conclusion:</b></p> <p>Dundee City IJB has made progress in improving its financial position, but the financial sustainability risk remains. Service redesign through the Transformation Programme needs to accelerate.</p>

## Conclusions on wider scope audit

### Financial Sustainability and Management

#### Conclusion

The financial recovery plan has delivered savings, and additional funding was received from partners in 2024/25, but the deficit on provision of services for the year was £6.078 million.

Dundee City IJB's earmarked reserves have reduced to £10.713 million and non-earmarked reserves to £1.022 million at 31 March 2025. This limits the financial flexibility available for contingencies through the non-earmarked balance.

The 2025/26 budget has been balanced through planned savings and use of reserves to address the £17.548 million funding gap. The projected budget gap for 2026/27 to 2029/30 totals £52.5 million.

Dundee City IJB's financial management and reporting arrangements are effective, but the IJB recognises that addressing the significant financial pressures will require further funding, strengthened collaborative working, strategic planning, robust financial management, a reserves policy and effective workforce planning.

### **Dundee City IJB made significant progress in delivering savings in 2024/25, but one-off funding and reserves were used to balance the budget.**

**35.** Dundee City IJB approved its 2024/25 budget in March 2024. The approved budget noted a funding gap in 2024/25 of £10.686 million. The IJB proposed to fund this gap with £6.686 million of savings and £4.0 million of reserves.

**36.** Dundee City IJB achieved the planned £6.686 million of savings and used the planned £4.0 million of reserves. Additional one-off funding of £2.959 million was received from NHS Tayside. However increased costs resulted in a further £3.216 million of non-earmarked IJB reserves being used. The IJB annual accounts reported a £6.078 million deficit on the provision of services. This deficit has reduced the level of available reserves as at 31 March 2025 to £11.735 million (2023/24 £17.813 million).

**37.** Dundee City IJB's use of reserves to cover recent deficits on provision of services has reduced earmarked reserves to £10.713 million at 31 March 2025, with only £1.022 million in non-earmarked reserves. This is the lowest total reserve held by Dundee City IJB in the past five years, limiting its capacity to respond to future financial pressures.

**A revised 5-year financial outlook was provided to the Board in August 2025, which highlights ongoing significant pressures facing Dundee City IJB**

**38.** The 5-year financial outlook 2025/26 to 2029/30 indicates that the IJB is facing a combined shortfall of £52.504 million over the 5-year period.

**39.** The 2025/26 budget was approved at the Dundee City IJB meeting in March 2025. The IJB agreed a balanced budget by including £8.160 million of non-recurring savings, £7.338 million recurring savings and £2.050 million use of reserves to address the £17.548 million funding shortfall .

**40.** The October 2025 Integration Joint Board meeting papers reported that Dundee City IJB is forecasting an overspend of £5.966 million after the use of £2.429 million of unearmarked reserves. The financial recovery plan has been enacted and the first report on this was taken to the October 2025 board meeting.

**41.** The actions proposed to reduce the overspend include:

- Further review of staffing vacancies, particularly filling essential posts on a permanent basis to reduce the need to use agency staff
- Continuing to work across the three Tayside IJBs and with partner bodies to identify areas for savings
- Increasing digital support for staff to ensure that the IJB is accessing IT to support staff
- Releasing £0.5 million of committed reserves to uncommitted reserves, although the proposed reduction in the Alcohol and Drug Partnership reserves has been deferred to the December 2025 board meeting.

### **Recommendation 1**

The IJB needs to continue to work with partners and service users to identify areas for further service redesign.

**Financial management and reporting arrangements are effective and allow members and officers to scrutinise Dundee City IJB's financial position effectively**

**42.** Members of the Dundee City IJB receive and monitor financial information on a regular basis. Finance updates are submitted to each Board meeting with the latest financial information. These clearly state the recurring budget and the projected outturn for Dundee City IJB. The accompanying report details the underlying reasons for variances from budget along with actions being taken to contain any overspends. The

reports are of sufficient detail to allow members to scrutinise the latest financial position of Dundee City IJB.

**43.** Through attending committee meetings, we observed that senior management and members receive regular and accurate information on Dundee City IJB's financial position. We have concluded that Dundee City IJB has appropriate financial management and reporting arrangements in place

### **Dundee City IJB has appropriate financial control arrangements in place**

**44.** Dundee City IJB does not have any assets, nor does it directly incur expenditure of employ staff, other than the Chief Officer and Chief Finance Officer. All funding and expenditure is incurred by partner bodies and processed in their accounting systems. Dundee City IJB does not have its own financial systems and instead relies on the financial systems of its partner bodies, NHS Tayside and Dundee City Council.

**45.** As part of our audit approach, we obtained assurances from the external auditors of NHS Tayside and Dundee City Council. The assurances confirmed that there were no significant weaknesses in the systems of internal control for either body which would impact Dundee City IJB.

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

**46.** 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 fraud, error and irregularities, bribery and corruption.

**47.** Dundee City IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. Dundee City IJB has a code of conduct for members which is publicly available on Dundee City IJB's website.

**48.** As part of our audit approach, we obtained assurances from the external auditors of NHS Tayside and Dundee City Council. The assurances confirmed that there are no significant weaknesses in the arrangements for the prevention and detection of fraud at either body.



## Vision, Leadership and Governance

### Conclusion

Governance arrangements remain appropriate and support effective scrutiny challenge and decision making.

### **Governance arrangements remain appropriate and support effective scrutiny challenge and decision making.**

**49.** The Board met seven times in 2024/25, and the Performance and Audit Committee met four times in the same period. The meetings continue to be held virtually, with agenda papers and video recordings publicly available on the Dundee Health and Social Care Partnership website. Our observations at committee meetings have found that these are conducted in a professional manner and there is a good level of scrutiny and challenge by members.

**50.** We consider that governance arrangements remain appropriate and support effective scrutiny, challenge and decision making.

### **Dundee City IJB's Strategic Commissioning Framework 2023-2033 continues to provide a clear strategic vision**

**51.** Dundee City IJB's Strategic Commissioning Framework covers the period from 2023 – 2033. Within the framework there are six priorities with actions in the plan divided into short term (2023-2026), medium term (2026-2029) and long term (2029-2033) actions.

**52.** The Framework is supported by a delivery plan with the 2023-26 delivery plan being approved in October 2024 and covering the 18 months to March 2026. It is proposed that the delivery plan will be updated on an annual basis from 2026. The delivery plan is supported by the workforce plan and financial plans to support the delivery of the IJB's priorities.

### **Recruitment of a permanent Chief Officer provides increased stability in leadership**

**53.** The IJB has operated for an extended period with the Chief Officer and Chief Finance Officer both in acting/ interim roles pending permanent recruitment. The Chief Officer was appointed on a permanent basis in June 2025 which provides stability in the IJB's leadership. We encourage the IJB to work with partner bodies to recruit a permanent Chief Finance Officer as soon as possible.

## Use of Resources to Improve Outcomes

### Conclusion

Dundee City IJB continues to report a mixed picture against the national Health and Well Being indicators. Four of the indicators have improved from 2023/24, with Care at home and Days spent in Hospital when ready to be discharged showing marked improvements against previous years and the Scottish average. This reflects the work that has been put into improving Discharge without Delay.

Appropriate arrangements remain in place for securing Best Value.

### **Dundee City IJB continues to perform well against its performance comparators and the Scottish average performance in the national indicators.**

**54.** Dundee City IJB's key strategic performance indicators are reported to the Performance and Audit Committee every quarter. The 2024/25 Annual Performance Report was presented to the August 2025 meeting of the Board. These reports set out Dundee City IJB's progress in meeting the nine national health and wellbeing outcomes. 18 indicators are monitored by the IJB: 9 on an annual basis and 9 on a two-yearly basis as this national information is only available every two years.

**55.** National Indicators 1-9 are reported every two years. In the 2023/24 annual performance report, performance against these indicators was positive when compared to the Scottish average performance.

**56.** For national indicators 11-19 in 2024/25, performance varied with four of the indicators improving year on year and outperforming the Scottish data. For indicator 14 'Readmission to acute hospital within 28 days of discharge rate' the local position has improved but it remains above the Scottish average.

**57.** Dundee City IJB continues to perform better than the Scottish average for indicator 18 'percentage of adults with intensive care needs receiving care at home' and indicator 19 'number of days people spend in hospital when ready to be discharged per 1,000 population. This reflects the work that continues to be completed by the IJB on supporting the population with care at home packages. The IJB has improved its performance on Discharge without Delay from being consistently red in the weekly RAG reports to being one of the top four performing IJBs in Scotland.

**58.** Three of the indicators indicate that performance has worsened from 2023/24, with Emergency admissions and Falls continuing to be below Scottish averages, for the remaining indicator, care at home or community setting in the last six months of life the local performance has decreased

marginally but it remains above the Scottish average. For the remaining two indicators no data is available for 2024/25.

## Conclusions on Best Value

**59.** The Local Government (Scotland) Act 2003 places a duty on Local Government bodies to secure Best Value. As Integration Joint Boards are local government bodies under section 106 of the Local Government (Scotland) Act 1973, IJBs have the same statutory duty 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.

**60.** Dundee City IJB completes an annual assessment to confirm that Best Value is being achieved through the IJB's governance arrangements and activities. The latest Best Value assessment report review was reported to the Performance and Audit Committee in September 2025 to provide assurance to IJB members that Best Value is being achieved.

**61.** Our review of the latest Best Value self-assessment, and of the IJB's performance monitoring and reporting, concluded that appropriate arrangements remain in place to secure Best Value.

# Appendix 1

## Action plan 2024/25

### 2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p><b>1. Service redesign to improve financial sustainability</b></p> <p>The IJB is forecasting an operational overspend of £6 million for 2024/25 and will need to use reserves to bridge the funding gap. It is also projecting a cumulative funding gap of £52 million over the five years to 2029/30.</p> <p><b>Risk:</b> The IJB is unable to deliver financially sustainable services.</p>	<p>The IJB must use its strategic commissioning role to work with partners and engage with service users to accelerate service redesign through the Transformation Programme.</p>	<p><b>Accepted</b></p> <p>As part of the 2026/27 budget process the IJB will engage with stakeholders and service users through a public consultation process regarding the transformation of health and social care services. Opportunities for further collaboration with partner bodies and the other Tayside IJBs continue to be explored to transform services.</p> <p><b>Responsible officer:</b> Chief Finance Officer</p> <p><b>Agreed date:</b> March 2026.</p>

### Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p><b>1. Service Redesign</b></p> <p>The IJB is forecasting an operational overspend of £9 million for 2024/25 and will need to use reserves to bridge the funding gap. It is also projecting a cumulative funding gap of £46 million over the five years to 2028/29.</p>	<p>An updating report on 2024/25 Financial Recovery and 2025/26 Budget Planning will be presented to IJB in December 2024 and supplemented by 5 Development Sessions from November 2024 to March 2025. Further progress reports will be presented culminating in Budget Setting report in March 2025.</p>	<p><b>Financial recovery plan implemented but service redesign is needed</b></p> <p>The IJB has completed the 2024/25 financial recovery plan process and has approved a balanced budget for 2025/26.</p> <p>However, financial forecasts continue to identify a significant funding gap over the medium term. The latest forecast indicates that around</p>

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p><b>Risk:</b> The IJB is unable to deliver financially sustainable services</p> <p>The IJB must implement its Financial Recovery Plan and work with its partners and communities to deliver financially sustainable services. This will require a Transformation Programme of service redesign, collaborative change and additional funding from partners.</p>	<p><b>Responsible officer:</b> Chief Finance Officer</p> <p><b>Agreed date:</b> March 2025</p>	<p>70% of the required 2025/26 savings will be achieved. Service redesign through the Transformation Programme needs to accelerate.</p> <p>This recommendation has been superseded by Recommendation 1 for 2024/25 above.</p>

# Appendix 2

## Supporting national and performance audit reports

Report name	Date published
<a href="#">Local government budgets 2024/25</a>	15 May 2024
<a href="#">Scotland's colleges 2024</a>	19 September 2024
<a href="#">Integration Joint Boards: Finance and performance 2024</a>	25 July 2024
<a href="#">The National Fraud Initiative in Scotland 2024</a>	15 August 2024
<a href="#">Transformation in councils</a>	1 October 2024
<a href="#">Alcohol and drug services</a>	31 October 2024
<a href="#">Fiscal sustainability and reform in Scotland</a>	21 November 2024
<a href="#">Public service reform in Scotland: how do we turn rhetoric into reality?</a>	26 November 2024
<a href="#">NHS in Scotland 2024: Finance and performance</a>	3 December 2024
<a href="#">Auditing climate change</a>	7 January 2025
<a href="#">Local government in Scotland: Financial bulletin 2023/24</a>	28 January 2025
<a href="#">Transparency, transformation and the sustainability of council services</a>	28 January 2025
<a href="#">Sustainable transport</a>	30 January 2025
<a href="#">A review of Housing Benefit overpayments 2018/19 to 2021/22: A thematic study</a>	20 February 2025
<a href="#">Additional support for learning</a>	27 February 2025
<a href="#">Integration Joint Boards: Finance bulletin 2023/24</a>	6 March 2025
<a href="#">Integration Joint Boards finances continue to be precarious</a>	6 March 2025
<a href="#">General practice: Progress since the 2018 General Medical Services contract</a>	27 March 2025
<a href="#">Council Tax rises in Scotland</a>	28 March 2025

# Dundee City Integration Joint Board

## 2024/25 Annual Audit Report



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