



Annual Audit Report

East Dunbartonshire Integration Joint Board – year ended 31 March 2024

February 2026

Performance, Audit and Risk Committee
East Dunbartonshire Integration Joint Board
10 Saramago Street
Kirkintilloch
G66 3BF
9 February 2026

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

Dear Committee Members and Controller of Audit,

Annual Audit Report – Year ended 31 March 2024

We are pleased to present our Annual Audit Report for the year ended 31 March 2024. The purpose of this document is to summarise our audit conclusions and findings from our considerations of the wider scope audit specified in the Code of Audit Practice 2021 namely, financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

The scope of our work, including identified significant audit risks, and other key judgement areas, was outlined in our Annual Audit Plan, which we presented to you on 11 June 2024.

We have reviewed our Annual Audit Plan and concluded that the significant audit risks and other key judgement areas set out in that report remain appropriate.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail, then please do not hesitate to contact me on 07816354994 or via tom.reid@mazars.co.uk.

Yours faithfully

Tom Reid (Audit Director)

Forvis Mazars LLP

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Our reports are prepared in accordance with Terms of Appointment Letter from Audit Scotland dated 18 May 2022 through which the Accounts Commission has appointed us as external auditor of East Dunbartonshire Integration Joint Board (the IJB) for financial years 2022/23 to 2026/27. We undertake our audit in accordance with Part VII of the Local Government (Scotland) Act 1973, as amended; and our responsibilities as set out within Audit Scotland's Code of Audit Practice 2021.

Reports and letters prepared by appointed auditors and addressed to the IJB are prepared for the sole use of the IJB and made available to Audit Scotland and the Accounts Commission, the Controller of Audit. We take no responsibility to any member or officer in their individual capacity or to any other third party.

01

Executive Summary

Executive summary

Audit conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2023/24 is set out in Audit Scotland's Code of Audit Practice 2021. Our responsibilities and powers are derived from Part VII of the Local Government (Scotland) Act 1973 and as outlined in our Annual Audit Plan, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report, we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Annual Audit Plan, which include:

- Management override of controls.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements. Section 7 outlines our work on the IJB's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have completed our audit in respect of the financial statements for the year ended 31 March 2024. We have the following conclusions:



Audit opinion

We have issued an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.



Matters on which we report by exception

We are required by the Accounts Commission to report to you if, during the course of our audit, we have found that adequate accounting records have not been kept; the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Executive summary (continued)

Conclusions from our audit testing and audit opinion (continued)



Other information

We are required to report on whether the other information (comprising of Management's Commentary, Statement of Responsibilities and the unaudited parts of the Remuneration Report), is materially inconsistent with the financial statements; is materially inconsistent with our knowledge obtained in the course of the audit; or is materially misstated. No inconsistencies have been identified and we have issued an unmodified opinion in this respect.



Management Commentary and Annual Governance Statement

We are required to report on whether the information given in the Management Commentary and Annual Governance Statement is consistent with the financial statements; and has been properly prepared in accordance with the statutory guidance issued under the Local Government in Scotland Act 2003 and Delivering Good Governance in Local Government Framework 2016.

We have no matters to report in respect of the Management Commentary and Annual Governance Statement.



Wider powers

Section 101 of the Local Government (Scotland) Act 1973 requires us to give any person interested, the opportunity to question us about the accounting records of the IJB and to consider any objection made to the accounts. We confirm that no such correspondence has been received.

Executive summary (continued)

Best Value and Wider Scope conclusions

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in Audit Scotland's Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2023/24 audit and allows us to use a risk-based approach to report on our consideration of the IJB's performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the IJB's performance.

The Code's wider scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

It remains the responsibility of the IJB to ensure proper financial stewardship of public funds, it complies with relevant legislation and establishes effective governance of their activities. The IJB is also responsible for ensuring that it establishes arrangements to secure continuous improvement in performance and, in making those arrangements, ensures resources are being used to improve strategic outcomes and demonstrate the economy, efficiency, and effectiveness throughout the use of its resources. These arrangements should be proportionate to the size and type of the IJB, appropriate to the nature of the IJB and the services and functions that it has been created to deliver.



Wider Scope

We have no significant risks in arrangements to report in relation to the financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes arrangements that the IJB has in place.

Further detail on our Wider Scope work is provided in section 7 of this report including our Wider Scope recommendations.



Best Value

We have no risks in arrangements to report in relation to the arrangements that the IJB has in place to secure economy, efficiency and effectiveness in its use of resources.

Further detail on our Best Value work is provided in section 8 of this report.

02

Status of the audit

Status of our audit

Our audit work is complete.

Status

High - Likely to result in a material adjustment or a significant change to disclosures in the financial statements.

Medium - Potential to result in a material adjustment or a significant change to disclosures in the financial statements.

Low - Not considered likely to result in a material adjustment or a change to disclosures in the financial statements.

03

Audit Approach

Audit Approach

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Annual Audit Plan, issued on 11 June 2024.

Materiality

Our provisional materiality at the planning stage of the audit was set at £4,700k using a benchmark of 2% of gross expenditure. Our Performance materiality was set at £3,200k and clearly trivial threshold was set at £138k.

Based on the final financial statement figures and other qualitative factors, the final overall materiality we applied was £5,815k, final performance materiality: £4,070k and final clearly trivial threshold: £174k.

Significant findings

Significant findings

Significant findings, including key areas of management judgement

The significant findings from our audit include:

- our audit conclusions regarding significant risks and key areas of management judgement outlined in the Annual Audit Plan;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 15 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management;
- any significant difficulties we experienced during the audit.

Significant findings

Management override of controls

Description of the risk

This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur. Management at various levels within an organization are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

How we addressed this risk

We addressed this risk by:

- reviewing the key areas within the financial statements where management has used judgement and estimation techniques and consider whether there is evidence of unfair bias;
 - examining any accounting policies that vary from The Code of practice on Local Authority in the United Kingdom (the Code);
 - testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; and
 - considering and testing any significant transactions outside the normal course of business or otherwise unusual.
-

Audit conclusion

Based on the results of testing, we have no significant issues arising to report.

Significant findings (continued)

Qualitative aspects of the IJB's accounting practices

We have reviewed the IJB's accounting policies and disclosures and concluded they comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets, published in November 2022, appropriately tailored to the IJB's circumstances.

Draft accounts were received from the IJB on 4 February 2025 and were of a good quality.

Significant matters discussed with management

During our audit we communicated the following matters to management:

Comprehensive Income and Expenditure Statement and Expenditure and Funding Analysis presentation :- During the audit, we held several discussions with management regarding the presentation of the Comprehensive Income and Expenditure Statement (CIES) and the Expenditure and Funding Analysis (EFA). Our queries focused on ensuring compliance with the CIPFA Code of Practice on Local Authority Accounting 2023/24 and whether the headings accurately reflect the IJB's functions. For example, the EFA included headings such as "Employee Costs" and "Property Costs," despite the IJB not directly employing staff or holding non-current assets on its Balance Sheet.

We highlighted that, under the Code, an EFA is only required where there are statutory adjustments between the General Fund and the CIES. If no such differences exist, the authority should disclose why an EFA is not presented. We also discussed whether the CIES service headings could be consolidated to better reflect the nature of transactions with NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

Following these discussions, management retained the existing CIES format but added a

clarifying note. The EFA was renamed the "Expenditure and Income Analysis" and included a footnote to provide transparency on how funding is spent. Management confirmed this is a subjective analysis for context rather than a statutory requirement.

Significant difficulties during the audit

During the course of the audit, we did not encounter any significant difficulties, and we have had the full co-operation of management.

Significant findings (continued)

Wider responsibilities – statutory reporting

The 1973 Act allows any persons interested to inspect the accounts to be audited and the underlying accounting records of the IJB. The act also allows any persons interested to object to the accounts.

We are required to notify the Controller of Audit when circumstances indicate that a statutory report may be required.

- Section 102(1) of the 1973 Act allows us to prepare a report to the Commission about the IJB's accounts; matters that have arisen during the audit that should be brought to the attention of the public; or the performance of the IJB in their duties relating to Best Value and community planning.
- Section 102(3) of the 1973 Act allows us to make a special report to the Commission if an item of account is contrary to law; there has been a failure on someone's part to bring into account a sum which ought to have been brought into account; a loss has been incurred or deficiency caused by the negligence or misconduct of a person, or by the failure of a body to carry out a duty imposed on them by any enactment; or a sum which ought to have been credited or debited to one account of a body has been credited or debited to another account and the body has not taken, or is not taking, steps to remedy the matter.
- Section 97A of the 1973 Act allows us to undertake or promote comparative and other studies to make and publish recommendations for the securing by local government bodies of Best Value, improving economy, efficiency and effectiveness in the provision of services by local government bodies and improving the financial or other management of local government bodies.

We confirm that a statutory report is not required.

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Internal control conclusions

Internal control conclusions

Overview of engagement

As part of our audit, we obtained an understanding of IJB's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of IJB's internal controls, we are required to communicate to the Performance, Audit and Risk Committee any significant deficiencies in internal controls that we identified in during our audit.

Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A necessary control to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered IJB's internal controls relevant to the preparation of the financial statements to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of IJB's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which we consider to be of sufficient importance to merit being reported.

If we had performed more extensive procedures on internal control, we might have identified more deficiencies to report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

We have not identified any deficiencies in IJB's internal controls as at the date of this report.

Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of the Performance, Audit and Risk Committee.

We have not identified any significant deficiencies in the IJB's internal controls as at the date of this report.

Other observations

We also record our observations on the IJB's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

Internal control conclusions (continued)

Other observations (continued)

We do not have any other internal control observations to bring to your attention as at the date of this report.

Whether internal control observations merit attention by the Performance, Audit and Risk Committee and/ or management is a matter of professional judgment, taking into account the risk of misstatement that may arise in the financial statements as a result of those observations.

Internal control conclusions (continued)

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Related parties' transactions – Register of Interest

Officers could not provide declaration of interest forms for several non-voting Board members and senior officers.

Several of the declaration forms completed by Board members did not have physical or electronic signatures and instead the individual's name had been typed into the Word documents.

Potential effects

Failure to update the register of interest may result in conflicts of interest going undisclosed leading to incorrect or incomplete disclosure of related party transactions.

There is a risk that the register of interest could be manipulated in the absence of formal signatures.

Recommendation

The IJB should establish robust procedures for disclosure of related party interests and ensure the register is regularly updated for all relevant individuals.

23/24 update

Complete. Officers have implemented processes to ensure the completeness of returns and their publication on the Health and Social Care Partnership website. All declaration of interest forms for 2023/24 were received.

Internal control conclusions (continued)

Follow up on previous internal control points

We set out below an update on internal control points raised in the prior year.

Description of deficiency

Compliance with Local Authority Accounts (Scotland) Regulations 2014

The unaudited annual accounts do not comply with the Local Authority Accounts (Scotland) Regulations 2014.

Potential effects

There is a risk that there will be non-compliance in the current year.

Recommendation

The IJB should ensure it has procedures in place to ensure that the unaudited annual accounts comply with the requirements of the Local Authority Accounts (Scotland) Regulations 2014.

23/24 update

Ongoing. The annual accounts were not submitted to the auditor by the statutory deadline of 30 June due to delays in the IJB receiving the financial reporting information required to prepare them. The IJB needs to ensure appropriate procedures are in place to achieve compliance in future years.

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Summary of misstatements

Summary of misstatements

We did not identify any misstatements above the trivial threshold for adjustment of £174k. However, see details below of differences we identified from data migration testing.

The IJB's annual accounts are prepared using information from East Dunbartonshire Council's financial accounting and reporting system. During 2023/24 the Council implemented a new system, Oracle Fusion. The migration was done in February 2024. We carried out testing to ensure relevant data was completely and accurately migrated from the legacy system, Oracle EBS to Oracle Fusion. This work focused on the general ledger and accounts payable and accounts receivable sub-ledgers. We identified the following sub-ledger differences which are higher than our clearly trivial reporting threshold:

- For accounts payable, we identified an absolute difference of £461,782 between outstanding invoice amounts in Oracle EBS and Oracle Fusion. The net difference is £8,152.
- For accounts receivable, we identified an absolute difference of £342,932 between outstanding balances in the ASH (legacy debtor system) and Oracle Fusion. The net difference is £181,774.

Please note that the entire difference will not be attributable to the IJB as the Council's sub ledgers are also used to process non health care invoices. We have not investigated further because the difference is below our performance materiality.

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Annual Audit Plan, issued on 11 June 2024. The subsequent changes to those figures are set out in section 3 of this report.

Summary of misstatements (continued)

Disclosure misstatements

We identified the following adjustments during our audit that have been corrected by management:

Remuneration Report:- Amendments were made to address narrative and presentation inconsistencies identified in the remuneration report relating to unclear wording, ambiguous dating of senior roles, and unexplained references in pension disclosures.

Management Commentary:- Minor presentation and narrative inconsistencies identified, including diagram presentation issues, hyperlink issues, and formatting errors. We also recommended updates to improve clarity and reader understanding.

Comprehensive Income and Expenditure Statement and Expenditure and Funding Analysis:- Additional disclosure included to better reflect the nature of the IJB's transactions with the Health Board and Council.

Usable Reserve General Fund:- Inclusion of description of the purpose and nature of material earmarked reserves as required by the Code.

07

Wider scope

Commentary on Wider Scope

Overall Summary



Commentary on Wider Scope

Wider scope summary

As auditors appointed by the Accounts Commission, our wider scope responsibilities are set out in the Code of Audit Practice 2021 and sits alongside Best Value requirements detailed in the Local Government (Scotland) Act 1973. The Code requirements broaden the scope of the 2023/24 audit and allow us to use a risk-based approach to report on our consideration of the IJB's performance of best value and community planning duties and make recommendations for improvement and, where appropriate, conclude on the IJB's performance.

The Code's wider scope framework is categorised into four areas:

- financial management;
- financial sustainability;
- vision, leadership and governance; and
- use of resources to improve outcomes.

Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Identified risks?	Actual risks identified?	Other recommendations made?
 Financial management	28	No	No	Yes – see commentary on page 31
 Financial sustainability	32	No	No	Yes – see commentary on page 34
 Vision, leadership and governance	35	No	No	Yes – see commentary on page 39 and 40
 Use of resources to improve outcomes	41	No	No	No

Commentary on Wider Scope

Financial management

Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.



Financial management (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial management culture	<p>The IJB does not have any non current assets, nor does it directly incur expenditure or employ staff. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records.</p> <p>The IJB's finance team works closely with NHS and Council finance colleagues to identify and properly record its income and expenditure. The management within the IJB maintain good communication and coordinate effectively with both NHS and Council partners. There is a culture of ensuring financial regulations are monitored and adhered to.</p> <p>The Performance, Audit and Risk Committee receives update reports on internal audit work carried out in both partner organisations, East Dunbartonshire Council and NHS Greater Glasgow and Clyde. An annual internal control checklist is prepared by senior management and requires Chief Officer sign off on the effectiveness of internal controls during each financial year.</p>	<p>The IJB has appropriate and effective financial management in place.</p> <p>There are sufficient financial skills, capacity and capability in the IJB.</p>	<p>No significant issues identified</p>
Accountability	<p>The 2023/24 budget was approved by the IJB Board in March 2023. While resources allocated to the IJB are expected to increase, the impact of inflation and rising demand for services meant the IJB could not achieve a balanced budget without the use of reserves. To address this, a savings programme of £3.894m was agreed, focusing on efficiencies, service redesign, and transformation.</p> <p>The IJB regularly reported financial performance to the Board during 2023/24, with budget monitoring reports up to Month 10 clearly outlining the in-year position and projected year-end outturn. However, there was no final finance performance reporting to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	<p>Regular in-year financial reporting was in place; however, the absence of a final year-end reporting limits transparency. Reliance on reserves and under-achievement of savings remain key risks to financial sustainability.</p>	<p>No significant issues identified.</p> <p>See page 31 for further information and our recommendation made to the IJB.</p>

Financial management (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Accountability (continued)	<p>The final outturn for 2023/24 reported an underspend of £2.344m against total resources of £268.269m. After adjusting for in-year reserve movements, this represents an underlying negative variance of £0.123m. The underspend has been retained within the general reserve, increasing the overall reserves position from £20.062m at 31 March 2023 to £22.406m at 31 March 2024.</p>		
Arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption	<p>The 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.</p> <p>A whistleblowing policy is in place within each partner agency to cover their respective staff groups and is signposted on the IJB's website.</p> <p>The IJB also has a Code of Conduct for members and the Members' Registers of Interests are publicly available on the IJB's website.</p>	<p>The IJB depends on the established procedures of its partner bodies for preventing and detecting any breaches of standards including any instances of corruption.</p>	<p>No significant issues identified.</p>

Financial management (continued)

Identified risks in financial management arrangements and recommendations for improvement

Sno	Financial management risks identified	Recommendation for improvement	IJB's response and implementation timescale
1	<p>Financial Performance Reporting and Oversight – Level 2</p> <p>The IJB regularly reported financial performance to the Board during 2023/24, with budget monitoring reports up to Month 10 clearly outlining the in-year position and projected year-end outturn. However, there was no final financial performance reporting to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	<p>The IJB should ensure that a final year-end financial performance report, including the revised budget and actual outturn, is presented to the Board to provide full transparency and enable effective scrutiny.</p> <p>Where delays in receiving final financial information from the partner bodies occur, the IJB should communicate this to the Board in a timely manner. Where year-end financial performance reporting cannot be provided in the usual format, the IJB should consider alternative approaches such as interim updates or explanatory notes to maintain transparency and support effective scrutiny.</p>	<p>Management's response</p> <p>The final financial outturn for 23/24 went to IJB on 20th March 2025 in the form of the standard Unaudited Accounts Pack. There was no updated financial performance reporting pack produced to reflect the same as it was considered sufficient to issue members with the Unaudited Accounts Pack. The Chief Finance and Resources Officer post was also vacant at the time the final financial information for 23/24 from EDC became available, which presented a resource constraint. The production of the Unaudited Accounts Pack was prioritised in order to avoid any further delay in supplying auditors with the information required in order to commence the 23/24 annual audit. It is however acknowledged that good practice would be to produce a final financial performance reporting pack for the year which reflects the closing financial out turn for completeness.</p> <p>Responsible officer Chief Finance and Resources Officer</p> <p>Implementation date 26 June 2025</p>

Commentary on Wider Scope

Financial sustainability

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.



Financial sustainability (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial planning	<p>In March 2024, the Board approved its updated Medium-Term Financial Strategy (MTFS) covering the period 2023–2028. This strategy outlines the financial outlook and provides a framework to support sustainability.</p> <p>The strategy highlights significant cost pressures, with funding levels not meeting demand, requiring transformation and service redesign.</p> <p>The IJB is forecasting a financial gap of £48.2m over the next five years which is expected to extend to £94.3m over the next ten years.</p> <p>Based on projected income and expenditure figures the IJB will need to achieve savings of between £7.6 m and £12.7m each year from financial year 2024/25 onwards.</p> <p>The financial outlook remains uncertain, particularly in the longer term, due to potential changes in the operating environment. This reinforces the need for proactive financial planning, robust governance, and continued innovation in service delivery to ensure the sustainability of health and social care services.</p>	<p>The IJB’s financial strategy identifies significant cost pressures and funding gaps. While the MTFS provides a structured approach, the scale of the challenge has increased substantially. The reliance on reserves to balance the 2024/25 budget highlights the need for recurring savings and transformational change.</p>	<p>See page 34 for our prior year recommendation made to the IJB.</p>

Financial sustainability (continued)

Follow up of previously-reported recommendations

In October 2023 we reported one recommendation to the IJB to address risks identified from our Wider Scope audit for financial sustainability. As part of our work in 2023/24, we followed up the progress made by the IJB against the recommendations made and determined whether the risk remained during the year.

	Financial sustainability finding as previously reported	Management response and implementation timeframe	Work undertaken and judgements made in 2023/24	Conclusions reached
1	<p>Savings and transformation plans – Level 3</p> <p>The IJB should develop a clear plan for identifying the programme of savings, transformation and service redesign, needed to meet its financial challenges in upcoming years.</p>	<p>Management Response : The scale of the financial challenge is significant and depends on annual financial settlements from SG which makes future financial planning difficult. The HSCP will continue to work to identify transformation and service redesign programmes with a medium / longer term focus in support of delivering a balanced budget.</p> <p>Responsible officer: Chief Finance and Resources Officer / HSCP SMT</p> <p>Implementation date: 31 March 2025 (updated annually)</p>	<p>Progress against the recommendation</p> <p>We reviewed the updated Medium-Term Financial Strategy (2023–2028), which now forecasts a financial gap of £48.2m over five years. The IJB has established a Financial Sustainability Group and identified savings plans totalling £6.408m for 2024/25, with £5.284m of reserves used to balance the budget.</p> <p>The IJB’s medium to long-term financial plan projects significant budget gaps in future years. In common with most public sector organisations, the IJB faces significant financial challenges, including inflation and pay awards exceeding funding allocations. In addition, the IJB faces several specific issues, including the requirement to fund current service overspending, the reduction in the formula allocation of NHS funding and on-going challenges in identifying and delivering savings which do not have adverse impacts on service delivery.</p> <p>The impact of these challenges means that the IJB’s longer term financial sustainability remains at risk</p>	<p>Conclusions</p> <p>Ongoing. The IJB has made progress in identifying savings, however further action is required to identify and deliver recurring savings and ensure long-term financial sustainability.</p>

Commentary on Wider Scope

Vision, leadership and governance

Vision, Leadership and Governance is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.



Vision, leadership and governance

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Clarity of plans to implement the vision	<p>The IJB continues to operate under its Strategic Plan 2022–2025, which guides service delivery.</p> <p>The IJB’s strategic plan is supported by a delivery plan which details the actions it will take over the next three years to achieve its strategic outcomes. The delivery plan provides details of the work programme and projects relating to each of its priorities.</p> <p>The HSCP Annual Delivery Plans for 2023/24 and 2024/25 have provided a structured and forward-looking framework to implement the IJB’s Strategic Plan. Both plans clearly set out the operational priorities aligned with national and local strategies, including the NHS Moving Forward Together programme and the East Dunbartonshire Local Outcome Improvement Plan.</p> <p>In 2023/24, the delivery plan focused on addressing immediate financial pressures through targeted savings and transformation initiatives. The 2024/25 plan builds on this by continuing to drive service redesign and efficiency, while integrating new statutory and policy requirements.</p> <p>Progress is reported quarterly to the Board and annually through the Performance Report.</p>	The IJB continues to demonstrate a clear and consistent strategic vision, supported by structured planning and performance reporting.	No significant issues identified.
Strategy and priorities	The HSCP Strategic Plan 2022–2025 sets out how the Partnership will contribute to achieving the National Health and Wellbeing Outcomes, reflecting on past progress and defining priorities for the next three years. Developed in the context of significant challenges including financial pressures, rising demand for complex care, and the lasting impact of COVID-19 the plan aims to create a fair, sustainable, and modern system of care. Its core focus is on early intervention and prevention, empowering communities through informal support networks, and improving access to timely information so people can receive the right support at the right time.	The IJB has clear strategic priorities and a robust annual planning process.	No significant issues identified.

Vision, leadership and governance (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
	<p>Delivery is supported by an Annual Delivery Plan, operational workstreams, and financial frameworks, with strong alignment to the Local Outcome Improvement Plan. While some redesign initiatives will extend beyond 2025, the plan emphasizes efficiency, sustainability, and adaptability to meet future demographic and environmental challenges, including climate change.</p>		
<p>Governance arrangements</p>	<p>The Board continues to comprise six voting members – three non-executive directors from NHS Greater Glasgow and Clyde and three councillors from East Dunbartonshire Council. The Board is the IJB’s key decision-making body.</p> <p>The Board is supported by a range of committees and management groups, including the Performance, Audit and Risk (PAR) Committee, Senior Management Team, Strategic Planning Group, Locality Planning Group, and Clinical and Care Governance Committee. The PAR Committee plays a key role in providing assurance over risk management, internal control, performance, and governance. Board and PAR papers are publicly accessible on the IJB’s website, and we observed a good level of scrutiny and challenge during meetings.</p> <p>The IJB’s Performance, Audit & Risk Committee has not been meeting on a regular basis. The Committee met only twice in 2024 (March and June) and, to date, twice in 2025. Meetings have been arranged on an ad hoc basis without an agreed schedule, creating a governance risk by reducing the timeliness of oversight, scrutiny and assurance.</p> <p>In addition, at the time of our review, a signed version of the Integration Scheme between East Dunbartonshire Council and NHS Greater Glasgow and Clyde was not available. The Integration Scheme is a key governance document that sets out the arrangements for planning, delivering, and monitoring health and social care integration within the local partnership area. The absence of a formally signed copy presents a governance risk, as it may impact clarity of roles, responsibilities, and accountability of the parties involved.</p>	<p>While the IJB demonstrates effective scrutiny and challenge, the absence of a formal meeting schedule for the Performance, Audit & Risk Committee represents a governance weakness that could undermine timely oversight of risk, performance, and internal control.</p>	<p>No significant issues identified.</p> <p>See pages 39 and 40 for further information and our recommendations made to the IJB.</p>

Vision, leadership and governance (continued)

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Financial performance information	<p>During 2023/24, officers presented regular financial performance reports up to Month 10 to the IJB Board, ensuring members were kept informed of the financial position. However, there was no final finance performance reporting to the Board at year-end (Month 12) reflecting the revised budget and actual outturn.</p> <p>This was primarily due to delays in finalising the 2023/24 accounts and the IJB not receiving final budget information from East Dunbartonshire Council in time to report it during 2024. The final budget position was instead incorporated into the unaudited annual accounts, which were subsequently presented to the Board in March 2025.</p>	This is addressed on page 31 within the financial management section of the report.	<p>No significant issues identified.</p> <p>See page 31 for further information and our recommendation made to the IJB.</p>

Vision, leadership and governance (continued)

Identified risks in vision, leadership and governance arrangements and recommendations for improvement

	Financial management risks identified	Recommendation for improvement	IJB's response and implementation timescale
1	<p>Regularity of Performance, Audit and Risk Committee Meetings – Level 2</p> <p>The IJB's Performance, Audit and Risk Committee has not been meeting on a regular basis. The Committee met only twice in 2024 (March and June) and twice in 2025 to date. Meetings have been arranged on an ad hoc basis without an agreed schedule, creating a governance risk by reducing the timeliness of oversight, scrutiny and assurance.</p>	<p>The IJB should establish and approve a timetable for Performance, Audit and Risk Committee meetings to ensure regular and timely oversight of governance, risk, and performance matters.</p>	<p>Management's response Due to an inconsistency in available information for reporting throughout 2024, and on the instruction of the PAR Chair, the Vice Chair of the IJB, the decision was taken to cancel two of the previously scheduled quarterly PAR committee meetings. However, the importance of the Performance, Audit and Risk Committee is acknowledged within the HSCP and members have now been issued with a schedule of dates throughout 2025/26 to March'26. Reporting has also been addressed with an agreed process in place to ensure regular updates.</p> <p>Responsible officer Chief Finance and Resources Officer</p> <p>Implementation date 5 August 2025</p>

Vision, leadership and governance (continued)

Identified risks in vision, leadership and governance arrangements and recommendations for improvement

	Financial management risks identified	Recommendation for improvement	IJB's response and implementation timescale
2	<p>Signed Integration Scheme – Level 3</p> <p>At the time of our review, a signed version of the Integration Scheme between East Dunbartonshire Council and NHS Greater Glasgow and Clyde was not available. The Integration Scheme is a key governance document that sets out the arrangements for planning, delivering, and monitoring health and social care integration within the local partnership area. The absence of a formally signed copy presents a governance risk, as it may impact clarity of roles, responsibilities, and accountability of the parties involved.</p>	<p>The IJB should ensure that a formally signed and approved version of the Integration Scheme is finalised and retained on record to provide assurance over governance arrangements and compliance with statutory requirements.</p>	<p>Management's response</p> <p>The Integration Scheme is acknowledged as a key governance document between EDC and NHSGG&C and integral to the operations of the HSCP. While a copy of the final version which would have been sent to partner bodies for signature is held locally, there is not a signed copy held on record. While the expectation would be for the signed copy of the integration scheme to be held by the signatory parties, the importance of the HSCP having a signed copy on record is recognised. The integration scheme is currently under review with partner bodies and in consultation with other HSCPs within NHSGG&C in order to ensure consistency where applicable and to further ensure that it accurately reflects the required governance framework. On completion, a signed copy will be obtained as recommended.</p> <p>Responsible officer Chief Finance and Resources Officer</p> <p>Implementation date 5 September 2025</p>

Commentary on Wider Scope

Use of resources to improve outcomes

Audited 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. This includes demonstrating economy, efficiency, and effectiveness through the use of financial and other resources and reporting performance against outcomes.



Use of resources to improve outcomes

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Resources deployed to improve strategic outcomes	<p>The IJB officers provide regular budget and performance monitoring reports to the Board and Performance, Audit and Risk Committee. These reports give an overview of the IJB’s performance against agreed targets with narrative covering rationale, contextual information and improvement actions for areas where performance is off target.</p> <p>The Annual Performance Report 2023/24, approved in June 2024, outlines progress against 24 initiatives in the Annual Delivery Plan. Of these, 11 were completed, 5 are continuing into 2024/25, and 8 were delayed.</p> <p>The IJB has also updated its Workforce and Organisational Development Plan to reflect current pressures and priorities.</p>	The IJB has appropriate arrangements in place for managing and reporting performance, with clear alignment to strategic priorities.	No significant issues identified.
Needs of service users being met	<p>The IJB continues to operate under its Quality Management Framework, which supports continuous improvement. The Health and Care Experience Survey remains a key tool for gathering feedback from service users. In addition, the IJB, through the HSCP, undertakes regular engagement activities. This included the Communications and Participation and Engagement Strategy (2024-29) survey, which informed the updated strategy approved in June 2024. This survey sought views from residents, carers, staff, and partners on improving communication and engagement practices.</p> <p>During 2023/24, the IJB also developed updated strategies for carers, learning disabilities, alcohol and drugs, and dementia, all shaped by consultation and engagement exercises. These activities demonstrate a commitment to ensuring that the needs and experiences of service users inform strategic planning and service delivery.</p>	The IJB maintains a robust consultation and engagement framework and uses national and local surveys to assess service user experience and inform service redesign.	No significant issues identified.

Use of resources to improve outcomes

Our overall assessment

Area assessed	Our findings	Our judgements	Risks identified
Arrangements to deliver continuous improvements in priority services	The 2023/24 Annual Performance Report includes a refreshed self-assessment against Best Value principles. It outlines how the HSCP is balancing service quality with financial constraints, considering the £48.2m projected financial gap over five years. The Annual Delivery Plan continues to align service redesign and transformation with efficiency savings. The Financial Sustainability Group was established in 2023/24 to support recurring savings and transformation. The Performance, Audit and Risk Committee provides scrutiny of transformation activity.	The IJB has strengthened its arrangements for continuous improvement, with clearer governance and financial oversight mechanisms in place.	No significant issues identified.

08

Best Value

Best Value

Best Value summary

Under the Code of Audit Practice, the audit of Best Value is fully integrated within our annual audit work. We are required to report on how the IJB demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement.

Best Value (continued)

Overall summary by reporting criteria

From the satisfactory conclusion of our audit work, we have the following conclusions:

Reporting criteria	Commentary page reference	Identified risks?	Actual risks identified?	Other recommendations made?
 Best Value	47	No	No	No

Best Value (continued)

Overall commentary on the Best Value reporting criteria.

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.

The IJB has completed its 2023/24 Annual Performance Report, which was approved by the Board in June 2024 and notes progress made against its strategic plan priorities.

The Annual Performance Report also includes of a self-assessment template to demonstrate how the IJB is delivering Best Value and reviewing itself against the Best Value framework.

The Best Value self-assessment template includes information on how the IJB ensures:

- management of resources is effective and sustainable;
- steps are taken to ensure the quality of care and services provided is not compromised by saving measures;
- there is a culture of continuous improvement.

The IJB reports its annual assessment of Best Value to the Performance, Audit and Risk Committee, with the most recent update for 2023/24 presented on 20 June 2024. Officers also present performance reports to the Board on a quarterly basis. The Board and senior management team scrutinise the delivery of the IJB's annual delivery plan through regular updates and reporting to the Performance, Audit and Risk Committee on key priorities. Officers prepare monthly budget monitoring reports at service level and regular budget meetings are carried out with managers across the IJB.

The IJB's Clinical and Care Governance Group provides oversight of improvement activity through service reviews, inspection reports, incident reporting and complaints learning. This is reported through the senior management team, Performance, Audit and Risk Committee and Board to ensure areas of high risk with scope for most improvement are prioritised.

The Annual Service Delivery Plan aligns key priorities for service redesign and transformation to the delivery of efficiency savings. The IJB's progress in achieving savings is regularly reported in financial monitoring reports and the Performance, Audit and Risk Committee provides scrutiny of the transformation plan.

Overall, we have concluded that the IJB has appropriate arrangements in place for managing and monitoring performance and reporting on its efforts to secure Best Value.

Appendices

A: Draft management representation letter

B: Draft audit report

C: Confirmation of our independence

D: Other communications

E: Wider scope and Best Value ratings

Appendix A: Draft management representation letter

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

Date

Dear Tom

East Dunbartonshire Integration Joint Board - Audit for the Year Ended 31 March 2024

This representation letter is provided in connection with your audit of the financial statements of East Dunbartonshire Integration Joint Board (the IJB) for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy myself that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the financial statements such as records, documentation and other material;
- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to individuals within the IJB you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Chief Finance and Resources Officer that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Appendix A: Draft management representation letter

Accounting records

I confirm that all transactions undertaken by the IJB have been properly recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all management and Board meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the IJB's financial position, financial performance and cash flows.

Accounting estimates, including those measured at fair value

I confirm that the methods, significant assumptions and the data used by the IJB in making the accounting estimates, including those measured at fair value are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.

Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired, or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the IJB have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The IJB have complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Appendix A: Draft management representation letter

Fraud and error

I acknowledge my responsibility as Chief Finance and Resources Officer for the design, implementation and maintenance of internal control to prevent and detect fraud and error. I have disclosed to you:

- all the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- all knowledge of fraud or suspected fraud affecting the IJB involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and
 - others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the IJB's financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed in accordance with the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

I have disclosed to you the identity of the IJB's related parties and all related party relationships and transactions of which I am aware.

Future commitments

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Ultimate parent company

I confirm that the ultimate parent company for East Dunbartonshire Integration Joint Board is the Scottish Government.

Other Matters

I confirm in relation to the following matters that:

- COVID-19 – I have assessed the continued impact of the COVID-19 Virus pandemic on the IJB and the financial statements, including the impact of mitigation measures and uncertainties, and am satisfied that the financial statements and supporting notes fairly reflect that assessment.
- Ukraine – I confirm that I have carried out an assessment of the potential impact of the continued conflict in Ukraine on the IJB and there is no significant impact on the IJB's operations from restrictions or sanctions in place.
- I confirm that I have assessed the impact on the IJB of the on-going Global Banking challenges, in particular whether there is any impact on the IJB's ability to continue as a going concern, and on the post balance sheet events disclosures.

Appendix A: Draft management representation letter

Going concern

To the best of my knowledge there is nothing to indicate that the IJB will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the going concern basis is not less than twelve months from the date of approval of the accounts.

Performance related allocations

I confirm that I am not aware of any reason why the IJB's funding allocation limits would be changed.

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Part VII of the Local Government (Scotland) Act 1973 and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code), require adjustment or disclosure have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Annual Governance Statement

I am satisfied that the Annual Governance Statement fairly reflects the IJB's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the Annual Governance Statement.

Annual Report

The disclosures within the Annual Report and the Remuneration Report fairly reflect my understanding of the IJB's financial and operating performance over the period covered by the financial statements.

Unadjusted misstatements

I confirm that there are no uncorrected misstatements.

Yours faithfully,
Chief Financial and Resources Officer

Appendix B: Draft audit report

Independent auditor's report to the members of East Dunbartonshire Integration Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of East Dunbartonshire Integration Joint Board for the year ended 31 March 2024 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the 2023/24 Code).

In our opinion the accompanying financial statements:

give a true and fair view of the state of affairs of the East Dunbartonshire Integration Joint Board as at 31 March 2024 and of its income and expenditure for the year then ended;

have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Code; and

have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the IJB in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the IJB. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the IJB's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the IJB's current or future financial sustainability. However, we report on the IJB's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Appendix B: Draft audit report

Responsibilities of the Chief Finance and Resources Officer and the Audit and Performance Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance and Resources Officer is responsible for the preparation of financial statements, that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Chief Finance and Resources Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance and Resources Officer is responsible for assessing each year the IJB's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the IJB operations.

The Performance, Audit and Risk Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the IJB;

inquiring of the Chief Finance and Resources Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the IJB;

inquiring of the Chief Finance and Resources Officer concerning the IJB's policies and procedures regarding compliance with the applicable legal and regulatory framework;

discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the IJB's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Appendix B: Draft audit report

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited parts of the Remuneration Report

We have audited the parts of the Remuneration Report described as audited. In our opinion, the audited parts of the Remuneration Report have been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

The Chief Finance and Resources Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and

the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

adequate accounting records have not been kept; or

the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or

we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in our Annual Audit Report.

Appendix B: Draft audit report

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

[Signature]

Tom Reid,
Audit Director
For and on behalf of Forvis Mazars LLP

100 Queen Street
Glasgow
G1 3DN

Date

Appendix C: Confirmation of our independence

We communicate any matters which we believe may have a bearing on our independence or the objectivity of Forvis Mazars LLP and the audit team. As part of our ongoing risk assessment, we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We confirm that no new threats to independence have been identified since issuing our Annual Audit Plan and therefore we remain independent.

Appendix C: Confirmation of our independence (continued)

Fees for audit and other services

Our fees (exclusive of VAT and disbursements) for the audit of the East Dunbartonshire Integration Joint Board's financial statements for the year ended 31 March 2024 are outlined below.

Fees for work as the IJB's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Annual Audit Plan presented to the Performance, Audit and Risk Committee on 11 June 2024. Having substantially completed our work for the 2023/24 financial year, we can confirm that our fees are as follows:

Area of work	2023/24 fees	2022/23 fees
Auditor remuneration	£35,890	£33,860
Pooled costs	£1,310	£0
Contribution to PABV costs	£7,660	£6,440
Audit support costs	£0	£1,280
Sectoral cap adjustment	(£11,500)	-£10,110
Total fees	£33,360	£31,470

Fees for other work

We confirm that we have not undertaken any non-audit services for the IJB in the year.

Appendix D: Other communications

Other communication	Response
 <p>Compliance with Laws and Regulations</p>	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.</p>
 <p>External confirmations</p>	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
 <p>Related parties</p>	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ol style="list-style-type: none"> a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and b. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
 <p>Going Concern</p>	<p>We have not identified any evidence to cause us to disagree with the Chief Financial Officer that IJB will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate.</p> <p>We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.</p>

Appendix D: Other communications (continued)

Other communication	Response
 Subsequent events	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor’s report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
 Matters related to fraud	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition, we have assessed the adequacy of the IJB’s arrangements for preventing and detecting fraud or other irregularities as part of the wider scope audit and concluded that they are sufficiently designed and implemented.</p> <p>We will obtain written representations from management, and where appropriate the Performance, Audit and Risk Committee, confirming that:</p> <ul style="list-style-type: none"> a) they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; b) they have disclosed to the auditor the results of management’s assessment of the risk that the financial statements may be materially misstated as a result of fraud; c) they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: <ul style="list-style-type: none"> i. Management; ii. Employees who have significant roles in internal control; or iii. Others where the fraud could have a material effect on the financial statements; and d) they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, analysts, regulators or others.

Appendix E: Wider scope and Best Value ratings

We need to gather sufficient evidence to support our commentary on the IJB’s arrangements and to identify and report on any risks. We will carry out more detailed work where we identify significant risks. Where significant risks are identified we will report these to the IJB and make recommendations for improvement. In addition to local risks, we consider challenges that are impacting the public sector as a whole.

We have assigned priority rankings to each of the risks identified to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. The table below describes the meaning behind each rating that we have awarded to each wider scope area based on the work we have performed.

Rating	Description
Level 1	The identified risk and/or significant deficiency is critical to the business processes or the achievement of business strategic objectives. There is potential for financial loss, damage to reputation or loss of information. The recommendation should be taken into consideration by management immediately.
Level 2	The identified risk and/or significant deficiency may impact on individual objectives or business processes. The audited body should implement the recommendation to strengthen internal controls or enhance business efficiency. The recommendations should be actioned in the near future.
Level 3	The identified risk and/or significant deficiency is an area for improvement or less significant. In our view, the audited body should action the recommendation, but management do not need to prioritise.

Contact

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