



# Annual Audit Report

**West Dunbartonshire Integration Joint Board – year ended 31 March 2025**

September 2025

Audit and Performance Committee  
West Dunbartonshire Integration Joint Board  
16 Church Street  
Dumbarton  
G82 1QL  
15 September 2025

Forvis Mazars  
100 Queen Street  
Glasgow  
G1 3DN

Dear Committee Members and Controller of Audit,

### **Annual Audit Report – Year ended 31 March 2025**

We are pleased to present our Annual Audit Report for West Dunbartonshire Integration Joint Board for the year ended 31 March 2025. The purpose of this report is to summarise our audit findings and conclusions.

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland’s Code of Audit Practice (“the Code”). This report is intended solely for Audit and Performance Committee for the purpose of communicating certain matters that, in our professional judgement, are relevant to your oversight of the financial reporting process. Except where required by law or regulation, it should not be used, quoted or made available to any other parties without our prior written consent.

We appreciate the courtesy and co-operation extended to us by West Dunbartonshire Integration Joint Board throughout our audit. We would be happy to discuss the contents of this report, or any other matters regarding our audit, with you in more detail.

Yours faithfully,

Tom Reid (Audit Director)  
Forvis Mazars LLP

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This document is to be regarded as confidential to West Dunbartonshire Integration Joint Board. It has been prepared for the sole use of Audit and Performance Committee as the appropriate sub-committee charged with governance by the Board. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

# 01

## Executive Summary

# Executive summary

## Scope

We have been engaged to audit the financial statements of West Dunbartonshire Integration Joint Board (the IJB) for the year ended 31 March 2025 which are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024-25.

We have conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs'), relevant ethical and professional standards, and the requirements set out in the Audit Scotland's Code of Audit Practice 2021. Our responsibilities and powers are derived from our appointment by the Accounts Commission under the Part VII of the Local Government (Scotland) Act 1973.

## Audit status

Our audit procedures are now substantially complete for the year ended 31 March 2025. At the time of preparing this report, there are no significant matters outstanding.

## Areas of focus and audit approach, and significant findings

We have not made any changes to our initial risk assessment and planned audit approach that was communicated to the Audit and Performance Committee in our Annual Audit Plan.

Our significant risks and other areas of focus are set out in the '*Audit approach and risk summary*' section, with a summary of our audit approach over those areas. Significant findings from our audit are set out in the '*Significant findings*' section.

## Significant control deficiencies

We did not identify any significant deficiencies in internal control.

## Audit misstatements

A summary of the adjusted and unadjusted misstatements above our reporting threshold we have identified to date is set out in the '*Summary of misstatements*' section.

# Executive summary (continued)

## Audit opinion

At the time of issuing this report and subject to the satisfactory conclusion of our remaining audit work, we anticipate issuing an unqualified opinion, without modification, as set out in Appendix C.

## Wider scope

We anticipate having no significant wider scope risks 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 details have been provided in *section 'Wider scope and Best Value'* of this report.

## Best Value

We anticipate having 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 details have been provided in *section 'Wider scope and Best Value'* of this report.

## Management Commentary and Annual Governance Statement opinion

We anticipate that we will have no matters to report in respect of the Management Commentary or the Annual Governance Statement preparation as it is consistent with the financial statements and has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003 and Delivering Good Governance in Local Government Framework 2016. Our proposed Management Commentary and Annual Governance Statement opinion is included in the draft auditor's report in Appendix C.

## Matters on which we report by exception

We are required by the Accounts Commission for Scotland 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.

## Other information

We are required to report on whether the other information comprising of the Management Commentary, Annual Governance Statement, 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.

## Wider reporting 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 received no objections to the accounts.

# Executive summary (continued)

## Qualitative aspects of IJB’s accounting practices

We have reviewed the IJB’s accounting policies and disclosures and conclude that they comply with the Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, appropriately tailored to the IJB’s circumstances.

Draft accounts were received from the IJB on 26 June 2025 and were of a good quality.

## Significant matters discussed with management

During our audit, we did not communicate any significant matters to management:

## Significant difficulties during the audit

We encountered no significant difficulties during our audit and had no significant disagreements with management. There was effective co-operation and communication between Forvis Mazars, management, and the Audit and Performance Committee during our audit. All requested information and explanations were provided to us.

Other matters we are required by ISA (UK) 260 *Communication with Those Charged with Governance* to communicate to you have been set out in Appendix E.

## Status of our audit

# Status of our audit

Our audit work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the satisfactory resolution of the outstanding matters set out below.

| Audit area                                              | Risk of material adjustment or significant change | Description of the outstanding matters                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit quality control and completion procedures         | Low                                               | Our audit work is undergoing final stages of review by the Engagement Lead and further quality and compliance checks. In addition, there are residual procedures to complete, including updating post balance sheet event considerations to the point of issuing the opinion, obtaining final management representations and agreeing adjustments to the final set of accounts. |
| Annual Report and Accounts and letter of representation | Low                                               | We will complete our final review of the annual report and accounts upon receipt of the signed version of the accounts and letter of representation.                                                                                                                                                                                                                            |

## 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.

**N/A** - Work on Wider Scope and Best Value arrangements therefore no risk of adjustment to the financial statements.

# 03

## Audit approach and risk summary

# Audit approach and risk summary

## Changes to our audit approach

There have been no changes to the audit approach we communicated in our Annual Audit Plan, issued on 18 February 2025.

## Materiality

Our provisional materiality at the planning stage of our audit was set at £5,447k using a benchmark of 2% of gross revenue expenditure at surplus/deficit level as per the Annual Audit Plan. Our performance materiality was set at £3,813k. In determining the overall and performance materiality levels, we made the following significant judgements;

- that the main users of the financial statements are the Scottish Government, other IJBs, Local Authorities, Regulators, Elected Members, Local Community, and other Stakeholders;
- that the primary aggregate that users tend to focus on is gross revenue expenditure, as it reflects the extent of services commissioned by the IJB;
- that the IJB's objective is not to maximise profits, as it has no shareholders. Instead, its focus is on delivering its key priorities. The services provided to the local community are primarily funded by the Scottish Government through the IJB's partner organisations, West Dunbartonshire Council and NHS Greater Glasgow and Clyde.
- that as part of our audit, we have gained an understanding that the IJB has a well established and experienced finance team capable of applying the relevant Accounting Standards. Additionally, the Audit and Performance Committee members demonstrate good ability to scrutinise financial information at a high level.

Based on the final financial statements figures and other qualitative factors, the final

overall materiality we applied was £5,558k (final performance materiality: £3,890k; final clearly trivial threshold: £167k).

We maintained a specific materiality of £1k for senior officer remuneration disclosed in the Remuneration and Staff Report.

Audit approach and risk summary (continued)

| Significant risks               | Fraud risk | Judgement | Error | Substantive audit procedures | Tests of controls | Misstatement identified | Control recommendations | Conclusion                     | Page ref to finding |
|---------------------------------|------------|-----------|-------|------------------------------|-------------------|-------------------------|-------------------------|--------------------------------|---------------------|
| Management override of controls | Yes        | No        | No    | Yes                          | No                | No                      | No                      | Risk satisfactorily addressed. | 14                  |

# 04

Significant findings

# Significant findings

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

## Significant risks

### Management override of controls

#### Description of the risk

Management at various levels within an organisation 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 there is a risk of material misstatement due to fraud on all audits.

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#### How we addressed this risk

We addressed this risk by:

- Reviewing the key areas within the financial statements where management had used judgement and estimation techniques and considered whether there were evidence of unfair bias;
- Testing the appropriateness of adjustments made in preparing the financial statements; and
- Considering and testing any significant transactions outside the normal course of business or otherwise and manual adjustments, if any.

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#### Audit conclusion

Our work has provided the assurance we sought in each of these areas and has not highlighted any material issues to bring to your attention.

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## 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. No such objections have been raised.

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 Accounts 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. We confirm that no such reports have been prepared.

# 05

## Internal control deficiencies

# Internal control deficiencies

As part of our audit, we obtained an understanding of the 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 the West Dunbartonshire Integration Joint Board's internal controls, we are required to communicate to the Audit and Performance 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 control that is necessary 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 the 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 the 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.

## 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 Audit and Performance 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.

The other control deficiencies that we have identified as at the date of this report are set out in '*Appendix A: Internal control conclusions*'.

## Summary of misstatements

# Summary of misstatements

## Adjusted misstatements

We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe the Audit and Performance Committee should be made aware of.

We identified no misstatements above our reporting threshold, or that we deem to be material by nature, as at the date of this report.

## Unadjusted misstatements

We identified no misstatements above our reporting threshold, or that we deem to be material by nature, as at the date of this report which were not adjusted.

# Summary of misstatements (continued)

## Disclosure misstatements

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

- **Management commentary**
  - Correction to reflect that the IJB does not employ any staff.
  - Update to reflect the publication of the Scottish Government's Medium Term Financial Strategy.
- **Movement in Reserves Statement**
  - Disclosure update to show the distinction between movements to statutory adjustments and movements due to accounting practices
  - Disclosure of the descriptions of the nature and purpose for which individual earmarked reserves are held, in line with requirements of the Code.

There were also adjustments to the annual report and accounts for other minor disclosure, consistency or presentational matters.

We identified the following disclosure misstatement during our audit that has not been corrected by management:

- **Provisions**

The unaudited accounts included a provision of £582k (23/24: £439k) in the balance sheet for unrecovered charges for specific social care delegated services. We recommended in 2023/24 and 2022/23 that officers amend the short-term debtors balance to show it net of the bad debt provision. Officers decided not to make this adjustment on the basis that by presenting the balance as a provision, the IJB is recognising the uncertainty associated with it and improving visibility to readers of the accounts. The IJB's contribution from the Council is net of income received from levying charges and other income. If any debt is written off, the IJB accounts for the impact. However ultimately if the IJB cannot cover its costs then the Council would have to account for any deficit in line with the Integration Scheme.

We have accepted the IJB's accounting treatment because the amount disclosed is not material and an alternative accounting treatment would have no impact on total net assets recorded in the balance sheet.

We will obtain written representations confirming that, after considering the unadjusted disclosure misstatements, both individually and in aggregate, in the context of the annual report and financial statements taken as a whole, no adjustments are required.

## Fraud considerations

# Fraud considerations

We have a responsibility to plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

## Your responsibilities

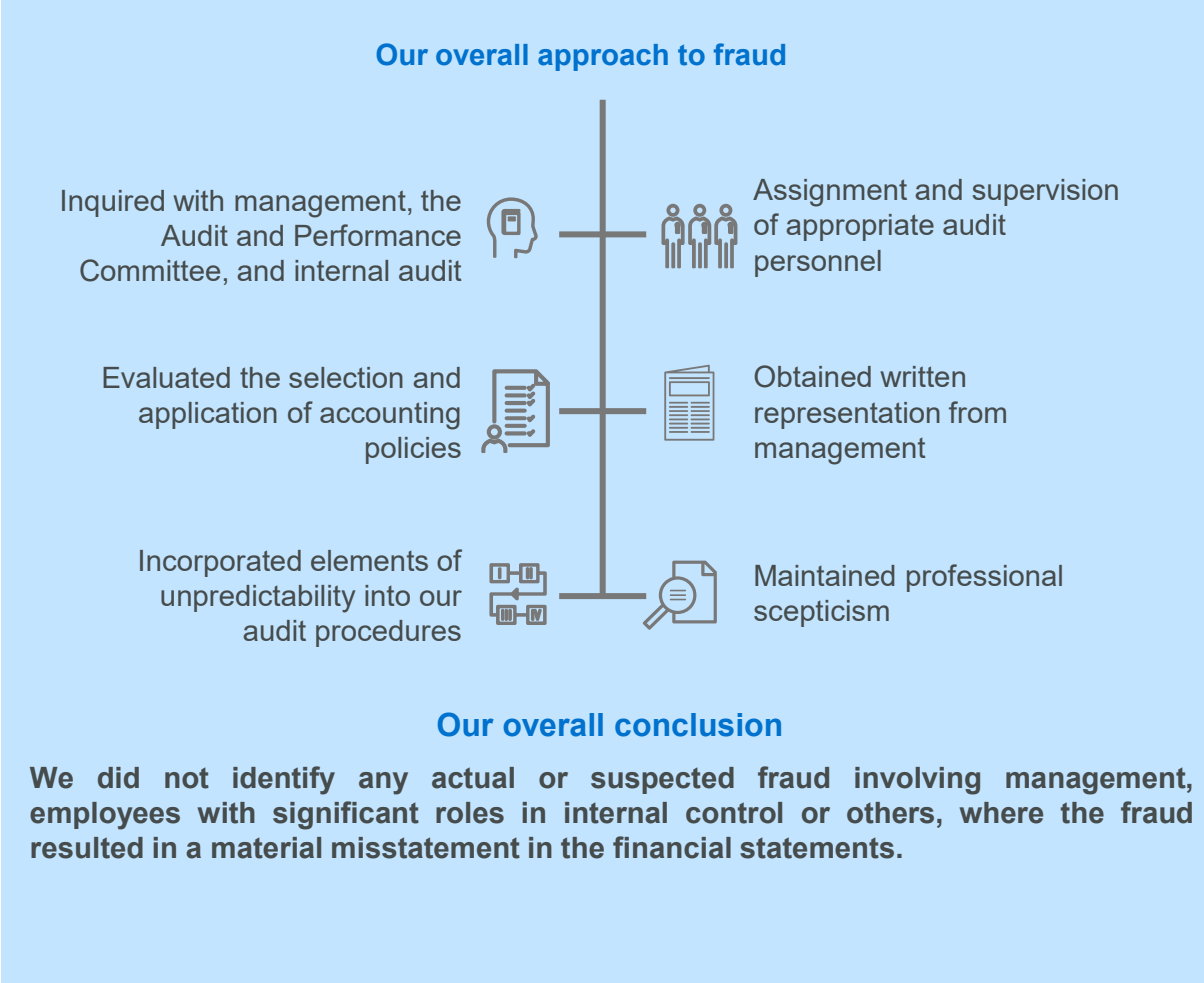
Management has primary responsibility for the prevention and detection of fraud. It is important that management, with your oversight, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behaviour which is reinforced by your active oversight.

## Our responsibilities

We have a responsibility for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in a misstatement is intentional or unintentional. Two types of intentional misstatements are relevant to us – misstatements resulting from fraudulent financial reporting, and misstatements resulting from the misappropriation of assets.

## ISA presumed fraud risks

As set out in the 'Audit approach and risk summary' section, the risks of fraud in management override of controls were identified as significant risks.



# 08

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 2024/25 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 | Possible significant risks? | Significant risks identified?         | Other recommendations made?       |
|--------------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------------------------------|
| Financial management                 | 26                        | No                          | No                                    | Yes – see commentary 1 on page 30 |
| Financial sustainability             | 31                        | Yes – see risk 1 on page 32 | Yes – see recommendation 1 on page 34 | No                                |
| Vision, leadership and governance    | 36                        | No                          | No                                    | No                                |
| 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

## Our overall assessment

| Area assessed                | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Our judgements                                                                                                                                         | Significant risks identified                                                       |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Financial management culture | <p>The IJB has effective financial management arrangements including:</p> <ul style="list-style-type: none"><li>• a Medium-Term Financial Outlook (MTFO) which forecasts income and expenditure and identifies funding gaps for a three-year period from 2024/25 to 2027/28</li><li>• regular budget monitoring</li><li>• budget decisions which can be linked to its strategic priorities</li><li>• clear delegated authority structures</li><li>• savings plans which are regularly monitored</li><li>• an experienced and capable finance team.</li></ul> <p>Internal audit reviewed the IJB’s budgetary control arrangements in 2024/25. It found that monthly budget reports are shared with budget holders, variances are investigated, and training materials are available. However, the IJB does not provide regular refresher training to budget holders.</p> | <p>The IJB has effective financial arrangements in place. These could be further strengthened by ensuring budget holders receive regular training.</p> | <p>No significant risks identified.</p> <p>See page 31 for our recommendation.</p> |

# Financial management (Continued)

## Our overall assessment

| Area assessed  | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Our judgements                                                                                                                                                                   | Significant risks identified                                    |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| Accountability | <p>Budget holders received monthly financial reports. These include detailed variance analysis which allows timely monitoring and supports informed decision making and accountability. The IJB has developed a Budgetary Control and Monitoring Procedures Manual, demonstrating a structured approach to financial governance. However, it remains in draft form. Its finalisation and formal rollout would ensure budget monitoring is applied consistently across the IJB.</p> <p>Officers present Financial Performance Update Reports to the Board. These reports provide detailed insights into the IJB’s budget position and the progress of its savings programme, enabling effective scrutiny by Board members. Savings plans are also closely monitored by the Senior Management Team and the Project Management Office.</p> <p>In 2024/25, the IJB recorded an overall deficit of £0.247 million. After planned transfers to and from reserves, the final position was a net underspend of £0.072 million, which was added to unearmarked reserves. This is a significant improvement from the previous year’s £1.731 million deficit (after reserve adjustments), however the IJB’s reserves continue to be below its target level of 2% of net expenditure.</p> | <p>The IJB’s budget monitoring arrangements support financial accountability. However, it continues to rely on use of reserves to balance budgets, which is not sustainable.</p> | <p>See financial sustainability risk identified on page 33.</p> |

## Financial management (Continued)

### Our overall assessment

| Area assessed                                                                                    | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Our judgements                                                                                                                                                                                                                                                                                                    | Significant risks identified     |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption | <p>The IJB does not maintain its own fraud and corruption policies but relies on the frameworks of its partner bodies, West Dunbartonshire Council (the Council) and NHS Greater Glasgow and Clyde (NHSGGC).</p> <p>The Council and NHSGGC provide comprehensive anti-fraud measures. These include dedicated fraud teams, whistleblowing channels, and regularly reviewed policies. NHSGGC has a Fraud Response Plan and a staff Code of Conduct covering ethical behaviour, gifts, contracts, and whistleblowing. West Dunbartonshire Council also has a Code of Conduct covering these areas.</p> <p>The IJB has adopted its own Code of Conduct for Board members, covering areas such as declarations of interest and lobbying, and its own Local Code of Good Governance. These documents support ethical standards and transparency at Board level. The IJB's Senior Management Team annually reviews the Local Code and identifies areas for improvement to control risks, including fraud risks.</p> <p>The IJB promotes an anti-fraud culture through the Council and NHSGGC Codes of Conduct and fraud awareness training. Allegations of corruption or irregularity are investigated under formal business irregularity procedures dependent on the employing organisation, which includes the possibility of disciplinary action.</p> | <p>The IJB has appropriate arrangements in place to prevent and detect fraud, error and other irregularities, bribery and corruption.</p> <p>The IJB's use of partner-led fraud teams and whistleblowing channels ensures that staff and stakeholders have access to clear mechanisms for reporting concerns.</p> | No significant risks identified. |

# Financial management (continued)

## Identified risks in financial management arrangements and recommendations for improvement

As a result of our work we have identified risks in the IJB’s financial management arrangements. These identified risks have been outlined in the table below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action; see Appendix F for further details.

|   | Financial management significant risks identified                                                                                                                                                                                                                                                                                                                                     | Recommendation for improvement                                                                                                              | IJB’s response and implementation timescale                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <p><b>Financial Management (Training for budget holders) – Level 3</b></p> <p>Training materials are available to support budget holders to scrutinise their budgets. However, the IJB does not provide regular refresher training. There is a risk that budget holders may not consistently apply procedures which could affect the accuracy of budget monitoring and reporting.</p> | <p>The IJB should ensure refresher training is provided to budget holders to ensure procedures are understood and consistently applied.</p> | <p><b>Management’s response</b><br/>In parallel with the actions agreed by management in response to Internal Audit’s similar recommendation to review the adequacy of refresher training for budget holders, draft training materials will be finalised and rolled out in a phased way throughout the next year.</p> <p><b>Responsible officer</b><br/>HSCP’s Chief Financial Officer and Head of Human Resources.</p> <p><b>Implementation date</b><br/>Training materials finalised by November 2025 and phased roll-out, incorporating feedback throughout 2026.</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

## Significant risks

We have outlined below the significant risks in arrangements that we have identified as part of our continuous planning procedures, and the work undertaken to respond to each of those risks.

|   | Significant Risk in Arrangements Identified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Work undertaken and the results of our work                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <p><b>Financial sustainability</b></p> <p>West Dunbartonshire Integration Joint Board (IJB) is forecasting significant budget gaps in future years. Its financial challenges include rising prescribing and care at home costs and uncertainty over the level of financial support from partner bodies.</p> <p>The IJB used reserves to achieve financial balance in 2023/24. This reduced its unearmarked reserves below the 2% of total budget level set in its reserves policy. Officers expect the IJB to again draw on reserves to fund a projected overspend for 2024/25.</p> <p>The Accounts Commission’s <a href="#">Integration Joint Boards' Finance and Performance 2024</a> report further highlights the unprecedented pressures and financial uncertainties facing community health and social care across Scotland. These challenges put the partnership’s financial sustainability at risk.</p> | <p><b>Work undertaken</b></p> <p>We reviewed the IJB’s financial performance and updates to its financial planning throughout the year, including the implications for general reserves balances. In addition, We reviewed the IJB’s achievement of planned recurring and non-recurring savings</p> <p><b>Results of our work</b></p> <p>For the 2024/25 financial year, the IJB delivered Health and Social Care services amounting to £256.27m against funding contributions of £256.02m, resulting in an overall deficit on the provision of services of £0.247m. The deficit was funded by a drawdown of earmarked reserves of £0.319m resulting in a net underspend of £0.072m. Although this resulted in a marginal increase in the unearmarked reserves for 2024/25 to £3.58m, they remain below the target level.</p> <p>Officers presented regular financial performance reports to the Board to update members on the IJB’s position against budget and the progress of savings programmes.</p> <p>The IJB continues to face challenges and cost pressures in delivering its services with an initial indicative budget gap of £7.77m for 2025/26 closed through savings options, management adjustments and use of reserves. While these measures result in a balanced budget for 2025/26, the IJB is projecting cumulative budget gaps of £9.00m for 2026/27 and £18.85m for 2026/27 after the application of savings measures.</p> <p>There is a significant risk that the IJB may be unable to identify and achieve the savings required to ensure financial sustainability.</p> <p>See recommendation 1 on page 35</p> |

# Financial sustainability (continued)

## Our overall assessment

| Area assessed      | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Our judgements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Significant risks identified                                                                                                                                                                          |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial planning | <p>The Board approved the IJB’s Medium Term Financial Outlook (MTFO) in November 2024, which provided a three-year financial forecast and high-level ten-year projection of financial gaps.</p> <p>The IJB identified a budget gap of £7.77m for 2025/26 which it agreed to address through use of earmarked reserves (£3.05m), savings initiatives (£1.99m), and management adjustments (£2.73m).</p> <p>The MTFO projects a cumulative budget gap of £9.00m in 2026/27, rising to £18.85m by 2027/28. The IJB has agreed a financial plan, which includes achieving savings through prescribing efficiencies, improved workforce management and service redesign.</p> | <p>The MTFO is critical in ensuring the IJB has clear sight of the scale of its financial challenges over the medium term and can respond effectively. The IJB should continue to regularly review and update the MTFO and its financial plan.</p> <p>The financial sustainability of the IJB is heavily dependent on the level of financial support provided by partner bodies. Officers should continue to work to ensure stakeholders understand their collective responsibility for the IJB’s finances.</p> | <p><b>Financial sustainability</b><br/>There is a risk to the longer-term financial sustainability of the IJB.</p> <p>See page 35 for further information and our recommendation made to the IJB.</p> |

# Financial sustainability (continued)

## Identified risks in financial sustainability arrangements and recommendations for improvement

As a result of our work we have identified risks in the IJB’s financial sustainability arrangements. These identified risks have been outlined in the table below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action; see Appendix F for further details.

|   | Financial sustainability significant risks identified                                                                                                                                                                                                                                                                                                                                                          | Recommendation for improvement                                                                                                                                                                                                                                             | IJBs response and implementation timescale                                                                                                                                                                                                                                                                                                                                 |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <p><b>Financial sustainability – Level 2</b></p> <p>The MTFO projects a cumulative budget gap of £9.00m in 2026/27, rising to £18.85m by 2027/28. The IJB has agreed a financial plan, which includes achieving savings through prescribing efficiencies, improved workforce management and service redesign.</p> <p>The challenges faced by the IJB put its longer-term financial sustainability at risk.</p> | <p>The IJB should continue to regularly review and update the MTFO and its financial plan. As part of this process, the IJB should ensure its partners understand the challenges it faces and their collective responsibility to ensure the IJB’s finances are secure.</p> | <p><b>Management’s response</b></p> <p>The MTFO was fully refreshed in November 2024 and covers the period to 2027/28. This Outlook will be refreshed in line with the production of the IJB’s next Strategic Plan effective from 1 April 2026.</p> <p><b>Responsible officer</b></p> <p>Chief Financial Officer</p> <p><b>Implementation date</b></p> <p>1 April 2026</p> |

# Financial sustainability (continued)

## Follow up of previously-reported recommendations

In September 2024 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 2024/25, we followed up on 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 2024/25                                                                                                                                                                                                                                                                                        | Conclusions reached                       |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 1 | <p><b>Financial sustainability – Level 2</b></p> <p>The IJB’s medium to long-term financial plan projects significant budget gaps in future years. The IJB faces significant financial challenges, including demographic pressures, inflation, pay awards, prescribing costs exceeding funding allocations and the extent to which partner organisations choose to pass on funding. It also has the ongoing challenge of identifying and delivering savings which do not adversely impact service delivery.</p> <p>These challenges put the IJB’s longer term financial sustainability at risk.</p> <p>The IJB should routinely refresh its Medium Term Financial Plan to reflect the current environment it is operating in and provide a clear plan to its use of savings and other transformational options in addressing its challenges.</p> <p>As part of this process, the IJB should continue working with its partners to agree actions that will help reduce cost pressures and ensure it is delivering its strategic outcomes.</p> | <p><b>Management Response:</b></p> <p>The IJB and Management acknowledge the benefit of regular updates to the MTFP. It also recognises the challenge of one-year budget settlements that don’t reflect significant financial pressures, mainly public sector pay and demographics.</p> <p>Work is ongoing to update the current MTFP for the November IJB, including a range of scenarios via sensitivity analysis. As transformational change programmes gather pace, financial assumptions on savings will be reflected.</p> <p><b>Implementation timescale:</b></p> <p>November 2024 and annual refresh from March 2026.</p> | <p><b>Progress against the recommendation</b></p> <p>The IJB approved its refreshed Medium Term Financial Outlook 2024/25 – 2027/28 in November 2024. This included revised funding gap projections and updated sensitivity analysis. This ensured the IJB’s financial forecasts better reflected the current fiscal environment.</p> | <p><b>Conclusions</b></p> <p>Complete</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                                                                                                    | Significant risks identified            |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Clarity of plans to implement the vision | <p>The IJB has articulated a clear and inclusive vision – “Improving Lives with the People of West Dunbartonshire” – supported by a well-structured Strategic Plan (2023–2026). The plan is built around four strategic outcomes: Caring Communities, Safe and Thriving Communities, Equal Communities, and Healthy Communities. These outcomes are directly aligned with the nine national health and wellbeing outcomes, ensuring consistency with national policy.</p> <p>Oversight is maintained through the Strategic Planning Group and Programme Management Office, which monitor progress against the strategic outcomes.</p> <p>The Strategic Plan and performance reports are publicly available online, complemented by plain language summaries, infographics, and visual dashboards. Community engagement is actively promoted through consultations, social media, and newsletters. The IJB’s Participation and Engagement Strategy was designed to ensure that diverse voices are heard and that information is shared inclusively across all community groups.</p> <p>The IJB’s strategic priorities are regularly monitored based on performance data, inspection findings, and community feedback. Initiatives such as the Learning Disability Review and prescribing efficiency programmes show targeted action.</p> | <p>The Strategic Plan is well-constructed and provides a good foundation for delivering the IJB’s priorities.</p> | <p>No significant risks identified.</p> |

## Vision, leadership and governance (Continued)

### Our overall assessment

| Area assessed           | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Our judgements                                                                                                  | Significant risks identified            |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Strategy and priorities | <p>West Dunbartonshire HSCP Board's Strategic Plan 2023–2026 presents a clear and structured roadmap, built around four strategic outcomes aligned with national health and wellbeing goals. It is supported by a Strategic Needs Assessment, a Strategic Delivery Plan, and the Medium Term Financial Outlook (MTFO), ensuring that priorities are evidence-based and linked to financial decision making.</p> <p>Strategic priorities are shaped by local needs and national policy, with strong alignment to partner organisations including NHS Greater Glasgow and Clyde and West Dunbartonshire Council. The Strategic Plan seeks to address key challenges including poverty, mental health, addiction, and multi-morbidity, with measurable actions and timelines to guide implementation.</p> <p>Community involvement is embedded through a dedicated Participation and Engagement Strategy, Locality Engagement Networks, and consultations with seldom-heard groups.</p> <p>Targeted interventions, including support for carers, mental health outreach, and service redesigns, demonstrate the IJB's commitment to equity and responsiveness.</p> | <p>The IJB has a clear strategy and priorities that reflect both national expectations and local realities.</p> | <p>No significant risks identified.</p> |

## Vision, leadership and governance (continued)

### Our overall assessment (continued)

| Area assessed           | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Our judgements                                                                                                                          | Significant risks identified     |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Governance arrangements | <p>The IJB has well established governance arrangements that support strategic oversight and operational delivery. These include the Board, Audit and Performance Committee, Strategic Planning Group, Clinical and Care Governance Group, and Programme Management Office.</p> <p>Governance arrangements are inclusive and collaborative, with representation from West Dunbartonshire Council, NHS Greater Glasgow and Clyde, third-sector organisations, carers, and staff. Regular meetings, structured agendas, and published reports ensure transparency. Internal and external audits, along with performance reporting, provide assurance and inform strategic decision making.</p> <p>The Board demonstrates responsiveness to change, with strategic priorities regularly reviewed considering legislation, financial pressures, and service redesigns. Multi-agency collaboration is evident in initiatives including:</p> <ul style="list-style-type: none"> <li>• the Learning Disability Review</li> <li>• Self-Directed Support Policy updates</li> <li>• Care at Home redesign</li> <li>• Children and Families “What Would It Take”.</li> </ul> | The IJB has appropriate, well established governance arrangements which support effective and transparent scrutiny and decision making. | No significant risks identified. |

# Vision, leadership and governance (continued)

## Our overall assessment (continued)

| Area assessed                         | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Our judgements                                                                                                                       | Significant risks identified     |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Financial and performance information | <p>The Board has a well-established performance reporting framework, with quarterly and annual reports aligned to strategic priorities and national health and wellbeing outcomes. These reports track 51 performance indicators, incorporating benchmarking and trend analysis to monitor progress and identify areas for improvement.</p> <p>Financial and workforce data is integrated into performance reports and scrutinised by the Board and Audit and Performance Committee. These reports are supported by Clinical and Care Governance processes, ensuring that quality, safety, and resource use are considered together.</p> <p>Continuous improvement is embedded through the Strategic Plan, Programme Management Office, and follow-up of internal audit recommendations. Improvement actions are tracked using the Pentana system and regularly reviewed by governance groups.</p> | The Board and Audit and Performance Committee receive sufficient information to support effective scrutiny of the IJB’s performance. | No significant risks identified. |

# 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                                                                                                                                                                                                                                    | Significant risks identified            |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Resources deployed to improve strategic outcomes | <p>The IJB has established mechanisms to identify and monitor cost drivers, including detailed financial performance reports, strategic needs assessments, and benchmarking data. These tools help identify high-cost areas and inform service redesign and transformation planning, with oversight provided by the Strategic Planning Group and Audit and Performance Committee.</p> <p>In response to financial pressures and strategic priorities, the Board has implemented alternative service delivery models. These include redesigning MSK physiotherapy referrals, closing the Work Connect service, and introducing the “Call Before You Convey” model in care homes. Efficiency improvements have also been made in prescribing and through digital tools and flexible working.</p> <p>Benchmarking is embedded in performance management, with comparisons made against national health and wellbeing outcomes. The Strategic Planning Group reviews performance trends and uses benchmarking to inform service redesign and assess Best Value. Participation in national frameworks further supports comparative analysis.</p> <p>The Board aligns financial resources with strategic outcomes through its Strategic Plan and Delivery Plan. The Board considers financial performance reports tracking progress and spending trends each time it meets (six times a year). The Annual Performance Report and Best Value Statement demonstrate how resources support service delivery and improvement.</p> | <p>The IJB has developed arrangements to help ensure its resources are aligned with its strategic priorities. Its significant financial challenges mean it will need to continue regularly reviewing the effectiveness of these arrangements.</p> | <p>No significant risks identified.</p> |

# Use of resources to improve outcomes (Continued)

## Our overall assessment

| Area assessed                    | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Our judgements                                                                                                                                                                                                                              | Significant risks identified     |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| Needs of service users being met | <p>The IJB involves users in service evaluation and design. This is evidenced by its Participation and Engagement Strategy, regular engagement sessions with service users and carers, and the use of varied feedback tools such as surveys and consultation forums. Service users are represented on the Board and Strategic Planning Group, ensuring that user perspectives are considered in decision-making.</p> <p>Service user needs are further addressed through transparent performance monitoring. Benchmarking against local and national targets helps identify areas for improvement, while oversight by the Strategic Planning Group ensures that delivery plans remain responsive to user needs.</p> <p>The IJB reports publicly on how it meets user needs through its Annual Performance Report. This includes performance against strategic priorities, integration indicators, and Care Inspectorate gradings. The IJB regularly updates the Performance Framework to ensure alignment with local priorities and national developments.</p> | <p>The IJB has a clear approach to involving service users in shaping services.</p> <p>The IJB’s performance monitoring and benchmarking practices are effective in assessing how effectively it is meeting the needs of service users.</p> | No significant risks identified. |

# Use of resources to improve outcomes (Continued)

## Our overall assessment

| Area assessed                                                        | Our findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Our judgements                                                                   | Significant risks identified     |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------------------------------|
| Arrangements to deliver continuous improvements in priority services | <p>The IJB supports continuous improvement through clear strategic planning and regular performance reporting.</p> <p>Improvement efforts are supported by service redesigns, risk-based planning, and oversight from the Programme Management Office. Public reporting and benchmarking ensure transparency and help identify areas for further development.</p> <p>Further findings from our review of the IJB's arrangements to deliver continuous improvements in priority services are detailed in Best Value section of this report (Section 9).</p> | The IJB has appropriate arrangements in place to support continuous improvement. | No significant risks identified. |

# 09

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. We have used a risk-based approach that is proportionate to the size and type of the body, to assess whether the IJB has made proper arrangements for securing Best Value and is complying with its community planning duties. We have also followed up on previously reported Best Value findings, and have assessed the pace and depth of improvement implemented by the IJB.

## Overall summary by reporting criteria

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

| Reporting criteria | Commentary page reference | Possible significant risks? | Significant risks identified? | Other recommendations made? | Overall conclusion |
|--------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|--------------------|
| Best Value         | 47                        | No                          | No                            | No                          | Satisfactory       |

# Best Value (continued)

## Overall commentary on the Best Value reporting criteria

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

The IJB prepares a Best Value Statement which is reviewed and updated on an annual basis. This statement considers the IJB position in relation to ten key Best Value prompts, prepared by Audit Scotland.

The questions cover:

- consideration of the responsible parties for securing Best Value
- how delivery assurances are measured
- whether there is sufficient partner buy-in on the longer-term vision of the IJB
- how value for money is demonstrated in decision making
- whether there is a culture of continuous improvement
- whether identified improvements actions which have been prioritised are those that are likely to have the greatest impact.
- whether improvement actions have been identified and prioritised in terms of those likely to have the greatest impact
- steps are taken to ensure that quality of care and service provided is not compromised due to cost saving measures
- whether performance information reported to the Board is of sufficient detail to enable value for money to be assessed and
- how the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable.

The last update was reviewed by the Senior Management Team on 3 June 2025 and reported to the Audit and Performance Committee on 25 June 2025. The Best Value statement highlights opportunities for improvement, specifically it was acknowledged that key performance indicators be better linked with budget projections.

The Board of the IJB is the key decision-making body accountable for securing Best Value in the IJB. Its membership includes six voting members from both partner bodies.

The Board is supported by the Audit and Performance Committee, Project Management Office and Senior Management Team to ensure effective reporting in accordance with the law and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Board meets six times per year, with regular financial and performance reporting. All agenda, papers and minutes are published on the IJB's website and made available to the public, while complaints received from the public are also regularly reported to the Board and investigated to demonstrate openness and transparency.

The IJB work closely with its partners, West Dunbartonshire Council and NHS GGC to ensure the agreed IJB strategic plan meets its objectives and long-term vision. The partners have made significant input into the IJB strategic plan by providing value added comments, attending strategic needs assessment workshops and completing relevant surveys.

Our wider scope work has not identified any significant weaknesses in the governance and accountability of the IJB or its use of resources. The IJB has assessed its Best Value arrangements and identified areas for improvement which it is working to address.



# Appendices

- A: Internal control conclusions
- B: Draft management representation letter
- C: Draft audit report
- D: Confirmation of our independence
- E: Other communications
- F: Wider scope ratings
- G: Current year updates, forthcoming accounting & other issues

# Appendix A: Internal control conclusions

## Other 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 control that is necessary 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 West Dunbartonshire Integration Joint Board'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 West Dunbartonshire Integration Joint Board's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in Appendix A 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 Appendix A should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

# Appendix A: Internal control conclusions (continued)

## Other deficiencies in internal control

This Appendix sets out the internal control observations that we have identified as at the date of this report. These control observations are not, in our view, significant control deficiencies but have been reported to management directly and are included in this report for your information. In our view, there is a need to address the deficiencies in internal control set out in this section to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

### Review of related parties’ transactions

#### Description of deficiency

Board members’ annual declarations of interest were submitted after the unaudited annual report and accounts were approved for issue. This meant that officers were unable to review members’ declarations and ensure any identified related party transactions were appropriately disclosed in the unaudited accounts.

We subsequently reviewed the declarations of interest against the IJB’s transactions listings and did not identify any undisclosed related party transactions.

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#### Potential effects

Officers may not be fully aware of Board member’s interests leading to incorrect or incomplete disclosure of related party transactions in the annual accounts.

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#### Recommendation

Officers should ensure annual declarations are received in suitable time for a full review to be carried out prior to issue of the unaudited accounts.

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#### Management’s response

The Chief Financial Officer will work with the IJB’s Standard’s Officer to agree to issue earlier requests for annual declarations of interest and ensure a full review is undertaken to identify or discount any related parties transactions.

#### Responsible officer

Chief Financial Officer

#### Implementation date

31 March 2026

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# Appendix B: Draft management representation letter

Forvis Mazars  
100 Queen Street  
Glasgow  
G1 3DN

XX September 2025

Dear Tom Reid,

## West Dunbartonshire Integration Joint Board - Audit for Year Ended 31 March 2024

This representation letter is provided in connection with your audit of the financial statements of West Dunbartonshire Integration Joint Board (the IJB) for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code), and applicable law.

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 Code, as amended by applicable law.

### 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 Financial 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.

I confirm that there is no information provided to you as part of the audit that I consider legally privileged.

## Appendix B: Draft management representation letter (continued)

### Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Board and committee 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 Code, as amended by applicable law.

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

## Appendix B: Draft management representation letter (continued)

### Fraud and error

I acknowledge my responsibility as Chief Financial Officer for the design, implementation and maintenance of internal control to prevent and detect fraud and error and I believe I have appropriately fulfilled those responsibilities.

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 requirements of the Code, as amended and applicable law.

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.

### Charges on assets

All the IJB's assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

### Future commitments

The IJB has no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

### Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code, as amended by the Code Update and applicable law, 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.

## Appendix B: Draft management representation letter (continued)

### Impacts of Russian Forces entering Ukraine

I confirm that I have carried out an assessment of the potential impact of Russian Forces entering Ukraine on the IJB, including the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report and the subsequent events note 5 to the financial statements fairly reflects that assessment.

### Tariffs

I confirm that I have carried out an assessment of the potential impact of changes in US trade policy in respect of tariffs, including the impact of reciprocal tariffs by other countries, including the impact of mitigation measures and uncertainties, and that the disclosure in the Annual Report and the subsequent events note 5 to the financial statements fairly reflects that assessment.

### 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.

### Annual Governance Statement

I am satisfied that the Annual Governance Statement (AGS) 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 AGS.

### 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 unadjusted misstatements.

## Appendix B: Draft management representation letter (continued)

### Wider scope and best value arrangements

I confirm that I have disclosed to you all findings and correspondence from regulators for previous and ongoing inspections of which I am aware. In addition, I have disclosed to you any other information that would be considered relevant to your work on wider scope and best value arrangements.

Yours faithfully,

Chief Financial Officer

# Appendix C: Draft audit report

## Independent auditor's report to the members of West 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 West Dunbartonshire Integration Joint Board ("the IJB") for the year ended 31 March 2025 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 2024/25 (the 2024/25 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the IJB as at 31 March 2025 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 2024/25 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.

## Appendix C: Draft audit report (Continued)

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.

### **Responsibilities of the Chief Financial Officer and the Audit and Performance Committee for the financial statements**

As explained more fully in the Statement of Responsibilities, the Chief Financial 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 Financial 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 Financial 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 Audit and Performance 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 Financial Officer and Chief Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the IJB;

## Appendix C: Draft audit report (continued)

- inquiring of the Chief Financial Officer and Chief 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's 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 Financial Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Statement of Responsibilities, Annual Governance Statement 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.

# Appendix C: Draft audit report (continued)

## 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.

## 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.

Tom Reid  
Director  
For and on behalf of Forvis Mazars LLP

## Appendix D: Confirmation of our independence

We communicate any matters which we believe may have a bearing on the 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 D: Confirmation of our independence (continued)

## 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 Audit and Performance Committee on 18 February 2025. Having completed our work for the 2024/25 financial year, we can confirm that our fees are as follows:

| Area of work               | 2024/25 fees | 2023/24 fees |
|----------------------------|--------------|--------------|
| Auditor remuneration       | £37,150      | £35,650      |
| Pooled costs               | £930         | £1,300       |
| Contribution to PABV costs | £7,130       | £7,610       |
| Sectoral cap adjustment    | (£11,200)    | (£11,200)    |
| Total fees                 | £34,000      | £33,360      |

## Fees for other work

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

## Appendix E: Other communications

| Other communication                                                                                                          | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <b>Compliance with Laws and Regulations</b> | <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>                                                                                                                                                                                                                                                                                                                      |
|  <b>External confirmations</b>               | <p>We did not experience any issues with respect to obtaining external confirmations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|  <b>Related parties</b>                      | <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"> <li>they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and</li> <li>they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.</li> </ol>                                                                                                                                           |
|  <b>Going Concern</b>                        | <p>We have not identified any evidence to cause us to disagree with the Chief Financial Officer that West Dunbartonshire Integration Joint Board 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 E: Other communications (continued)

| Other communication                                                                                                           | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>  <b>Subsequent events</b> </div>        | <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <div>  <b>Matters related to fraud</b> </div> | <p>Our audit was designed to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. Please refer to the section titled ‘<i>Fraud considerations</i>’ for our fraud considerations and conclusion.</p> <p>We will obtain written representations from management and, where appropriate, the Audit and Performance Committee, confirming that</p> <ol style="list-style-type: none"> <li>they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud;</li> <li>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;</li> <li>they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving:               <ol style="list-style-type: none"> <li>management;</li> <li>employees who have significant roles in internal control; or</li> <li>others where the fraud could have a material effect on the financial statements; and</li> </ol> </li> <li>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.</li> </ol> |

# Appendix E: Other communications (continued)

| Other communication                                                                                               | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div data-bbox="96 496 163 578"></div> <div data-bbox="193 501 443 568"><b>System of Quality Management</b></div> | <p data-bbox="509 315 2453 382">To address the requirements of ISQM (UK) 1, our firm’s System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm’s System of Quality Management, including:</p> <ul data-bbox="509 401 2415 668" style="list-style-type: none"><li data-bbox="509 401 1905 432">• Ensuring there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership</li><li data-bbox="509 451 2262 482">• Establishing and reviewing quality objectives each year, ensuring ISQM (UK) 1 objectives align with our firm's strategies and priorities</li><li data-bbox="509 501 2415 568">• Identifying, reviewing, and updating quality risks each quarter, taking into consideration a number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.)</li><li data-bbox="509 586 2415 618">• Identifying, designing, and implementing responses as part of the process to strengthen our firm's internal control environment and overall quality</li><li data-bbox="509 636 1401 668">• Evaluating responses and remediating control gaps or deficiencies</li></ul> <p data-bbox="509 686 2453 753">We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2024. Details of that assessment and our conclusion are set out in our 2023/2024 Transparency Report, which is available on our website <a href="#">here</a>.</p> |

# Appendix F: 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.                                                                                                       |

# Appendix G: Current year updates, forthcoming accounting & other issues

## Applicable for IFRS Reporters

### Current and forthcoming accounting issues

#### New standards and amendments

##### Effective for accounting periods beginning on or after 1 January 2023

##### **Amendments to IFRS 17 *Insurance Contracts*: Initial Application of IFRS 17 and IFRS 9 (Issued December 2021)**

- The amendments address potential mismatches between the measurement of financial assets and insurance liabilities in the comparative period because of different transitional requirements in IFRS 9 *Financial Instruments* (IFRS 9) and IFRS 17. The amendments introduce a classification overlay under which a financial asset is permitted to be presented in the comparative period as if the classification and measurement requirements of IFRS 9 had been applied to that financial asset in the comparative period. The classification overlay can be applied on an instrument-by-instrument basis. The amendments have been UK-adopted and endorsed by the EU.

##### **Amendments to IAS 1 *Presentation of Financial Statements* and IFRS Practice Statement 2 *Making Materiality Judgements*: *Disclosure of Accounting Policies* (Issued February 2021)**

- The amendments set out notable new requirements for accounting policy disclosures that change the requirements for entities to disclose material accounting policy information, rather than significant accounting policies, and not to disclose immaterial accounting policy information, explaining that accounting policy information taken in isolation is unlikely to be material, but it is when the information is considered together with other information in the financial statements that may make it material. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the

EU.

##### **Amendments to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*: *Definition of Accounting Estimates* (Issued February 2021)**

- The amendment introduces a new definition for accounting estimates and clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events. Earlier application is permitted. The amendments have been UK-adopted and endorsed by the EU.

##### **IFRS 18 *Presentation and Disclosure in Financial Statements* (Issued April 2024)**

- IFRS 18 *Presentation and Disclosure in Financial Statements* (IFRS 18) is a new standard that replaces IAS 1 *Presentation of Financial Statements*. The new standard aims to increase the comparability, transparency and usefulness of information about companies' financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

# Contact

## Forvis Mazars

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