



Clerk and Standards Officer:
Roger Mennie
Head of Democratic and Legal
Services
Dundee City Council

City Chambers
DUNDEE
DD1 3BY

15th October, 2026

TO: ALL MEMBERS, ELECTED MEMBERS AND OFFICER
REPRESENTATIVES OF THE DUNDEE CITY HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD
(See Distribution List attached)

Dear Sir or Madam

DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD

I refer to the agenda of business issued in relation to the meeting of the above Integration Joint Board which is to be held remotely on Wednesday 21st October, 2026 and now enclose the undernoted item of business which was not received at the time of issue.

Yours faithfully

DAVE BERRY
Chief Officer

**8 AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL
ACCOUNTS 2025/2026 - Page 1**

(Report No DIJB50-2026 by the Chief Finance Officer, copy attached – for decision).

This page is intentionally left blank

DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD
DISTRIBUTION LIST
(REVISED JUNE 2026)

(a) DISTRIBUTION - INTEGRATION JOINT BOARD MEMBERS

<u>Role</u>	<u>Recipient</u>
VOTING MEMBERS	
Elected Member (Chair)	Councillor Ken Lynn
Non Executive Member (Vice Chair)	Bob Benson
Elected Member	Councillor Siobhan Tolland
Elected Member	Councillor Dorothy McHugh
Non Executive Member	David Cheape
Non Executive Member	Colleen Carlton
NON VOTING MEMBERS	
Chief Social Work Officer	Glyn Lloyd
Chief Officer	Dave Berry
Acting Chief Finance Officer (Proper Officer)	Christine Jones
Registered medical practitioner (whose name is included in the list of primary medical services performers)	Dr David Wilson
Registered Nurse	Jayne Smith
Registered medical practitioner (not providing primary medical services)	Dr Sanjay Pillai
Staff Partnership Representative	Raymond Marshall
Trade Union Representative	Jim McFarlane
Third Sector Representative	Christina Cooper
Service User residing in the area of the local authority	Nicola Stevens
Person providing unpaid care in the area of the local authority	Martyn Sloan
Clinical Director	Dr David Shaw
PROXY MEMBERS	
Proxy Member (NHS Appointment for Voting Member)	Vacant
Proxy Member (DCC Appointment for Voting Members)	Councillor Lynne Short
Proxy Member (DCC Appointment for Voting Members)	Councillor Roisin Smith
Proxy Member (DCC Appointment for Voting Member)	Bailie Helen Wright

(b) CONTACTS – FOR INFORMATION ONLY

<u>Organisation</u>	<u>Recipient</u>
NHS Tayside (Chief Executive)	Nicky Connor
NHS Tayside (Director of Finance)	Stuart Lyall
Dundee City Council (Chief Executive)	Greg Colgan
Dundee City Council (Executive Director of Corporate Services)	Paul Thomson
Dundee City Council (Head of Democratic and Legal Services)	Roger Mennie
Dundee City Council (Legal Manager)	Maureen Moran
Dundee City Council (Members' Support)	Lesley Blyth
Dundee City Council (Members' Support)	Sharron Wright
Dundee Health and Social Care Partnership (Secretary to Chief Officer and Chief Finance Officer)	Jordan Grant
Dundee Health and Social Care Partnership	Kathryn Sharp

Dundee City Council (Communications rep)	Steven Bell
NHS Tayside (Communications rep)	Jane Duncan
NHS Fife (Internal Audit) (Principal Auditor)	Judith Triebs
Audit Scotland (Audit Manager)	Joni McBride
Regional Audit Manager – NHS	Barry Hudson
Audit Scotland (Audit Director)	Pauline Gillen
HSCP (Interim Head of Heath & Community Care)	Angie Smith
HSCP (Head of Heath & Community Care)	Jenny Hill
Health and Social Care Partnership	Shahida Naeem
Dundee City Council – Finance	John Moir
Dundee Health and Social Care Partnership	Matthew Kendall
Audit Scotland	Ross Reid
Dundee City Council (Members' Support)	Susan Young



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD – 21 OCTOBER 2026

REPORT ON: AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2025/26

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB50-2026

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Integration Joint Board's (IJB) Draft Audited Annual Statement of Accounts for the year to 31 March 2026 for approval, to note the draft external auditor's report in relation to these accounts and approve the response to this report.

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

- 2.1 Notes the contents of the attached Audit Scotland cover letter (attached as Appendix 1) and the draft external auditor's 2025/26 Annual Audit Report (attached as Appendix 2) including the completed action plan outlined from page 18 of the report, and in particular that Audit Scotland have issued an unmodified audit opinion on the IJB's 2025/26 Annual Accounts;
- 2.2 Endorses this report as the IJB's formal response to the external auditor's report;
- 2.3 Instructs the Chief Finance Officer to provide an update on progress of the action plan noted in Appendix 1 of the external auditor's report by March 2027;
- 2.4 Approves the attached Audited Annual Accounts (attached as Appendix 3) for signature and instructs the Chief Finance Officer to return these to the external auditor;
- 2.5 Instructs the Chief Finance Officer to arrange for the above Audited Annual Accounts to be published on the Dundee Health & Social Care Partnership website by no later than 31st October 2026.

3.0 FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising from this report.

4.0 MAIN TEXT

4.1 Background

- 4.1.1 The IJB's Unaudited Annual Accounts 2025/26 were presented to the IJB at its meeting of the 24 June 2026 and submitted to Audit Scotland by the Chief Finance Officer on the 26 June 2026 (Article VI of the minute of the meeting refers). The IJB is required to prepare financial statements for the financial year ending 31 March 2026 following the Code of Practice on Local Authority Accounting in the United Kingdom ("the Code"). The Annual Accounts report the financial performance of the IJB. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to the IJB for the delivery of the IJB's vision and its core objectives.

- 4.1.2 Regulation 11 of The Local Authority Accounts (Scotland) Regulations 2014 requires local government bodies to publish on its website its signed audited annual accounts by 31 October each year. In previous year's, Audit Scotland had acknowledged that the failure to meet this deadline was due to the availability of resources however through successful planning and developments it is positive to acknowledge this date will be met for 2025/26.
- 4.1.3 It is also noted that the target date for issuing audit outputs and completion of audits is set by Accounts Commission, with this target being 30 September for local government bodies. It was acknowledged in the Annual Audit Plan that the audit team would be unable to meet this target for 2025/26 but would aim to deliver this within the current five-year audit appointment.
- 4.1.4 Audit Scotland's Annual Audit Plan for 2025/26 in relation to Dundee Integration Joint Board was presented to the Integration Joint Board meeting of the 15 April 2026 (Article VII of the minute of the meeting refers). This described how the auditor would deliver their audit to the IJB, outlined their responsibilities and their intended approach.
- 4.1.5 It should be noted that the Annual Accounts 2025/26 remain in draft format until they are formally signed off by the Chair of the IJB, Chief Officer and Chief Finance Officer therefore the attached version may be subject to change. Any significant changes will be noted at the next available formal governance meeting of the IJB or PAC.

4.2 External Auditors Report

- 4.2.1 Audit Scotland has now completed their audit work and, in accordance with auditing standards, are required to report the outcome of their work in relation to their review of the financial statements, prior to formally issuing their audit opinion. This requirement has been addressed in the attached External Auditor's Report.
- 4.2.2 The report summarises the findings in relation to the overall audit of the IJB for the year ended 31 March 2026. It describes the scope of audit work undertaken during 2025/26 which includes:
- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
 - An opinion on statutory other information published with the financial statements in the annual accounts, namely the Management Commentary and Annual Governance Statement.
 - An opinion on the audited part of the Remuneration Report.
 - Conclusions on the IJB's arrangements in relation to the wider scope areas:
 - Financial Management;
 - Financial Sustainability;
 - Vision, Leadership and Governance; and
 - Use of Resources to Improve Outcomes.
 - Reporting on the IJB's arrangements for securing Best Value.
 - Provision of the Annual Audit Report.
- 4.2.3 In addition to the members of the IJB, the external auditor's report is also addressed to the Controller of Audit of the Accounts Commission for Scotland.

4.3 Key Messages Arising from the External Audit Report

- 4.3.1 Audit Scotland has noted a number of judgements and conclusions in relation to their audit work over the year

Under 2025/26 audit of the annual accounts

- All audit opinions stated that the annual accounts were free from material misstatement
- There were no significant findings or key audit matters to report. All audit adjustments were processed by the IJB

Under wider scope and Best Value audit:

- The arrangements in place for Financial Management; Financial Sustainability, Vision, Leadership and Governance; Use of Resources to Improve Outcomes; and securing Best Value are effective and appropriate.
- The IJB has made good progress with its immediate financial recovery actions, but financial sustainability remains a significant risk. The IJB and its partners must continue to progress strategic actions including service redesign and transformation to improve financial sustainability of services.

4.4 Action Plan

4.4.1 Audit Scotland has noted 3 recommendations for improvement and the associated response by IJB officers is noted in the Action Plan set out in Appendix 1 of the Audit Scotland Report.

- Management should work with partner bodies to improve budget monitoring processes to ensure forecasting and reporting of variances from budget are accurate and timely
- The IJB should ensure that its Delivery Plan is reviewed and updated on a timely basis to ensure delivery of strategic priorities can be monitored
- The IJB should develop and implement a clear plan, with defined timescales, to secure a permanent solution for the Chief Finance Officer role

4.4.2 It is recommended that the Chief Finance Officer provides an update on the progress of the agreed action to meet the recommendation prior to the end of the current financial year and in order to support the progress towards 2026/27 audit process.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

6.1 The content of this report relates to the following risk from the IJB Strategic Risk Register:

Risk	1 IJB - Financial Sustainability - There is a risk of the IJB being unable to maintain financial sustainability
Risk Level	25
Risk Appetite	Outwith
The report demonstrates:	
	An increase in risk level
	A reduction in risk level
	The effectiveness of current controls
X	The identification and implementation of additional controls Regular financial monitoring reports to the IJB will highlight issues raised. Actions to be taken by Officers, Senior Management and Budget holders to manage overspending areas. Transformation and Strategic Delivery Plan to drive forward priorities towards a sustainable financial position
	The presence of a new / emerging risk

7.0 CONSULTATIONS

7.1 The Chief Officer, External Auditor and the Clerk have been consulted in the preparation of this Report.

8.0 DIRECTIONS

- 8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working)(Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

9.0 BACKGROUND PAPERS

- 9.1 None.

Christine Jones
Acting Chief Finance Officer

DATE: 14 October 2026

4th Floor, The Athenaeum Building,
8 Nelson Mandela Place, Glasgow, G2 1BT
Phone: 0131 625 1500
[Email: info@audit.scot](mailto:info@audit.scot)
www.audit.scot

21 October 2026

Dundee City Integration Joint Board

Audit of the 2025/26 annual accounts

Independent Auditor's Report

1. My audit work on the 2025/26 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, I anticipate being able to issue unmodified audit opinions in the Independent Auditor's Report on 21 October 2026. The proposed Independent Auditor's Report is attached at [Appendix A](#).

Annual Audit Report

2. Under International Standards on Auditing in the UK (ISA (UK)), I am required to report specific matters identified from the audit of the annual accounts to those charged with governance of Dundee City Integration Joint Board in sufficient time to enable appropriate action. For Dundee City Integration Joint Board, those charged with governance are the members of the Integration Joint Board. I present for the Board's consideration my draft Annual Audit Report on the 2025/26 audit. The section headed "Significant findings and key audit matters" sets out the issues identified in respect of the annual accounts, including those that I am required to report to you.

3. The Annual Audit Report also sets out conclusions on the wider scope areas that frame public audit as set out in the Code of Audit Practice.

4. The Annual Audit Report will be issued in final form after the audit of the annual accounts has been completed.

Uncorrected misstatements

5. I also report to those charged with governance all uncorrected misstatements in the annual accounts which I have identified during the course of my audit, other than those of a trivial nature, and request that these misstatements be corrected.

6. There are no uncorrected misstatements to report.

Other ISA (UK) matters

7. In presenting this letter and the Annual Audit Report to the Board, I seek confirmation from those charged with governance on the following matters:

- if they are aware of any instances of actual, suspected, or alleged fraud,
- if they are aware of any subsequent events that have occurred since the date of the financial statements,
- if they are content that the methods, assumptions, and data used in making accounting estimates in the annual accounts are appropriate,
- if all related party relationships and transactions they are aware of are reflected in the annual accounts, and
- if they are aware of any non-compliance with laws and regulations.

8. Any issues that I have identified from my audit in relation to other ISA (UK) matters that I am required to report to those charged with governance have been reported in the section headed “Other matters to report” in the Annual Audit Report.

Representations from the Section 95 Officer

9. As part of the completion of the audit, I am seeking written representations from the Chief Finance Officer, who is the Section 95 Officer, on aspects of the annual accounts, including the judgements and estimates made.

10. A draft letter of representations is attached at [Appendix B](#). This should be signed and returned to me by the Section 95 Officer with the signed annual accounts prior to the Independent Auditor’s Report being signed.

Appendix A: Proposed Independent Auditor's Report

Independent auditor's report to the members of Dundee City Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Dundee City Integration Joint Board for the year ended 31 March 2026 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, 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 2025/26 (the 2025/26 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the body as at 31 March 2026 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 2025/26 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

I conducted my 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. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 15 April 2026. My period of appointment is two years, covering 2025/26 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body'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 body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

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

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

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the body'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 body's operations.

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

Auditor's responsibilities for the audit of the financial statements

My 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 my 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. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my 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 body;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Chief Finance Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my 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 my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

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

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

Reporting on other requirements

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

I have audited the parts of the Remuneration Report described as audited. In my opinion, the audited parts of the Remuneration Report have been

properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Other information

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

My 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 my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

In my 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 I am required to report by exception

I am required by the Accounts Commission to report to you if, in my 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

- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my 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, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pauline Gillen
Audit Director
Audit Scotland
4th Floor
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

This page is intentionally left blank

Appendix B: Letter of Representations (ISA (UK) 580) [the Section 95 Officer should reproduce this on the audited body's letterhead]

21 October 2026

Pauline Gillen
Audit Scotland
4th Floor
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Dundee City Integration Joint Board

Annual accounts 2025/26

Dear Pauline

1. This representation letter is provided in connection with your audit of the annual accounts of Dundee City Integration Joint Board for the year ended 31 March 2026 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view and have been properly prepared, and for expressing other opinions on the Remuneration Report, Management Commentary, and Annual Governance Statement.

2. I confirm to the best of my knowledge and belief, and having made such enquiries as I considered necessary, the following representations given to you in connection with your audit of Dundee City Integration Joint Board's annual accounts for the year ended 31 March 2026.

General

3. I have fulfilled my responsibilities for the preparation of the 2025/26 annual accounts as set out in your 2025/26 Annual Audit Plan. All the accounting records, documentation, and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Dundee City Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. As you have reported, there are no uncorrected misstatements.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (2025/26 Code), mandatory guidance from LASAAC, and the

requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003, and the Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, I have ensured that the financial statements give a true and fair view of the financial position of Dundee City Integration Joint Board at 31 March 2026 and the transactions for 2025/26.

Accounting Policies and Estimates

7. All material accounting policies applied are as shown in the note included in the financial statements. The accounting policies are determined by the 2025/26 Code, where applicable. Where the 2025/26 Code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Dundee City Integration Joint Board's circumstances and have been consistently applied.

8. The methodology, significant assumptions, and data used in making accounting estimates are reasonable, and have been properly reflected and disclosed in the financial statements in accordance with the 2025/26 Code. Judgements made in making estimates have been based on the latest available and reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed Dundee City Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Dundee City Integration Joint Board's ability to continue to adopt the going concern basis of accounting.

Assets

10. All assets at 31 March 2026 of which I am aware have been reported in the financial statements.

Liabilities

11. All liabilities at 31 March 2026 of which I am aware have been reported in the financial statements.

Contingent Liabilities

12. There are no significant contingent liabilities, other than those disclosed in Note 12 to the financial statements, arising either under formal agreement or through formal undertakings requiring disclosure in the financial statements. All known contingent liabilities have been fully

and properly disclosed in accordance with IAS 37, as adopted by the 2025/26 Code.

Litigation and Claims

13. All known actual or possible legal claims have been disclosed to you and have been accounted for and disclosed in the financial statements in accordance with the 2025/26 Code.

Fraud

14. I understand my responsibilities for the design, implementation, and maintenance of internal control to prevent fraud and I believe I have appropriately fulfilled those responsibilities.

15. I have provided you with all information in relation to:

- my assessment of the risk that the financial statements may be materially misstated as a result of fraud,
- any allegations of fraud or suspected fraud affecting the financial statements, and
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

16. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

17. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with IAS 24, as adopted by the 2025/26 Code. I have made available to you the identity of all of Dundee City Integration Joint Board's related parties and all the related party transactions of which I am aware.

Remuneration Report

18. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management Commentary

19. I confirm that the Management Commentary has been prepared in accordance with statutory guidance, and the information is consistent with the financial statements.

Corporate Governance

20. I confirm Dundee City Integration Joint Board has undertaken a review of the system of internal control during 2025/26 to establish the extent to which it complies with proper practices set out in *Delivering Good Governance in Local Government: Framework 2016*. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

21. I confirm that the Annual Governance Statement has been prepared in accordance with the *Delivering Good Governance in Local Government: Framework 2016* and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements, or issues identified, since 31 March 2026 which require to be reflected in the Annual Governance Statement or annual accounts.

Events Subsequent to the Date of the Balance Sheet

22. All events subsequent to 31 March 2026 for which IAS 10, as adopted by the 2025/26 Code, requires adjustment or disclosure have been adjusted or disclosed.

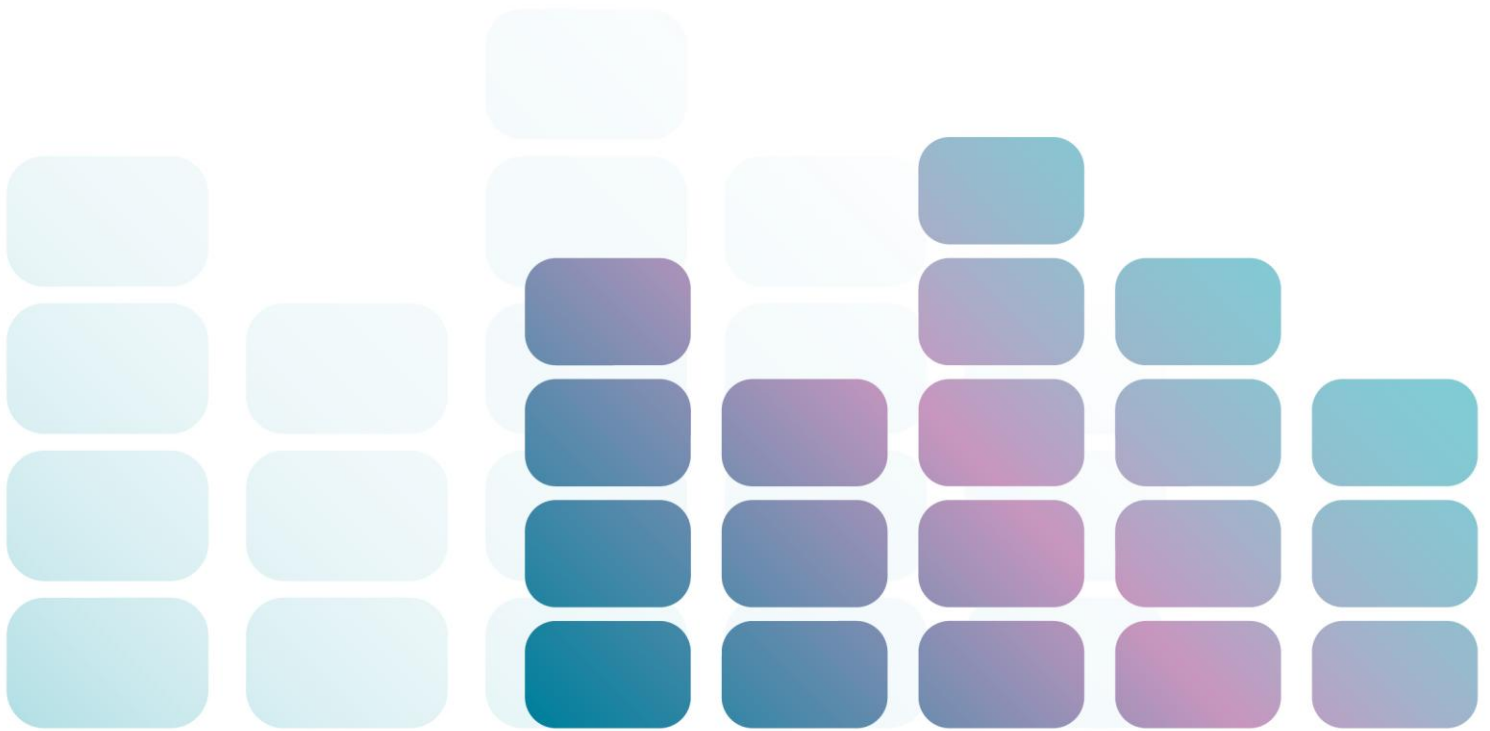
Yours sincerely

Christine Jones

Chief Finance Officer (Section 95 Officer)

Dundee City Integration Joint Board

2025/26 Annual Audit Report - DRAFT



Prepared for Dundee City Integration Joint Board and the Controller of Audit
October 2026

This page is intentionally left blank

Contents

Summary of audit opinions and conclusions	3
Introduction	4
Audit scope, responsibilities, and fee	5
Audit of the annual accounts	8
Wider scope and Best Value audit	13
Appendix 1	19
Appendix 2	22

Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

This page is intentionally left blank

Summary of audit opinions and conclusions

Audit of the annual accounts

- 1 All audit opinions stated that the annual accounts were free from material misstatement.
- 2 There were no significant findings or key audit matters to report. All audit adjustments were processed by Dundee City Integration Joint Board.

Wider scope and Best Value audit

- 3 Dundee City Integration Joint Board has effective and appropriate arrangements in place for Financial Management; Financial Sustainability; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.
 - 4 While Dundee City Integration Joint Board has effective and appropriate arrangements in place for Vision, Leadership and Governance, the prolonged interim status of the Chief Finance Officer role should be resolved through permanent arrangements.
 - 5 Dundee City Integration Joint Board has effective and appropriate arrangements in place for securing Best Value.
-

Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2025/26 audit of Dundee City Integration Joint Board's annual accounts and the wider scope areas specified in the [Code of Audit Practice \(2021\)](#).
2. The Annual Audit Report is addressed to Dundee City Integration Joint Board, hereafter referred to as 'the IJB', and the Controller of Audit, and will be published on Audit Scotland's website in due course.

Appointed auditor and independence

3. Pauline Gillen, of Audit Scotland, has been appointed as the external auditor of the IJB for the period from 2025/26 until 2026/27. As reported in the Annual Audit Plan, the engagement lead and the audit team are independent of the IJB in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from the IJB, including no provision of non-audit services.

Acknowledgements

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

Audit scope, responsibilities, and fee

Scope of the audit

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

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

Responsibilities and reporting

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

Auditor's responsibilities

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

8. The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may

not be all that exist. Communicating these does not absolve the IJB from its responsibilities outlined below.

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

The IJB's responsibilities

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

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

Audit Fee

11. The audit fee for the 2025/26 audit was reported in the Annual Audit Plan and was set at £35,480. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

Audit outputs and completion

12. The target date for issuing audit outputs and completion of the audit is set by the Accounts Commission. In setting the target date, consideration is given to the statutory date for approving the annual accounts, which is 30 September 2026 for local government bodies.

13. As outlined in the Annual Audit Plan, the audit team was unable to meet the target date of 30 September 2026 for issuing audit outputs and completion of the audit. This is due to prioritising the quality of our audit work over meeting target dates, as required by the Accounts Commission, and consistent with messaging from the Financial Reporting Council which has made clear that audit quality takes precedence. The audit team

instead worked towards completion of the audit by the later date of 21 October 2026 and are working with the IJB to deliver the audit by target dates by the end of the audit appointment.

National performance audit reporting

14. The Auditor General for Scotland and the Accounts Commission regularly publish performance audit reports. These cover a range of matters, many of which may be of interest to the IJB. Details of national and performance audit reports published over the last year can be seen in [Appendix 3](#).

Audit of the annual accounts

Main judgements

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

There were no significant findings or key audit matters to report. All audit adjustments were processed by the IJB.

Audit opinions on the annual accounts

15. The IJB's annual accounts were approved by the Joint Board and certified by the appointed auditor on 21 October 2026. The Independent Auditor's Report is included in the IJB's annual accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



Audit timetable

16. The unaudited annual accounts and all working papers were received on 26 June 2026 in accordance with the agreed audit timetable. Officers provided working papers promptly and gave good support to the audit team throughout the audit, contributing to the efficient and timely completion of the audit.

Materiality

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

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

19. Materiality levels for the audit of the IJB were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual

accounts. Materiality levels were updated and these can be seen in [Exhibit 1](#).

Exhibit 1
2025/26 Materiality levels

Materiality	
Materiality – set at 2% of gross expenditure	£7.6 million
Performance materiality – set at 75% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£5.7 million
Reporting threshold – set at 5% of materiality.	£380,000

Source: Audit Scotland

Significant findings and key audit matters

20. ISA (UK) 260 requires auditors to communicate significant findings from the audit to those charged with governance, which for the Dundee City IJB is the Performance and Audit Committee.

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

22. In determining key audit matters, auditors consider:

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

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

Qualitative aspects of accounting practices

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

Accounting policies

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

Accounting estimates

26. Accounting estimates are used in the IJB's financial statements. Audit work considered the process management has in place around making accounting estimates, including the assumptions and data used in making the estimates, and the use of any management experts. Audit work concluded:

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

Disclosures in the financial statements

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

28. In accordance with normal audit practice, presentational and disclosure amendments were discussed and agreed with management. The disclosure changes were satisfactory.

Audit adjustments

29. Audit adjustments were required to the financial statements to correct misstatements that were identified from the audit. Details of all audit adjustments greater than the reporting threshold of £380,000 are outlined in Exhibit 2.

Exhibit 2

Audit adjustments

Details	Financial statements lines impacted	Comprehensive Income and Expenditure Statement (CIES)		Balance Sheet	
		Dr	Cr	Dr	Cr
Audit adjustments to financial statements		£000	£000	£000	£000
1. An audit adjustment was required for the treatment of the risk share arrangement with Dundee City Council.					
	Trade Payables				1,334
	Trade Receivables			1,334	
Net impact on financial statements					0

Source: Audit Scotland

Significant risks of material misstatement identified in the Annual Audit Plan

30. Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 3, \(page 12\)](#).

Exhibit 3

Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response	Outcome of audit work
Fraud caused by management override of controls International Standard on Auditing (UK) 240, states that management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.	The audit team will: • Agree balances and income to Dundee City Council and NHS Tayside financial reports/ledger/correspondence • Obtain assurances from the auditors of Dundee City Council and NHS Tayside which ensure completeness, accuracy and allocation of income and expenditure. • Review financial monitoring reports during the year. • Review year-end consolidation of expenditure reports from Dundee City Council and NHS Tayside including examining any significant adjustments.	Audit work performed found: • we agreed balances, income and expenditure to supporting information from the partners and reviewed the year-end consolidation reports. We did not identify any significant issues. However an adjustment was required to the balances with Dundee City Council as outlined in Exhibit 2. • we obtained assurances from the external auditors of Dundee City Council and NHS Tayside. These did not identify any areas of concern. • we reviewed adjustments at year end and financial monitoring reports and did not identify any significant issues. Conclusion: no evidence of fraud caused by management override of controls.

Source: Audit Scotland

Prior year recommendations

31. The IJB has made further progress in implementing the agreed prior year audit recommendation in relation to service redesign and financial sustainability. For this action, a revised response and timescale has been agreed with the IJB and is outlined in [Appendix 1](#).

Wider scope and Best Value audit

Conclusion

The arrangements in place for Financial Management; Financial Sustainability, Vision, Leadership and Governance; Use of Resources to Improve Outcomes; and securing Best Value are effective and appropriate.

The IJB has made good progress with its immediate financial recovery actions, but financial sustainability remains a significant risk. The IJB and its partners must continue to progress strategic actions including service redesign and transformation to improve financial sustainability of services.

Audit approach to wider scope and Best Value

Wider scope

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

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

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

Best Value

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

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

Significant wider scope and Best Value risks

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

Exhibit 3

Significant wider scope and Best Value risks

Significant risk	Planned audit response	Outcome of audit work
Financial Sustainability Dundee IJB is predicting that it will use all of its uncommitted general fund reserves in 2025/26. This will leave the IJB with no contingency to address unexpected events or emergencies. This creates a risk to setting a balanced budget for 2026/27 and to the IJB's future commissioning of community health and social care services.	The audit team will: • Review progress against the actions set out in the 2025/26 financial recovery plan. • Review budget papers for 2026/27, including the financial position and the projected 5 Year Financial Outlook.	Audit work performed found: • The IJB has developed financial recovery plans and incorporated savings into its annual budget. • The assumptions made in the financial plans are reasonable. • The plans are aligned with the IJB's Strategic Commissioning Framework and priorities. Conclusion: The IJB has made good progress with its immediate financial recovery actions, but financial sustainability remains a significant risk. The IJB and its partners must continue to progress strategic actions including service redesign and transformation to improve financial sustainability of services.

Source: Audit Scotland

Conclusions on wider scope audit

Financial Management

37. The audit work performed on the arrangements the IJB has in place for securing sound financial management found that these were generally effective and appropriate.

38. Dundee City IJB approved its 2025/26 budget in March 2025 with a funding gap of £17.548 million. The IJB proposed to fund the gap primarily through operational efficiencies and savings proposals, supplemented by the use of reserves. Of the planned efficiencies, savings and use of reserves, 84% (£14.8 million) were delivered.

39. The year-end financial deficit required additional funding of £4.090 million from Dundee City Council and NHS Tayside under the agreed Risk Share arrangement.

40. The financial monitoring position as at 31 March 2026 presented to the IJB in June 2026 had deteriorated significantly from the February position presented in April 2026. The total overspend increased from £4.961 million to £5.659 million, which resulted in an additional £0.500 million of Transformation Funding being decommitted from its initial intended purpose to reduce the year end deficit.

41. The IJB should improve its budget monitoring processes to ensure forecasting and reporting of variances from budget are accurate and timely. Forecasting accuracy is particularly important now that the IJB's uncommitted general fund reserves have been reduced, leaving no contingency to address unexpected events or emergencies.

Recommendation 1

Management should work with partner bodies to improve budget monitoring processes to ensure forecasting and reporting of variances from budget are accurate and timely.

Financial Sustainability

Reserves have fallen below the level set out in the IJB reserves strategy

42. The IJB's earmarked reserves have reduced to £5.880 million and non-earmarked reserves to nil at 31 March 2026. The IJB's reserves strategy sets the target level of reserves of at least 2% of the annual operating budget. With a 2026/27 budget of £357.6 million, reserves have fallen below this target threshold at approximately 1.6%.

43. With depleted reserves, there is a heightened risk of IJB reliance on increased or additional partner body contributions in future periods.

2026/27 Budget and Savings

44. Our annual audit plan identified a significant risk in relation to financial sustainability, specifically the IJB's ability to set a balanced budget for 2026/27 and the risk to the future commissioning of health and social care services.

45. The IJB's 2026/27 budget was agreed at the March 2026 IJB meeting. The balanced budget included proposed recurring savings of £8.929 million and £1.500 million of non-recurring proposals. An update was presented at the June 2026 IJB meeting, following details of confirmed budget settlement received from NHS Tayside resulting in an additional £1.0 million funding gap for 2026/27.

Vision, Leadership and Governance

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

47. The Board met seven times in 2025/26, and the Performance and Audit Committee met four times in the same period. The meetings continue to be held virtually, with agenda papers and video recordings publicly available on the Dundee Health and Social Care Partnership website. Our observations at committee meetings have found that these are conducted in a professional manner and there is a good level of scrutiny and challenge by members.

The Annual Delivery Plan should be revised to support the Strategic Commissioning Framework 2023-2033

48. The IJB's Strategic Commissioning Framework covers the 10 year period from 2023 – 2033. The framework contains six priorities with associated actions categorised across the short term (2023-2026), medium term (2026-2029) and long term (2029-2033).

49. The Framework has previously been supported by a delivery plan with the 2023-26 delivery plan covering the 18 months to March 2026. The 2023-26 plan specifies that it should be fully reviewed and updated at the end of each financial year, with the first review taking place in March 2026.

50. The annual review of the delivery plan has not yet taken place. It is expected to be completed in December 2026. Without an updated delivery plan, the IJB may have difficulty monitoring progress in delivering on its strategic priorities. Moreover, the IJB may not be able to clearly demonstrate alignment between its strategic priorities and the actions taken to support delivery.

Recommendation 2

The IJB should ensure that its Delivery Plan is reviewed and updated on a timely basis to ensure delivery of strategic priorities can be monitored.

Appointment of a permanent Chief Finance Officer would provide increased stability in the finance function

51. The Chief Finance Officer role has been filled on an interim basis since January 2024. While the interim arrangements have provided continuity in the short-term, the extended period without a permanent appointment may create risks around longer-term continuity and succession planning.

Recommendation 3

The IJB should develop and implement a clear plan, with defined timescales, to secure a permanent solution for the Chief Finance Officer role.

Use of Resources to Improve Outcomes

52. Dundee City IJB's key strategic performance indicators are reported to the Performance and Audit Committee every quarter. The 2025/26 Annual Performance Report sets out progress in meeting the national and local health and wellbeing outcomes. 18 indicators are monitored by the IJB: 9 on an annual basis and 9 on a two-yearly basis as this national information is only available every two years. All 18 were reported in 2025/26. Where no 2025/26 data was reported, the most recent data was considered. Results are taken from the Health and Care Experience Survey 2025 to 2026.

53. National Indicators 1-9 are reported every two years. In the 2025/26 annual performance report, performance against these indicators was mostly positive when compared to the Scottish average performance. Three indicators were reported as below the Scottish average, with only one having a variance of more than 1%. Two of those below the Scottish average have shown improvement since the prior year.

54. For national indicators 11-19 in 2025/26, performance varied with four of the indicators outperforming the Scottish average and the other five underperforming comparatively.

Eight indicators outperform the Scottish average

55. Indicators 13 'Emergency bed day rate' and 19 'Number of days people spend in hospital when they are ready to be discharged' have consistently performed significantly better than the Scottish average and have both improved further in 2025/26.

56. Indicator 5 'percentage of adults receiving any care or support who rate it as excellent or good' has fluctuated for Dundee in the past five years but is in line with the Scottish average for 2025/26 after improving on the prior year.

Four indicators below the Scottish average have deteriorated further in 2025/26

57. Of the indicators below the Scottish average, four have comparatively deteriorated further in 2025/26.

58. For indicator 14 'Readmission to acute hospital within 28 days of discharge rate' the local position has deteriorated further against the Scottish average. This is the largest deviation from the Scottish average.

59. Indicator 12 measures the emergency admission rate and shows a significant deviation from the Scottish average, with Dundee being 37% higher. This has been a consistently poor performing indicator for Dundee but has deteriorated further in 2025/26. Dundee saw a 2.3% increase, whereas the Scottish average experienced a 1.2% increase.

60. The IJB has identified urgent care demand, recovery after discharge and prevention as important areas for improvement.

Conclusions on Best Value

61. The Local Government (Scotland) Act 2003 places a duty on Local Government bodies to secure Best Value. As Integration Joint Boards are local government bodies under section 106 of the Local Government (Scotland) Act 1973, IJBs have the same statutory duty to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

62. Dundee City IJB completes an annual self-assessment to provide assurance that Best Value is being achieved through the IJB's governance arrangements and activities. The latest Best Value self-assessment review was reported to the Performance and Audit Committee in September 2026, the report concluded that the IJB continues to have sufficient evidence to demonstrate that Best Value is being achieved.

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

Appendix 1

Action plan 2025/26

2025/26 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
1. There was an unanticipated deterioration between the final forecasted position for 2025/26 and the year-end actuals The financial monitoring position as at 31 March 2026 presented to the IJB in June had deteriorated significantly from the February position presented in April. An additional £500k of Transformation Funding was decommitted from its initial intended purpose and repurposed to reduce the year end deficit. Risk: Without accurate forecasting, a body cannot effectively predict its savings or performance against budget. The resulting impact would likely be detrimental to service delivery or place reliance on additional partner body contributions.	Management should work with partner bodies to improve budget monitoring processes to ensure forecasting and reporting of variances from budget are accurate and timely.	Accepted Financial Monitoring and projections will always include an element of assumptions and potential unknowns; however best efforts will always be made to ensure the most up to date information is utilised throughout the year. Additional measures have been implemented to improve the information flow between budget holders and finance team to mitigate this risk where possible going forward. Acting Chief Finance Officer 31 March 2027

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
2. The Annual Delivery Plan has not been reviewed or updated since it lapsed in March 2026 The planned annual review of the delivery plan has not yet taken place and per the Governance Action Plan Progress Report presented to the PAC in September 2026, is expected to be completed in December 2026. Risk: Without an updated delivery plan, the IJB may have difficulty monitoring progress in delivering on its strategic priorities. Moreover, the IJB may not be able to clearly demonstrate alignment between its strategic priorities and the actions taken to support delivery.	The IJB should ensure that its Delivery Plan is reviewed and updated on a timely basis, clearly setting out actions, timescales and demonstrating alignment with the Strategic Commissioning Framework 2023-2033. Progress against the Delivery Plan should be routinely reported to the IJB.	Accepted Capacity to review and update the delivery plan has been significantly constrained due to staff pressures and competing statutory work within the relevant team. The update of the delivery plan must follow the update of the Strategic Commissioning Framework following the statutory review concluded in February 2026. This work is nearing its final stages and both this and the revised Delivery Plan are scheduled for the December 2026 IJB. The regularity of future reporting will be dependent on available staff resource; a realistic reporting schedule will be proposed to the IJB in December 2026. Acting Head of Strategic Services December 2026
3. Interim Chief Finance Officer role The CFO role has been filled in an interim capacity for over 2 years. Risk: An extended period without a permanent appointment may create risks around longer-term continuity and succession planning.	Management should progress arrangements to establish a sustainable, permanent solution for the Chief Financial Officer role. This should include agreeing a clear timetable for appointment to the post and appropriate contingency and succession arrangements to maintain continuity of financial leadership.	Accepted Work continues to ensure leadership arrangements within the HSCP are resilient and sufficiently agile to respond to ongoing public sector reform and increasing demands. The Chief Financial Officer role is key to this given the dual role for the HSCP and as statutory Section 95 Officer role of the IJB. This work is due for completion by the end of 2026. Chief Officer December 2026

Follow-up of prior year recommendations

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

Appendix 2

Supporting national and performance audit reports

Report name	Date published
Local government budgets 2025/26	22 May 2025
NHS in Scotland: Spotlight on governance	28 May 2025
Delivering for the future: Responding to the workforce challenge	7 August 2025
Flooding in communities: Moving towards flood resilience	28 August 2025
Adult Disability Payment	18 September 2025
Scotland's colleges 2025	2 October 2025
Improving care experience: Delivering The Promise	8 October 2025
Local government performance: Spotlight on culture and leisure services	23 October 2025
Financial sustainability and taxes	13 November 2025
NHS in Scotland 2025: Finance and performance	4 December 2025
Delayed discharges: A symptom of the challenges facing health and social care	8 January 2026
Community health and social care: Performance 2025	8 January 2026
Administration of Scottish income tax 2024/25	16 January 2026
Local Government in Scotland: Financial bulletin 2024/25	29 January 2026
The Scottish Budget 2026/24: Supplement to the Financial bulletin 2024/25	12 February 2026
Integration Joint Boards: Finance bulletin 2024/25	26 February 2026
Annual Assurance and Risks Report: A review of 2024/25 local government audits in Scotland	12 March 2026

Dundee City Integration Joint Board

2025/26 Annual Audit Report - DRAFT



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

This page is intentionally left blank

Dundee City Integration Joint Board

Annual Accounts

Audited

2025-26

This page is intentionally left blank

Dundee City Integration Joint Board

Audited Annual Accounts 2025-26

Contents

	Page Number
Management Commentary	3
Statement of Responsibilities	23
Remuneration Report	25
Annual Governance Statement	28
The Financial Statements:	
Comprehensive Income and Expenditure Statement	37
Movement in Reserves Statement	38
Balance Sheet	39
Notes to the Financial Statements	40
Independent Auditor's Report	48

This page is intentionally left blank

Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 was passed by the Scottish Parliament on 25 February 2014 and received Royal Assent in April 2014. This established the framework for the integration of health and adult social care in Scotland, to be governed by Integration Authorities with responsibility for the strategic planning of the functions delegated to it and for ensuring the delivery of its functions through the locally agreed operational arrangements.

Following approval from Dundee City Council and NHS Tayside, the Dundee Integration Scheme, the formal legal partnership agreement between the two parent organisations, was submitted to the Scottish Ministers in August 2015. On 3 October 2015 Scottish Ministers legally established Dundee's Integration Joint Board as a body corporate by virtue of the Public Bodies (Joint Working) (Integration Joint Board) (Scotland) Amendment (No 3) Order 2015. The Integration Scheme was subsequently reviewed by the statutory partners and approved by the Scottish Government in November 2022.

Dundee City Integration Joint Board (IJB) formally became responsible for the operational governance and oversight of delegated health and social care functions with effect from 1 April 2016, and through the Chief Officer is responsible for the operational management of integrated services excluding delegated acute services. The Integration Joint Board directs Dundee City Council and NHS Tayside to deliver these services in accordance with the Strategic Plan through Dundee Health and Social Care Partnership (DHSCP). The services delegated to Dundee City IJB by NHS Tayside and Dundee City Council are listed in the [Dundee Integration Scheme](#).

This publication contains the financial statements for Dundee City Integration Joint Board for the year ended 31 March 2026. The Management Commentary highlights the key activities carried out to date and looks forward, outlining the anticipated financial outlook for the future and the challenges and risks facing health and social care services over the medium term.

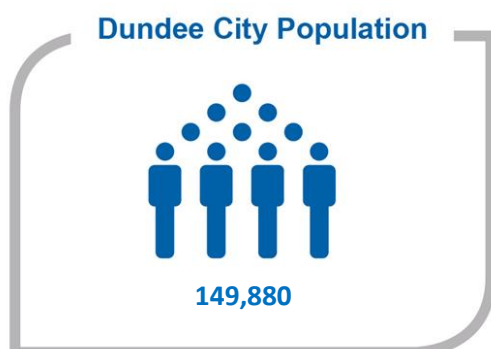
Role and Remit of Dundee City Integration Joint Board

Dundee City Integration Joint Board has responsibility for planning and providing defined health care and social care services for the residents of Dundee encompassing an area of 60 square kilometres and a population of around 150,000. These services are provided in line with the Integration Joint Board's Strategic Commissioning Framework 2023-2033 which can be found here: [Planning for Excellence in Health and Social Care | Dundee Health and Social Care Partnership \(dundeehscp.com\)](#)

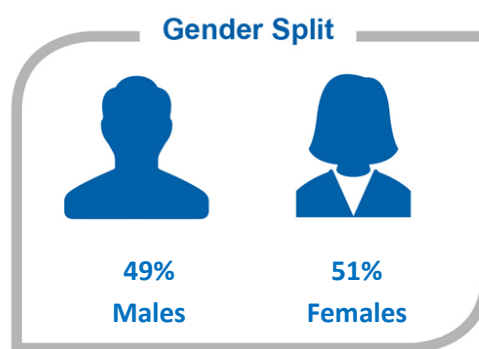
Population, health and deprivation impact directly on demand for health and social care services and can often result in higher support levels being required. Dundee has high levels of inequalities within the city with significant variances across locality areas, driven by high levels of deprivation and resultant impact on higher prevalence levels of health and multiple long-term conditions. In addition to frailty and ill-health which is prevalent in the ageing population, many younger adults in Dundee are experiencing health conditions earlier in life as a result of deprivation and associated impact of drug and alcohol and mental health issues. These factors highlight the scale of the challenges Dundee City Integration Joint Board faces over the coming years.

A full profile of Dundee City is set out in the [Strategic Needs Assessment](#). Some of the key characteristics are presented below. All these characteristics have an impact on the demand for services commissioned by the Dundee City IJB, both now and in the future.

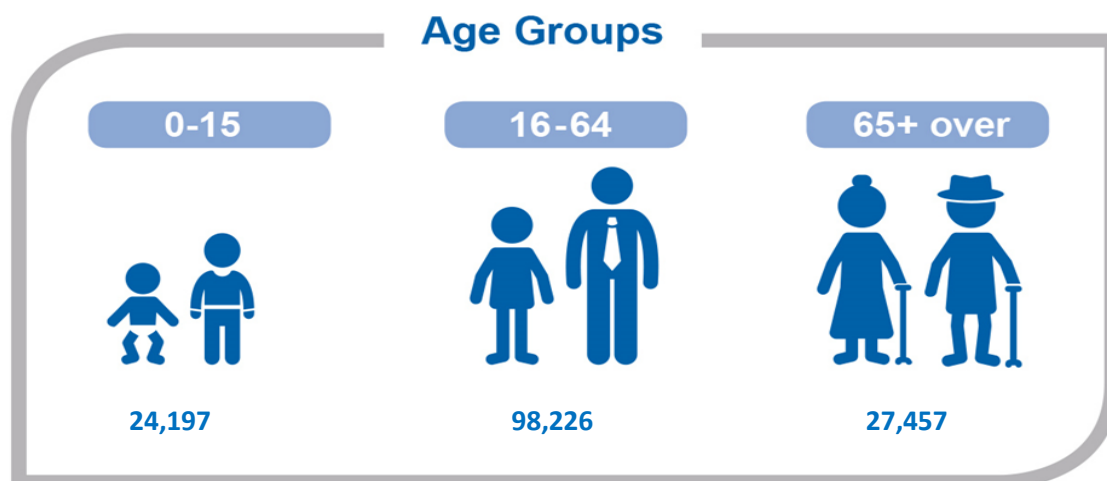
POPULATION PROFILE AND PROJECTIONS



(Source: [National Records of Scotland](#), 2025)



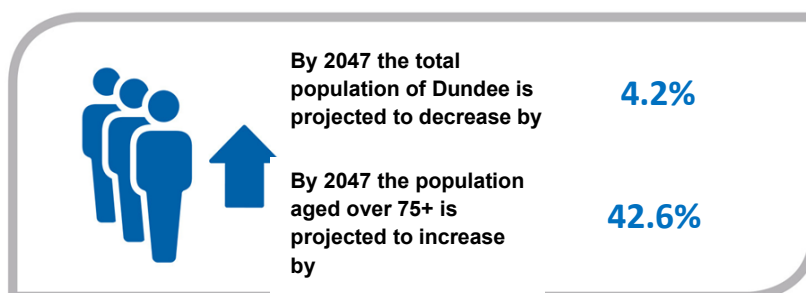
(Source: [National Records of Scotland](#), 2025)



(Source: [National Records of Scotland](#), 2025)

Projected Population

Like other parts of Scotland, Dundee is expected to see a significant rise in the number of older people with an increase of **42.6%** in those over 75 anticipated between 2022 and 2047.



Life Expectancy

Dundee **males have the fifth lowest** life expectancy in Scotland and Dundee **females have the fourth lowest** life expectancy in Scotland, with factors such as prevalence of substance misuse, mental health problems, smoking, and obesity all contributing to the reduced life expectancy.



Female Life Expectancy at Birth – 79.6 years
(compared to 81.1 for a Scottish female, a difference of 1.5 years)

Male Life Expectancy at Birth – 75.3 years old
(compared to 77.2 years for a Scottish male, a difference of 2 years)

(Source: [NRS Life Expectancy in 2021-23 by Council Area Scotland](#))

Deprivation

Dundee is the **5th** most deprived local authority area in Scotland with just over **36.6%** of the Dundee population living in the **20%** most deprived areas of Scotland.



In Dundee, **six out of eight Dundee LCPP areas** are above the Scottish average of **19.5%** and are also above the Dundee average of **36.6%**

(Source: Scottish Index of Multiple Deprivation 2020, Scottish Government)

Drug Admissions



Dundee has the highest drug related hospital admissions.

Dundee – **346.9** per, 100,000 population (3 year rolling average 22/23 to 24/25)

Scotland - **164.3** per 100,000 population

(Source: *Estimating the Prevalence of Problem Drug Use in Scotland 2015-16*, PHS (published 05/03/2019))

Homelessness



1,377 households assessed as homeless in 2024/25

45% of households have at least one identified support need

(Source: *Homelessness in Scotland 2024 to 2025*, Scottish Government)

Physical Disability



14922 (16+ popn) people in Dundee identified themselves as having a disability or long-term condition that limited their day to day activities a lot

12% of Dundee's population

(Source: *Census 2022*, scotlandscensus.gov.uk)

Membership of Dundee City Integration Joint Board

The voting membership of Dundee City Integration Joint Board is drawn from three elected members nominated by the Council and three non-executive members nominated by the Health Board.

The table below notes the membership of Dundee City Integration Joint Board in 2025/26:

Voting Members:

Role	Member
Nominated by Tayside Health Board (Chair/Vice Chair)	Bob Benson (Vice Chair, resigned 30/09/26) Heather Dunk (member and Chair from 21/10/26)
Nominated by Tayside Health Board	Colleen Carlton
Nominated by Tayside Health Board	David Cheape
Councillor Nominated by Dundee City Council (Chair/Vice Chair)	Councillor Ken Lynn (Chair; Vice Chair from 21/10/26)
Councillor Nominated by Dundee City Council	Councillor Dorothy McHugh Bailie Helen Wright (Proxy member)
Councillor Nominated by Dundee City Council	Councillor Siobhan Tolland Councillor Roisin Smith (Proxy member) Councillor Lynne Short (Proxy member)
Third Sector Representative	Christina Cooper (voting member from 01/09/26)
Service user residing in the area of the local authority	Nicola Stevens (from 18 February 2026, vacant prior to this date) (voting member from 01/09/26)
Persons providing unpaid care in the area of the local authority	Martyn Sloan (voting member from 01/09/26)

Non-voting members:

Role	Member
Chief Social Work Officer	Glyn Lloyd (Dundee City Council)
Chief Officer	Dave Berry (Acting from 17/01/2024; permanent from 30/05/2025)
Proper Officer Appointed under section 95 (Chief Finance Officer)	Christine Jones (Acting from 17/01/2024)
Registered medical practitioner whose name is included in the list of primary medical performers prepared by the Health Board	Dr David Wilson
Registered nurse who is employed by the Health Board	Jayne Smith (from October 2025, vacant prior to this date)

Registered medical practitioner employed by the Health Board and not providing primary medical services	Dr Sanjay Pillai
Staff of the constituent authorities engaged in the provision of services provided under integration functions	Raymond Marshall (NHS Tayside Staff Side Representative) Jim McFarlane (Dundee City Council Trade Union Representative)
Clinical Director	Dr David Shaw

The Chair of Dundee City Integration Joint Board rotates between Health Board and Local Authority voting members on a biennial basis. The latest scheduled rotation took effect from 21 October 2026 with Heather Dunk taking over the Chair position and Ken Lynn becoming Vice Chair. In addition 'The Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Amendment Order 2025 became effective from 1 September 2026, with this extending voting rights to members with certain types of lived experience.

The Chief Officer provides the strategic leadership and direction to Dundee City Integration Joint Board. In relation to the Chief Officer's role as Executive Director of Dundee Health and Social Care Partnership, they are also supported by the Head of Finance and Strategic Services in addition to two Heads of Service of Health and Community Care.

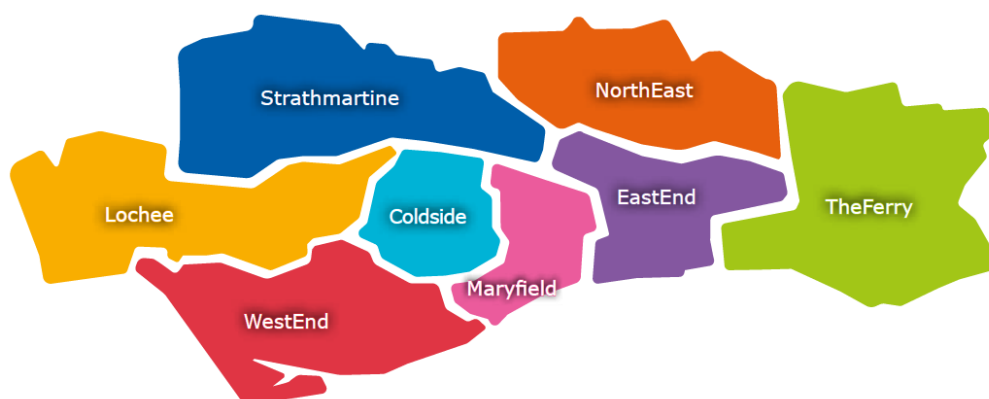
Through 2025/26, continuing interim and contingency arrangements to support and supplement the senior leadership team were in place. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024. The Acting Chief Officer was permanently appointed to the post of Chief Officer from 30th May 2025, while other Acting arrangements continued through 2025/26.

Operational Delivery Model

During 2025/26, Dundee Health and Social Care Partnership's operational delivery model continued to embed a model of fully integrated health and social care services to support the delivery of the Dundee City Integration Joint Board's strategic priorities. The overall responsibility for the delivery of operational services falls with two Heads of Service with one focusing on older people's pathways and the other adult services, including mental health and drug and alcohol use. Service managers below this level have responsibility for both council and NHS services as part of their integrated portfolios with a specific focus on service user categories (e.g. older people, mental health).

Dundee Health and Social Care Partnership delivers its services across the city's eight Local Community Planning Partnership Areas, each with its own particular social and demographic profile which require tailored responses to meet their specific health and social care needs. The partnership also provides Tayside-wide health services on behalf of Angus and Perth and Kinross Integration Joint Boards under lead partner arrangements (e.g. palliative care services and psychological therapies) with reciprocal arrangements provided by those other Health and Social Care Partnerships (e.g. GP out of hours, prison healthcare services).

Map of Eight Local Community Planning Partnership Areas



Scrutiny and Performance

The Integration Joint Board's Performance and Audit Committee (PAC) provides committee members an opportunity to better understand the needs of communities. They monitor and scrutinise the performance of delegated services against the delivery of the strategic priorities through a range of performance indicators and benchmarking.

Throughout 2025/26, the Integration Joint Board's Performance and Audit Committee received performance reports which quantified Dundee's health and social care challenges in relation to baseline data. This compared a range of performance indicators, designed to capture the progress made under integration over time. The reports include nationally and locally set indicators, the locality level data helps to assist the Dundee City Integration Joint Board to determine the areas of greatest need and to inform the targeting of resources. Reflected in Table 2 is Dundee's 2025/26 performance measured and compared against a range of national indicators. Further information regarding the performance of Dundee Integration Joint Board can be found within the 2025-26 Annual Performance Report ([DHSCP Annual Performance Report 2025/26](#))

The work of the Performance and Audit Committee over the 2025/26 financial year also informs the Annual Governance Statement set out within these annual accounts.

Table 2

National Indicator	Dundee 20/21 (Baseline Year)	Dundee 2023/24	Dundee 2024/25	Dundee 2025*	Scotland 2025*
Emergency admissions rate to hospital per 100,000 people aged 18+	11,645	14,550	15,366	15,727	11,470
Emergency bed days rate per	95,419	113,606	109,652	101,478	108,988

100,000 people aged 18+					
Readmissions to acute hospital within 28 days of discharge rate per 1,000 population	152	149	143	149	104
Falls rate per 1,000 population aged 65+	31.5	33.6	34.6	34.5	22.2
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)	327	411	239	244	873

*calendar year data

Source: [Performance Against National Health and Wellbeing Indicators](#)

Operations for the Year

During 2025/26, Dundee Health and Social Care Partnership (DHSCP) continued to deliver a wide range of essential services within a challenging operational and financial environment. The Partnership demonstrated ongoing financial management through its continued delivery of the Financial Recovery Plan, incorporating strengthened financial controls, enhanced monitoring and reporting, proactive service-level cost management, and the use of reserves and transformation funding.

Demand across services remained consistently high, alongside increasing complexity of need and sustained workforce pressures. In response, services continued to adapt and evolve, maintaining a clear focus on timely, safe and person-centred care. This included ongoing work to improve outcomes, strengthen service delivery models and maximise the effective use of available resources.

These operational improvements have supported more efficient use of resources, reduced reliance on high-cost care settings and contributed to delivery of the Partnership's financial recovery objectives during the year.

Discharge Without Delay and Care at Home

A delayed discharge is defined as a patient who is clinically ready to leave hospital but continues to occupy a bed. Reducing delayed discharges and improving patient flow remained a key strategic priority during 2025/26. The Integrated Hospital Discharge Team has played a key role in improving discharge processes through coordinated, early planning and a pathway-based approach aligned to community clusters. This has enhanced communication with patients and families and supported safer, more timely transitions home.

Significant progress has been achieved through:

- Strengthened multidisciplinary teams working across health and social care
- Fully embedding Integrated Discharge Teams across hospital and community settings
- Continued implementation of Discharge to Assess approaches
- Increased focus on community capacity to support timely discharge

As a result, over 98% of discharges now occur without delay and the remaining delays are increasingly linked to complex individual circumstances rather than care capacity issues.

The success of the Integrated Hospital Discharge Team has been formally recognised through the NHS Tayside STAR Awards, where the team received a Silver Award in the Support Team category. This accolade highlights the team's commitment to excellence, collaboration, and their significant contribution to improving patient experience across Dundee. The service continues to attract national interest from other Boards and Health and Social Care Partnerships who are trying to replicate the model within their own areas. This approach has been adopted as a directive within the Scottish Government Operational Improvement Plan.

As part of the wider Discharge Without Delay Programme throughout 2025/26, additional advanced nursing practitioners were recruited to work across the inpatient and community settings to further strengthen the whole system frailty pathway. Frailty at home testing also extended their working hours as part of the Optimising Access workstream and there was continued promotion of the early intervention and prevention approach. Patient numbers continue to rise as a means of preventing hospital admissions for frail older people, contributing to the continuing shifting of the balance of care further into community settings. With a growing proportion of individuals now being discharged earlier to return home safely and maintain independence, the Dundee & Angus Joint Equipment Store has also continued to grow while delivering cost efficiencies through reuse and sustainable service delivery. Throughout 2025/26 demand for equipment increased by 5% and despite the loan duration increasing by 11%, the service continued to have higher reissue and recycling rates than the previous year (70% & 84% respectively).

Alongside this, continued analysis of Resource Matching Unit (RMU) data has strengthened understanding of the relationship between demand, capacity and unmet need. Continued emphasis on partnership working led by RMU ensures capacity across the social care system is utilised as effectively as possible, prioritising those with greatest assessed need.

Physiotherapy and Occupational Therapy Services

During 2025/26, Physiotherapy and Occupational Therapy services progressed a programme of service pathway redesign aimed at improving patient flow, enhancing access, and supporting delivery of care within community settings. The redesign focused on developing a more integrated, multidisciplinary model, enabling closer working across health and social care teams and a more coordinated approach to assessment, intervention and discharge planning.

A central aspect of the redesign has been improving access to therapy at the earliest possible stage. Revised referral and triage processes have supported earlier assessment and prioritisation, ensuring individuals receive the right support at the right time. Alongside this, there has been a continued shift towards community-based delivery, reducing reliance on hospital services and supporting people to remain independent within their own homes.

Rehabilitation pathways have been redesigned across both hospital and community settings, enabling earlier assessment, stronger integration and expansion to seven-day working. These improvements have supported more timely discharge decisions, reduced waiting times and

improved patient outcomes, contributing to sustained high levels of same-day and early discharge, and reduced hospital length of stay. Waiting times within the community setting for both Occupational Therapy and Physiotherapy has reduced to approximately two weeks from a much longer wait.

In addition to this, a leadership structure review was carried out, resulting in the integration of community, outpatient, and acute leadership arrangements into a single, cohesive service. This has strengthened governance, improved alignment across pathways, and enhanced system-wide working.

Mental Health and Learning Disabilities

Dundee Health and Social Care Partnership continue to demonstrate sustained progress in strengthening a coordinated, partnership-led approach to mental health, learning disabilities and wellbeing. This is underpinned by effective governance, robust strategic planning and strong multi-agency collaboration.

Through the Mental Health Strategic Planning Group (MHSPG), the Partnership is progressing a revised Model of Care in collaboration with NHS Tayside and external expertise. This work is focused on reducing waiting times, improving care pathways and delivering more integrated, person-centred services.

Dundee continues to face significant health inequalities which impact mental health outcomes, including high levels of deprivation, poverty, unemployment and insecure housing. In response, a large stakeholder engagement event was held in April 2025, bringing together a broad range of partners from across the city. Using a structured “you said, we did” approach, participants reviewed progress to date, identified gaps and helped shape future priorities.

A series of themed sessions explored key areas including health inequalities, workforce development, care pathways and service accessibility. The outputs from this engagement have informed and continue to underpin the co-production of the Mental Health strategic plan.

Learning Disability Health Checks

The Dundee HSCP has made continued progress in the roll out of the Learning Disability Annual Health Check programme during 2025/26.

A hybrid delivery model has been successfully introduced, combining nurse-led clinics with a GP-enabled register, providing a flexible and scalable foundation for future delivery. A central register of approximately 1,400 eligible individuals has been established and maintained within GP systems, improving identification and targeting of the population.

During the year, 197 annual health checks were offered, with 144 completed, representing an uptake of 73% and demonstrating meaningful progress in embedding the programme operationally. This activity has supported improved access to healthcare, with 61 (42%) onward referrals made across a wide range of services.

Work has also focused on improving engagement with national screening programmes. Through collaboration with Public Health, data sharing on attendance and non-attendance has enabled greater understanding of barriers to access and informed service improvements.

Mental Health - Joint Inspection of Adult Services

Throughout 2025/26, the Care Inspectorate and Healthcare Improvement Scotland undertook a joint inspection focussing on adults living with mental illness and their unpaid carers to

assess how integration supports people's experiences and outcomes. Dundee Health and Social Care Partnership was the seventh HSCP inspected and the fourth where the focus was on people living with mental illness.

The inspection gathered feedback from 60 individuals living with mental illness and 16 carers, alongside staff engagement through face-to-face discussions and surveys, supported by wider service user feedback.

Overall, the inspection confirmed strong performance, with seven of nine indicators above the Scottish average. Most individuals reported positive experiences of high-quality care, contributing to improved quality of life.

A key strength identified was the Partnership's focus on early intervention and prevention, underpinned by a broad range of accessible, community-based and direct access services operating through a "no wrong door" approach. Services are designed to be responsive across the whole system, including provision for individuals with mental health needs and learning disabilities.

Innovative developments such as Hope Point, a 24/7 mental health and wellbeing service, provide immediate, compassionate, peer-led support through strong multi-agency pathways. The service has received national recognition, including inclusion in the Scottish Government's *Safe Spaces* report and receipt of the *Policing Partner of the Year Award 2025*, reflecting its impact on crisis response and partnership working.

Co-production and lived experience are embedded across services, particularly within learning disability provision, where the expansion of peer support networks has strengthened engagement, recovery outcomes and contributed to service design and pathways into employment.

Strong partnership working across NHS, local authority and third sector providers continue to support a holistic, person-centred approach, reinforced by robust commissioning arrangements, which were evaluated as 'Very Good'.

Progress has also been made in strategic alignment, with the Dundee Mental Health and Wellbeing Strategic Plan nearing completion and aligned with wider Tayside priorities, alongside ongoing delivery of the Learning Disabilities Transition Programme. Work to address inequalities has further strengthened using impact assessments, improved outcome measures and ongoing community research.

Financial and service sustainability has been supported through the development of a Mental Health Financial Framework, aligned to both the Learning Disabilities Transition Programme and the Adult Mental Health Model of Care. This model promotes an integrated, person-centred approach focused on prevention, early intervention and community-based support.

The inspection highlighted positive outcomes, with individuals reporting they were well supported to manage their mental health. The range of services available was recognised as valuable in supporting wellbeing and independence.

Overall, Dundee HSCP has demonstrated a robust and evolving system for mental health and learning disability services, with strong foundations in prevention, partnership working and person-centred care, and progress continues towards sustainable, community-focused service delivery.

Suicide Prevention

Dundee HSCP continues to progress a coordinated, multi-agency approach to suicide prevention through delivery of the Creating Hope Together in Dundee 2024–2026 Suicide Prevention Plan. This sets out a shared vision to ensure that individuals experiencing suicidal thoughts, and those affected by suicide, can access timely, compassionate and appropriate support, underpinned by strong partnership working and lived experience engagement.

Suicide prevention activity is embedded across the wider mental health system and reflects a whole-system, prevention-focused approach. This includes strengthening community awareness and reducing stigma, improving early identification of risk, and ensuring access to responsive support pathways.

Innovative services such as Hope Point contribute to this approach by providing 24/7, peer-led support for individuals in distress, including those experiencing suicidal thoughts, helping to reduce crisis escalation and connect people to wider services.

A key achievement at Hope Point this year was the launch of the Suicide Bereavement Peer Practitioner Support service. This is a specialised support service delivered by Peer Mental Health & Wellbeing Practitioners with lived experience of bereavement by suicide. The support is free of charge to people living in Dundee, aged 16+, who have recently experienced a bereavement by suicide. This support can also be offered to families whose bereavement occurred in Dundee.

In addition to this, in 2025 a 'Dundee Suicide Prevention Week' was held whereby the following activities were carried out:

- A series of campaign films were launched featuring some of the people involved in the suicide prevention activities in Dundee.
- Public information stalls were held to help raise awareness of supports and reduce stigma.
- Workshops were delivered to support others to identify when someone may be at risk of suicide and provide a compassionate response.
- On street campaign posters across the city were displayed to raise awareness
- Supported the launch of 'Enabling Conversations', a new resource for young people to help them talk to others about suicide.
- A flash mob in the city centre to encourage more people to have conversations about suicide.

In February 2026, a new one-year men's mental health project was launched to gain insight into what it is like to be a man living in Dundee in relation to mental health and wellbeing. The first phase was a public survey which closed towards the end of March 2026. The In Yir Heid men's mental health and wellbeing survey received a total of 338 responses, 225 were from men living in Dundee. Responses are now being analysed ahead of the next phase which is to engage with groups of men across the city to build further insight.

Distress Brief Intervention Service (DBI)

The Tayside Distress Brief Intervention Service (DBI) was initially launched in April 2022 and transitioned to local teams from April 2025. The Dundee DBI service has a team of Mental Health & Wellbeing Peer Practitioners who deliver local, timely and collaborate. During 2025/26, 926 referrals were received, an increase of 8% on the previous year. Referrals continue to increase due to the referral pathways being opened for additional GP surgeries, more Police officers being trained and the service being more embedded for Level 1 colleagues. The service successfully managed to contact 58% of people referred within 24

hours, with Practitioners attempting to contact 100% of the referrals within 24 hours. The engagement with the DBI has remained at a high level with 79% who did engage, 78% ended their service with a planned discharge. The service has 8% of people still in active support and only 13% of referrals did not respond to contact attempts.

Drug and Alcohol Services

Dundee Alcohol and Drug Partnership (ADP), working within the Dundee Health and Social Care Partnership, has demonstrated significant progress in strengthening a coordinated, partnership-led approach to substance use services. This is reflected in the continued green scoring for all Medication Assisted Treatment (MAT) standards in Dundee.

Dundee continues to show strong delivery of harm reduction interventions, including widespread provision of naloxone, overdose prevention advice, and partnership working with community pharmacies. These approaches enable more targeted responses to emerging risks such as near-fatal overdoses (NFODs) and continued implementation of Medication Assisted Treatment standards, reflecting strong alignment with national priorities and a commitment to improving outcomes for individuals. Training has been delivered to staff members and the option to carry Naloxone for those who have received the training has been rolled out.

A key achievement is the shift towards community-based and outreach delivery models, with services increasingly operating across multiple locations rather than from single sites. This has improved accessibility and engagement, supported by co-location arrangements, outreach activity, and strengthened links with mainstream services, enabling individuals to access support in settings that meet their needs.

Partnership working is a significant strength across Dundee, with strong collaboration between statutory and third sector partners. This is particularly evident within the rehabilitation and recovery pathway, where organisations are working together effectively to support individuals through residential rehabilitation and ongoing community recovery, including peer support networks and self-management and recovery training (SMART). SMART Recovery is a structured, group-based programme that supports individuals to develop self-management skills, build resilience and sustain recovery, through evidence-based techniques and peer-supported learning.

The system also demonstrates increasing use of lived and living experience to inform service design and improvement, with examples of co-production and peer-led recovery activity contributing to new initiatives such as dedicated support hubs.

DDARS (Drug and Alcohol Recovery Services) maintained strong performance as one of the top performing HSCPs throughout the year, with 90.9% of individuals commencing treatment within three weeks of referral, meeting the national standard of 90%.

Ongoing service developments have included a strategic shift from Drug Testing and Treatment Orders (DTTOs) towards Community Payback Orders (CPOs). DTTOs are court-mandated orders focused primarily on structured drug treatment and regular testing for individuals with more complex dependency needs, whereas CPOs provide a broader, more flexible community justice approach that combines supervision, rehabilitative support and unpaid work requirements.

This shift reflects a greater emphasis on recovery-focused practice and person-centred rehabilitation, enabling more tailored support and improved engagement. Long-acting treatments such as Buvidal remain the preferred first-line option, reflecting their effectiveness in improving clinical outcomes and enhancing quality of life through a reduced treatment burden.

Collectively, these changes have contributed to stronger service user engagement, improved outcomes and more efficient and sustainable service delivery.

Transformation of Services

Transformation activity in 2025/26 across NHS Tayside and the Dundee Integration Joint Board focused on delivering system-wide change to improve sustainability, service quality and outcomes.

Key priorities included shifting the balance of care from hospital to community settings, improving patient flow through initiatives such as Discharge Without Delay and Hospital at Home, and progressing whole-system redesign programmes, including Mental Health and Learning Disabilities services.

Transformation activity was supported by ongoing workforce redesign, service rationalisation and increased use of digital solutions, with a continued emphasis on prevention, integration and long-term financial sustainability.

Good progress was made in developing and implementing efficiency measures, strengthening financial controls, and advancing service redesign proposals. However, this progress was delivered within a challenging context of sustained service demand, workforce pressures and system-wide dependencies. Continued high demand within care at home and mental health and learning disability services impacted the pace at which transformational change could be realised.

As a result, while transformation has delivered important system improvements and laid strong foundations for future change, further work is required to fully achieve sustainable service models and financial balance in the medium to long term.

Learning Disabilities Transition Programme

As part of the Tayside Learning Disabilities Inpatient Transition Programme, the new Learning Disability Assessment Unit at Murray Royal Hospital opened during the year, marking completion of the first phase of the programme. Staff and patients were successfully transferred from the former unit at Carseview Centre to the newly refurbished Rannoch Ward in March. The move was carefully managed with support from Dundee HSCP staff and services to ensure continuity of care and a safe transition for patients.

The new facility provides a significantly enhanced therapeutic environment, including access to sensory spaces, gym equipment, outdoor areas and improved accommodation. In addition, the co-location with psychology, occupational therapy and wider multidisciplinary teams supports a more integrated approach to assessment, treatment and ongoing care, improving the overall patient experience and clinical outcomes.

Palliative Care Strategy

Progress towards delivering the Tayside “Palliative Care Matters for All (2025–2030)” has been positive during 2025/26, with significant developments in strategic planning, governance, and partnership working across Tayside. A draft local strategy was developed and key programme infrastructure established. Implementation remains at an early stage, with further work required to finalise delivery plans, strengthen data and performance frameworks, and realise the full benefits of service transformation.

The draft strategy went from concept of service redesign into formal system-wide planning in September 2025 when the plan was circulated for consultation. 2025/26 represents the initial mobilisation phase of the strategy. The establishment of a Tayside Together Palliative Care Steering Group, Public Partner Engagement Group as well as the appointment of a Managed Care Network Manager materialised throughout the year.

NHS Scotland National Frameworks

During 2025/26, NHS Tayside and the Integration Joint Board progressed delivery of the NHS Scotland Operational Improvement Plan, Population Health Framework and Health and Social Care Service Renewal Framework through a continued focus on improving access, shifting the balance of care and strengthening prevention.

Waiting times improved across services through increased activity and better patient flow, while expanded primary care and community services—including Pharmacy First, Hospital at Home, improved frailty pathways and Discharge Without Delay—supported more care closer to home.

Digital transformation was advanced through the Athena Command Centre and wider service modernisation, including increased use of Near Me consultations to improve access and operational decision-making.

Prevention and early intervention were further embedded through integration into planning and targeted public health actions, contributing to improved outcomes, reduced delayed discharges and lower pressure on hospital services. Progress was also supported by expansion of multidisciplinary teams, improved care coordination, strengthened intermediate care, modernised pathways and enhanced unscheduled care resilience, underpinned by workforce development, digital innovation and strong partnership working to deliver a more integrated, community-based and sustainable system.

Analysis of Financial Statements 2025/26

The Annual Accounts report the financial performance of Dundee City Integration Joint Board. Its main purpose is to demonstrate the stewardship of the public funds which have been entrusted to the Dundee City Integration Joint Board for the delivery of its vision and its core objectives. The requirements governing the format and content of local authorities' annual accounts are contained in The Code of Practice on Local Authority Accounting in the United Kingdom. The 2025/26 Accounts have been prepared in accordance with the Code.

Integration Joint Boards need to account for their spending and income in a way which complies with our legislative responsibilities and supplementary Local Authority (Scotland) Accounts Advisory Committee (LASAAC) guidance.

The 2025/26 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £5,854k in 2025/26 (deficit of £6,078k in 2024/25) on the total income of £376,444k (£357,361k in 2024/25).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £5,880k (£11,735k in 2024/25). The level of reserves falls below the Dundee City Integration Joint Board's reserves policy of 2% of budgeted resources. Reserves were applied during the year to cover outstanding liabilities to Dundee City Council, NHS Tayside and the activities of the Integration Joint Board.

- c) Balance Sheet – In terms of routine business Dundee City Integration Joint Board does not hold non-current assets.
- d) Notes - Comprising a summary of significant accounting policies, analysis of significant figures within the Annual Accounts and other explanatory information.

The Annual Accounts for 2025/26 do not include a Cash Flow Statement as Dundee City Integration Joint Board does not hold any cash or cash equivalents.

Financial Position at the End of March 2026

The IJB's delegated budget from Dundee City Council and NHS Tayside developed over the financial year as follows:

	NHS Tayside Funding £000	Dundee City Council Funding £000
Initial Agreed Funding	146,491	114,418
Additional Pay award	7,231	424
Hospital & Community Health Services	11,203	
Family Health Services Drugs Prescribing	453	
General Medical Services	35,469	
Family Health Services – Cash and Non-Cash Limited	25,967	
Net Effect of Hosted Services	9,431	
Large Hospital Set Aside	23,201	
Social Work & Social Care Funding		2,157
Revised Partners Funding Contribution	259,446	116,999

The IJB reported a year end underlying operational overspend of £5,659k for 2025/26. The unplanned additional overspend of £6,235k has been funded by use of the remaining general reserve (£644k), decommitment of previously earmarked reserves under financial recovery arrangements (£925k) and implementation of the financial risk sharing arrangement set out within the [Dundee Health and Social Care Integration Scheme](#).

In the event of any overspend within the delegated budget, after the application of a financial recovery plan and use of IJB reserves, NHS Tayside and Dundee City Council become liable to split the deficit based on each party's proportionate contribution to the IJB's budget for that financial year. Under this arrangement, NHS Tayside became liable to make a further contribution of £2,227k and Dundee City Council liable to make a further contribution of £1,864k.

Within Dundee City Council delegated services, the teams continue to see a high level of vacancies because of recruitment and retention challenges due to a continuous underlying level of staff turnover, which has resulted in use of agency, overtime and sessional staff where necessary with a total of £3,070k spent over 2025/26. Due to the ageing population as well as national priority to reduce delayed discharge levels, increased demand for community services continues to be seen, which creates additional pressure to support people in a community setting within budget. Care at Home continues to be a high-pressure area and efforts to drive efficiencies in externally commissioned care at home service has improved the financial position as the year has progressed but not as much as planned with the overspend for the service totalling £3,815k for the year. However, it should be recognised that the increased

Care at Home activity is a strategic priority of the IJB through shifting the balance of care and has had a beneficial impact for both patient care and whole-system services in Tayside through significant and sustained reductions in delayed discharge, as well as reducing unmet need for service users in the community awaiting packages of care and minimising unnecessary hospital admission. Additional pressures also continue to be recognised in other adult services, predominantly to support adults with increasingly complex health and care needs where packages of care and supported accommodation can incur significant costs.

Similarly, the underspend within the NHS delegated service also relates to recruitment and retention issues, with ongoing reliance on supplementary staffing with spend totalling £3,323k on bank, over-time and agency during 2025/26. The underspend within the health element of the budget continues to reflect overall efforts to shift the balance of care from in-patient settings to community and homely settings.

The in-year utilisation of reserves balances within the impact of the overall financial position for integrated services in Dundee for 2025/26 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £5,880k at the year ended 31 March 2026 (£11,735k at the year ended 31 March 2025). This is reflected in the Movement in Reserves Statement.

	Opening Committed Reserves at 01/04/25	In-Year Reserves Movement	Closing Committed Reserves at 31/03/26
	£000	£000	£000
Primary Care	1,933	(106)	1,827
Mental Health	240	(240)	0
Drug & Alcohol	926	(541)	385
Service Specific	450	(292)	158
Strategic Developments	1,998	1,139	3,137
Revenue Budget Support	2,429	(2,429)	0
NHST-System Pressure Funding	2,959	(2,586)	373
Other Staffing	155	(155)	0
Total Committed Reserves	11,091	(5,210)	5,880
Plus Uncommitted Reserves	644	(644)	0
Total Reserves	11,735	(5,854)	5,880

As previously noted, the reserve balance of £5,880k at the year ended 31 March 2026 is lower than the planned level of reserve of 2% of the Dundee City Integration Joint Board's net expenditure as set out within its reserves policy. It is important to acknowledge that all of the remaining reserves are committed for specific initiatives linked to the funding streams detailed in the above table and are not available for more flexible use.

Achieving long-term financial sustainability and making best use of resources is critical to delivering the Dundee City Integration Joint Board's Strategic Commissioning Framework's priorities at a pace and scale that matches the population needs while also recognising the financial limitations. In response to the growing demand for health and social care and financial constraints, the Dundee City IJB recognises that continuous service redesign through transformation, collaborative working and further integration of services is critical.

Key Risks and Uncertainties

Unable to maintain IJB Spend

This year the IJB continued to implement a Financial Recovery plan with the aim of bringing the delegated budget into financial balance by the 2025/26 year-end. The initial budget for the year set out the cost pressures and funding available with a corresponding resultant gap of £17,548k which represents the biggest annual financial savings requirement the IJB has had to make since it was formed in 2016. The scale of the financial gap, coupled with increasing complexity of need, demand and inflationary cost pressures as well as the need to maintain safe and effective care across all delegated functions places a significant challenge on the IJB, Officers and across delegated services. A savings plan was agreed in addition to agreement to utilise reserves to ensure the IJB had a balanced budget position going into the 2025/26 financial year, however, there remained a high risk that the proposed savings and efficiencies will not be deliverable in line with expectations.

The outturn from the first quarter showed the IJB were already not on track to meet the savings requirement. A projected operational overspend of £4,946k was reported after the utilisation of £2,429k from IJB Reserves as agreed at the budget setting meeting in March 2025. The unplanned overspend was reflective of the ongoing challenge to fully deliver the significant level of savings and efficiencies during 2025/26 while also managing demand and performance expectations. A Financial Recovery Plan was approved with enhanced controls and scrutiny measures with Officers and Senior Management continuing to monitor, lead and support service areas to manage and mitigate these pressures and return to overall financial balance.

Under the IJB's Integration Scheme, any overspend that cannot be resolved through financial recovery and use of reserves invokes the risk share agreement with the IJB's Partner Bodies (NHS Tayside and Dundee City Council) to proportionately fund the remaining overspend. With an uncommitted reserve balance of only £644k this provided the IJB with limited flexibility to respond to unexpected financial challenges and resulted in the agreement being implemented in 2025/26.

The IJB has further challenges ahead given the increased cost and demand pressures expected for 2026/27 with no flexibility within the remaining reserves to support the 2026/27 budget position. It is vital that work continues as effectively and efficiently as possible. A detailed overview of efficiencies and initiatives that will be progressed is set out in the 2026/27 Budget paper that was approved by the IJB on 31 March 2026 (Proposed Budget 2026/27 DIJB10-2026)

Recruitment Challenges and Workforce Capacity

Recruitment challenges continued to exist throughout 2025/26 in a range of roles including nursing, medical staff, allied health professionals, social work and social care staff. This can often be exacerbated by corporate processes in partner bodies leading to delays in recruitment. In some instances, the delays or inability to recruit also led to added pressure on the existing workforce and use of bank or agency staff in order to meet demand and/or safe staffing levels. This in turn creates higher absence levels, low morale and poor health and wellbeing within the workforce.

The financial sustainability challenges forcing close scrutiny in workforce numbers and the restricted capacity within the senior leadership structure to effectively support workforce planning has exacerbated these issues and resulted in limited progress in delivering some savings and transformation activity required to implement strategic priorities and shifts. This

lack of progress risks creating poorer outcomes for people with health and social care needs both in the long term and short term.

Restrictions on Public Sector Funding

Continuing restrictions on public sector funding impact on both Local Authority and NHS budget settlement therefore impacting on the ability to provide sufficient delegated funding required to support services by the IJB.

Care Reform (Scotland) Bill - National Care Service proposals

The National Care Service (Scotland) Bill proposed the establishment of the National Care Service with legislation progressing through Scottish Parliament in recent years. The general principles passed in Stage 1 will ensure greater transparency in the delivery of health and social care, improve standards, strengthen the role of the workforce and provide better support for unpaid carers. Like other bodies, significant concerns had been raised around the content of the bill in terms of scope and financial implications of the legislation. The Scottish Government's decision in January 2025 to revise the Bill removed several key elements from the legislation, including the proposal to reform IJBs. The renamed Care Reform (Scotland) Act was passed in June 2025 and still contains several enhancements to social care provision. While many of the original changes are no longer being progressed through legislation, there remains a national desire to pursue social care reform through advisory frameworks, co-design initiatives and national service improvement bodies.

The Cost-of-Living Crisis

The higher levels of inflation, fluctuating energy prices and changes to benefits continue to fuel the cost-of-living crisis into 2025/26, the effects of which were felt by both service users and staff. The crisis has invariably resulted in increased poverty within the city and increased health inequalities that already existed within the population. This has been heightened by the war in Iran which has caused the largest jump in petrol and diesel prices in over 3 years. As a result, the UK inflation rate once again rose towards the end of the 2025/26 leaving more people feeling worse off financially and is expected to rise further throughout 2026/27. The deteriorating health of the population due to personal financial struggles along with the reduced availability of financial resources within the Health and Social Care Partnership poses a huge risk to Dundee Integration Joint Board's strategic delivery aims, particularly in relation to tackling health inequalities, and continues to be a high priority heading into 2026/27.

Lack of Capital Investment in Community Facilities

Restrictions in access to capital funding from the statutory partner bodies and Scottish Government to invest in existing and potential new developments to enhance community-based health and social care services is a significant risk to the IJB. There is a risk of the configuration, condition and effective use of property being inadequate to support the delivery of integrated health and social care priorities. This has not only resulted in the underutilisation of some property with potential to support service integration and delivery, but also a poor quality of service delivery and office environment for health and social care services/workforce, impacting on the service user and workforce experience.

Ageing Population

The changing sociodemographic of Dundee's population has increased the demand for health and social care services to a point where this may become unsustainable. We now have an ageing population whereby people are living longer whether this be in to old age or into adulthood with complex needs. Despite this being a positive outcome it comes with its own

challenges, particularly around identifying and accessing relevant health and social care supports, lack of capacity, intelligence and analytical tools to undertake required needs.

The financial challenges throughout 2025/26 meant there was no financial provision to meet additional costs associated with rising demand due to sociodemographic factors resulting in services having to absorb this pressure within their already tight budgets. This results in a compromised ability to deliver strategic priorities and shifts at scale and pace set out within IJB's Strategic Commissioning Framework, poorer outcomes for people with health and social care needs, both in the short and long-term and widening health and wellbeing inequalities within Dundee's population.

Viability of External Providers

There remains a risk that the sector-wide financial challenges could impact on longer-term viability of key providers. The increase in cost-of-service provision, including staffing cost and inflationary increases to goods is already impacting this sector with concerns that a number will not be able to sustain their activities. Additionally, recruitment and retention issues associated with terms and conditions, plus changes to the national immigration legislation and policies all impact workforce supply. Many levers to mitigate the risks around external providers sustainability are out with the IJB's direct control but there is continuous monitoring into maintaining quality and supporting viability of the contracted services provided to ensure short/medium term service provision.

Escalation of Property Safety Issues

The IJB faces a significant strategic risk due to the due to the ability of the partner bodies to effectively repair and maintain critical health and social care infrastructure, crucial for the safe delivery of care and other essential support services. Current areas of concern include Kingsway Care Centre and Royal Victoria Hospital where many key services are provided and there has been an escalation of these issues by the Chief Officer.

Data Quality

Data Quality of information within our record systems continues to be a risk that can lead to difficulties in providing statutory government returns and accurate billing for billable services delivered. The reduction in overall workforce capacity, particularly admin and clerical capacity along with management capacity to provide effective oversight has resulted, at times, in a reduced focus on accurate maintenance of information systems. Additionally, some overly complex processes and recording systems do not enable the accurate recording of information can result in limited and / or unreliable data being available to inform the service for any strategic planning, performance and quality queries. Added challenges remain across the multiple organisational systems, particularly when these cannot be automatically linked, resulting in staff requiring to enter data multiple times. The Quality, Data and Intelligence team are working with operational staff to improve data quality as well working with IT to improve reporting mechanisms and decide on most efficient and resilient reporting systems

Information Governance

Capacity and ability to comply with increasing number of Subject Access Requests in Dundee City Council leading to potential action from Information Commissioner. A year-on-year increase in Subject Access Requests has meant that this is causing a significant time-consuming impact on staff who undertake this task. In addition, changes to IT mean that manual redaction is no longer secure and must be undertaken by a specific software that only certain staff have access to. The Strategic Risk being that we will not comply with Data Protection rules and face action from Information Commissioner.

Reserve Policy

The IJB's Reserves Policy seeks to retain Reserves of 2% of budget (approximately £6.5m) however it is recognised that this is particularly challenging to maintain within the current financial climate with many IJB's across the country having no reserves or below their respective reserves policies.

Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2026 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has faced considerable demand and financial challenges during 2025/26, which has resulted in an operational overspend. Efforts continue to ensure the pressures and priorities are managed in a strategic manner to achieve best value through efficient and effective use of the limited resources.

Going forward, Dundee City Integration Joint Board continues to face a significant financial challenge ahead to deliver the revised Strategic Commissioning Framework 2023-2033 in this climate of growing demand and tighter public finances and resources. This framework recognises the high levels of poverty and associated social issues in the city and that this has been exacerbated following the impact of the Covid-19 pandemic and the cost-of-living crisis. With life expectancy in the city lower than it was 10 years ago and a growing health inequalities gap across the different city localities the Integration Joint Board continues to work closely with other organisations in the city including Dundee City Council, NHS Tayside, the Police and organisations in the third and independent sectors to address these challenges. Focussing available resources on meeting the priorities set out within the Strategic Commissioning Framework, transforming health and social care service provision and ensuring the public receives best value in the delivery of services will contribute to making a real and lasting difference to people's lives.



Dave Berry CPFA
Chief Officer
Dundee City
Integration Joint Board

Date:



Christine Jones FCCA
Acting Chief Finance Officer
Dundee City
Integration Joint Board

Date:



Heather Dunk
Chair
Dundee City
Integration Joint Board

Date:

Responsibilities of the Dundee City Integration Joint Board

The Dundee City Integration Joint Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). For this Board, that officer is the Chief Finance Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 21 October 2026.

Signed on behalf of the Dundee City Integration Joint Board

Heather Dunk

Chair

Dundee City Integration Joint Board

Date:

Responsibilities of the Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of Dundee City Integration Joint Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice").

In preparing the Annual Accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation;
- complied with the local authority Accounting Code (in so far as it is compatible with legislation).

The Chief Finance Officer has also:

- kept adequate accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Dundee City Integration Joint Board as at 31 March 2026 and the transactions for the year then ended.

Christine Jones FCCA

Acting Chief Finance Officer

Dundee City Integration Joint Board

Date:

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified Integration Joint Board members and staff.

The information in the tables on the following page is subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

Remuneration: Integration Joint Board Chair and Vice Chair

The voting members of Dundee City Integration Joint Board are appointed through nomination by Dundee City Council and Tayside NHS Board. Nomination of the Integration Joint Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board representative. The details of the Chair and Vice Chair appointments in office during the financial year are shown below:

Name	Post(s) held	Nominated by
K Lynn	Chair	Dundee City Council
B Benson	Vice-Chair	NHS Tayside

Dundee City Integration Joint Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the Integration Joint Board. The Chair and Vice Chair are remunerated by their relevant Integration Joint Board partner organisation. Dundee City Integration Joint Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. No taxable expenses were paid to the Chair or Vice Chair of the Integration Joint Board in 2025/26.

Dundee City Integration Joint Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting Integration Joint Board members. Therefore, no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of Dundee City Integration Joint Board

Dundee City Integration Joint Board does not directly employ any staff in its own right, however specific post-holding officers are non-voting members of the Board. The Chief Officer of Dundee Integration Joint Board is employed by Dundee City Council and the Acting Chief Finance Officer is employed by NHS Tayside. Both are funded by the IJB, and the remuneration and pension benefits of these roles are reported here.

Senior Employees

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the Integration Joint Board has to be appointed and the employing partner has to formally second the officer to the Integration Joint Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the Dundee City Integration Joint Board. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below.

Total Salary, Fees & Allowances 2024/25 £	Post	Senior Employees	Total Salary, Fees & Allowances 2025/26 £
135,477	Chief Officer	Dave Berry ¹	146,271
83,837	Acting Chief Finance Officer	Christine Jones ²	87,529
219,314		Total	233,800

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the Dundee City Integration Joint Board balance sheet for the Chief Officer or any other officers. The Chief Officer and Acting Chief Officer are members of the Tayside Pension Fund which is a Local Government Pension Scheme (LGPS). The LGPS is a defined benefit statutory scheme, administered in accordance with the Local Government Scheme Regulations 2014. The Acting Chief Finance Officer is a member of the NHS Pension Scheme. The scheme is an unfunded multi-employer defined benefit scheme. Details of the LGPS can be found in Dundee City Council's Accounts and details of the NHS pension scheme can be found in NHS Tayside's Accounts. Both documents are available on their respective websites.

Dundee City Integration Joint Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of their role on the Integration Joint Board. The following table shows the Dundee City Integration Joint Board's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

¹ D Berry, Chief Finance Officer became Chief Officer (Acting from 17 January 2024; permanent from June 2025). FTE is £146,271

² C Jones, Acting Chief Finance Officer (from 17 January 2024). FTE is £87,526

Remuneration Report

71

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/25 £	For Year to 31/03/26 £		Difference from 31/03/25 £000	As at 31/03/26 £000
Dave Berry Chief Officer	21,270	22,965	Pension	11	71
			Lump sum	85	92
Christine Jones Acting Chief Finance Officer	18,863	19,693	Pension	18	20
			Lump Sum	0	0
Total	40,133	42,658	Pension	29	90
			Lump Sum	85	92

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

Exit Packages

There were no exit packages payable during the financial year.

Heather Dunk
Chair
Dundee City Integration Joint Board

Date:

Dave Berry
Chief Officer
Dundee City Integration Joint Board

Date:

Introduction

The Annual Governance Statement explains Dundee City Integration Joint Board’s governance arrangements and reports on the effectiveness of the Integration Joint Board’s system of internal control.

Scope of Responsibility

Dundee City Integration Joint Board (IJB) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

To meet this responsibility, the Integration Joint Board has established arrangements for governance which include a system of internal control. The system is intended to manage risk to support the achievement of the Integration Joint Board’s policies, aims and objectives. Reliance is also placed on the NHS Tayside (NHST) and Dundee City Council (DCC) systems of internal control that support compliance with both organisations’ policies and promotes achievement of each organisation’s aims and objectives, as well as those of the Integration Joint Board. Reliance is similarly placed on Angus IJB and Perth & Kinross IJB with respect to Lead Partner Services.

The system can only provide reasonable and not absolute assurance of effectiveness.



The Governance Framework and Internal Control System

Dundee City IJB comprises six voting members, three nominated by Dundee City Council and three nominated by Tayside NHS Board, as well as non-voting members including a Chief Officer and Chief Finance Officer appointed by the Integration Joint Board. All formal IJB governance committees continued to be held online, with later meetings transitioning to hybrid with option to attend in-person throughout the 2025/26 financial year.

Ongoing support, induction and development sessions from Officers to all members continues to be offered where required.

The main features of the governance framework in existence during 2025/26 were:

- The Integration Scheme as the overarching agreement between the Integration Joint Board, NHS Tayside and Dundee City Council as to how the planning for, and delivery of, delegated health and social care services is to be achieved reflecting a range of governance systems required to support this arrangement. The current version was reviewed by the statutory partners during 2021/22 and early 2022/23 with a revised scheme

submitted to Scottish Ministers for approval at the end of June 2022 and final approval received in November 2022. The agreement is next due to be reviewed in 2027.

- The senior leadership structure of the Health and Social Care Partnership consists of the Chief Officer, Head of Finance and Strategic Services (Chief Finance Officer), two Heads of Service of Health and Community Care Services and professional leads for Nursing, AHP's, Primary Care and Social Work. Lead support from other professional groups can also be accessed when required. The Chief Finance Officer has overall responsibility for the Integration Joint Board's financial arrangements and is professionally qualified and suitably experienced to lead the Integration Joint Board's finance function and to direct staff accordingly.
- Through 2025/26, continuing interim and contingency arrangements to support and supplement the senior leadership team were in place. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024. The Acting Chief Officer was permanently appointed to the post of Chief from 30th May 2025, while other arrangements continued through 2025/26.
- In addition, an interim replacement Head of Service for Health and Community Care Services commenced in May 2024 and continued throughout the year.
- Formal regular meetings of the senior leadership team including professional leads, as well as regular meetings of extended leadership team.
- Standing Orders, Financial Regulations and a Code of Conduct including the publication of Register of Member's Interests and the nomination of the Clerk to the Integration Joint Board as Standards Officer were all in place during 2025/26.
- The Integration Joint Board met remotely on seven occasions throughout the year to consider its business, with latter meetings being held in a hybrid format giving members the opportunity to attend in-person. Six development sessions were also held in a hybrid format as part of the 2025/26 budget development process. A further seven development sessions were held covering a range of governance, risk and strategy topics.
- The Integration Joint Board's Performance and Audit Committee met remotely on four occasions throughout the year to scrutinise the performance of the Integration Joint Board and audit arrangements in line with regulations and good governance standards in the public sector.
- The Integration Joint Board reviewed and approved the updated Terms of Reference for Performance and Audit Committee on 22 October 2025.
- Internal Audit arrangements for 2025/26 were approved at the Performance and Audit Committee meeting held on 24 September 2025, including the continuation of the appointment of the Chief Internal Auditor of FTF Internal Audit and Management Services to the role of Chief Internal Auditor of the Integration Joint Board supported by Dundee City Council's Internal Audit Service. An Internal Audit Plan for 2025/26 was approved drawing on resources from both organisations.
- Assurances are provided from internal audit through their independent review work of the Integration Joint Board's internal control systems.
- Assurances were provided to the Performance and Audit Committee in relation to Clinical, Care and Professional Governance through the presentation of a Chairs assurance Report

from the Clinical, Care and Professional Governance Group to each meeting of the Committee.

- The Chief Finance Officer complied fully with the five principles of the role of the Chief Finance Officer, as set out in CIPFA guidance.
- Compliance with CIPFA's Financial Management Code
- New Global Internal Audit Standards (GIAS) in the UK Public Sector became applicable from 1st April 2025. The updated Standards are split into 5 Domains and underpinned by 15 Principles, with the aim of adding value and improving an organisation's operations through independent, objective assurance and advisory service. The changes were presented to IJB members during a 2025/26 development session.

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2025/26 this included the following:

- A continued focus on considering risk in decision making through the clear identification of risks in relation to Integration Joint Board decisions reflected in reports presented to the Integration Joint Board and Performance and Audit Committee.
- The provision of regular strategic risk register updates to the Performance and Audit Committee with an annual risk register report presented to the IJB.
- A revised Strategic Risk Management Framework was approved by IJB at its meeting on 18 February 2026. The refreshed framework, including reporting format, risk categories and risk appetite, was developed with IJB membership and officers during 2025/26 developments sessions and is being implemented from March 2026.
- The approval and progressing in year of the Annual Internal Audit Plan with the presentation of Internal Audit reports and follow up action plans as appropriate. Update reports on progress of the Internal Audit Plan were provided at each Performance and Audit Committee.
- The presentation of the IJB's Annual Performance Report.
- The approval of annual Best Value Arrangements and Assessment report providing assurance that governance arrangements and activities were in place to demonstrate best practice.
- Continued development of performance management arrangements with a range of performance reports published and scrutinised by the Performance and Audit Committee throughout the year, including more detailed reviews of specific areas of concern, some of which were requested by the committee such as emergency readmission to hospital rates and discharge management on complex and standard delays.
- A process of formal, regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2025/26.
- The provision of regular budget development reports for 2026/27 to the Integration Joint Board.

- The IJB and Performance and Audit Committee minutes continue to reflect the nature of discussion and further agreed actions in addition to the availability of online access to, and recordings of meetings.
- The continued development of an Action Tracker with updates to each IJB and Performance and Audit Committee meeting to monitor progress of previously agreed actions and to provide assurance that actions were implemented as required.
- The establishment of a IJB and PAC report tracker to ensure that relevant assurances are provided on core governance and strategic issues.
- The provision of an assurance report from the Chair of the Performance and Audit Committee outlining the key issues raised at the previous Performance and Audit Committee meeting to the following Integration Joint Board meeting.
- Reporting on issues relating to the Clinical, Care and Professional Governance Group in the form of the CCPGG Chair's Assurance Report to each meeting of the Performance and Audit Committee with no major issues reported.
- A Directions Policy setting out the process for formulating, approving, issuing and reviewing directions to Dundee City Council and NHS Tayside. An annual review report detailing Directions issued during the previous year was presented to PAC in May 2025.
- Regular reporting to the Performance & Audit Committee of external scrutiny reports relating to delegated services from scrutiny bodies such as the Care Inspectorate and supporting subsequent action plans.
- Provision of a Governance Action Plan progress report to monitor progress of previous recommended areas of improvement provided to each meeting of the Performance and Audit Committee. Mapping work to develop revised reporting of outstanding Governance Actions has been completed and the next stage to refine and enhance the recording of these actions to show a clear link between source of required action, progress made and actions being taken continues to be developed.
- Assurance provided around the quality of Social Work Services through the annual Chief Social Work Officer's Annual Report.
- Assurances provided regarding arrangements to support the IJB to discharge its duties as a Category 1 Responder through provision of an annual report to the IJB.
- Assurances provided regarding arrangements to support the IJB to discharge its duties under the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 through provision of an annual report to the IJB and subsequent joint publication of a Children's Rights Report with NHS Tayside.
- Assurances provided regarding arrangements to support the IJB to discharge its duties under the Health and Care (Staffing) (Scotland) Act 2019 through provision of an annual report to the IJB and subsequent joint publication with Dundee City Council.
- Reporting of Complaints and Feedback in relation to delegated Health and Social Care services, and continued roll-out of Care Opinion service to enhance capturing of feedback from patients, carers and service users.

- Assurances on the procedures, processes and systems of NHS Tayside and Dundee City Council as advised through the partner bodies Annual Governance Statements and Annual Internal Audit Reports and relevant internal and external audit reporting.
- The provision of an annual report from the Performance and Audit Committee to the Integration Joint Board meeting on 20 August 2025 in relation to the PAC's activities during the year 2024/25.

Review of Adequacy and Effectiveness

Dundee City Integration Joint Board is required to conduct, at least annually, a review of the effectiveness of its governance framework including the system of internal control.

The review is informed by the work of the HSCP's Senior Management Team (who have responsibility for the development and maintenance of the internal control framework environment), the work of the internal auditors and the Chief Internal Auditor's annual report, and reports from external auditors and other review agencies and inspectorates.

The review of Dundee City Integration Joint Board's governance framework is supported by a process of self-assessment and assurance certification by the Chief Officer. The Chief Officer completes a "Self-assessment Checklist" as evidence of review of key areas of the Integration Joint Board's internal control framework. The Senior Management Team has input to this process through the Chief Finance Officer. There were no significant internal control issues identified by the self-assessment review.

In addition, the review of the effectiveness of the governance arrangements and systems of internal control within the Health Board and Local Authority partners places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control, including prevention and detection of counter fraud.

The Chief Finance Officer has completed a checklist developed by CIPFA to demonstrate compliance with their Financial Management Code designed to support good practice in financial management and to assist authorities in demonstrating their financial sustainability. Following this, the Chief Finance Officer has concluded compliance with all relevant standards.

Furthermore, in order to support the Chief Financial Officer in ensuring they have fulfilled their duties, a Statement on the Role of the Chief Financial Officer checklist has been completed which notes all relevant requirements have been met.

In preparing the Annual Governance Statement, the Integration Joint Board gave consideration to both NHS Tayside and Dundee City Council's Annual Governance Statements. There were no issues arising which require any further disclosure in the Integration Joint Board's Governance Statement.

Throughout the year, the Performance and Audit Committee has considered a range of issues which cover its core responsibilities in providing the Integration Joint Board with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance arrangements. Assurances are provided through the internal audit reviews undertaken throughout the financial year and presented to the Performance and Audit Committee.

The Scottish Government Directorate for Mental Health advised NHS Tayside on the 22nd August 2024 that they proposed to provide enhanced support for Psychological Therapies which is hosted by Dundee Health and Social Care Partnership in Tayside as lead partner.

This was due to an increase in waiting lists and a decrease in performance against the waiting times standard which had decreased from 93.6% in December 2021 to 70.9% in March 2024. The aim of the enhanced support was to achieve a decrease in the number of those waiting over 18 weeks, and improvement in performance against the standard and improvement in the integration of psychological therapies with wider mental health services. The reduction in performance was largely driven by available workforce and pressures on financial resources. In response, a local delivery plan has been developed and submitted to the Scottish Government which includes ongoing targeted recruitment activity to increase the workforce. There has been a gradual improvement in performance to 82.6% for the waiting times standard as at December 2025.

The IJB moved into Financial Recovery in August 2025 following financial monitoring reporting that the projected overspend for 2025/26 would exceed the Financial Plan for the year, and (without action) would have also fully utilised the IJB's General Reserves as well as requiring additional funding from the Partner bodies to cover the gap. The move into Financial Recovery is laid out in the IJB's Scheme of Integration. The plan implemented measures and actions needed to deliver in-year financial recovery and ongoing financial sustainability. The Year End financial position showed signs of improved financial performance during the remainder of the year as a result of implemented controls, however this was partially off-set by additional unanticipated and one-off expenditure in-year.

A national report from the Accounts Commission titled "Integration Joint Boards' Finance Bulletin 2024/25" was published in February 2026 highlighting the continued precarious financial conditions faced by IJB's across the country as a result of increasing demand, complexity of care and workforce difficulties and characterised by overspending, depletion of reserves and reliance on one-off savings. The report emphasised the urgent need for whole-system reform through work with partners in NHS and councils.

Previously proposed legislation to introduce a National Care Service (Scotland) was amended with revised proposals published in January 2025, with the renamed Care Reform (Scotland) Act being passed in June 2025. While many of the formal legislative changes are no longer being progressed, there remains a national desire to pursue social care reform through advisory frameworks, co-design initiatives and national service improvement bodies.

National strategic documentation was published during 2025/26 for health and care services – NHS Scotland Operational Improvement Plan, Health and Social Care Service Renewal Framework 2025-2035 and Scotland's Population Health Framework 2025-2035.

The Performance and Audit Committee was presented with Internal Audit report D04-25 Annual Report combining this with Internal Control Evaluation D03-25 in June 2025 as part of Internal Audit Plan 2024/25. Fieldwork is complete for Lead Partner Services report (D05-25) with the report anticipated soon.

As part of the 2025/26 Internal Audit Plan, the Internal Control Evaluation (D03-26) and Annual Report (D04-26) were issued in August 2026. Early work has been undertaken for Partner Body Support Services report (D05-26).

The IJB continued to enhance its work around risk management through continuous reviews of the IJB's Strategic Risk Register at meetings of the Performance and Audit Committee. This led to identification of new risks, review of emerging and escalating risks from wider political, financial and strategic implications through horizon scanning and the removal of other risks no longer considered relevant or subsumed within other risks. Development sessions continued during 2025/26 to develop the IJB's assessment of its risk appetite. An updated Strategic Risk Management Framework was approved in February 2026, with strategic risks now being categorised and reported under 1 of 5 headings – Compliance / Legislative /

Regulatory; Reputational; Performance / Quality; Financial; or Workforce. The IJB's High risk areas are Financial Sustainability, Property Infrastructure, Public Sector Reform, Increased Service Demand and Digital Infrastructure. The first review of the new reporting format was presented to PAC on 20 May 2026.

The Tayside Risk Management Group, consisting of risk management leads from the three Tayside IJB's, the corresponding local authorities and NHS Tayside and chaired by Dundee IJB's Chief Officer continued to meet during the year to streamline risk reporting arrangements, share risk intelligence and develop best practice.

Following on from the agreement of the revised Integration Scheme in December 2022, the IJB has developed and adopted a Directions Policy which will enhance the governance, transparency and accountability between the IJB, Dundee City Council and NHS Tayside by clarifying responsibilities and relationships and support the IJB in exercising its legal powers to ensure the IJB's Strategic Commissioning Plan is delivered. This was approved by the IJB in April 2023. An Annual Review of 2025/26 Directions issued by the IJB to provide assurance that these have been issued and implemented appropriately was undertaken by PAC on 20 May 2026.

An updated Dundee Health and Social Care Partnership Workforce Plan 2025-2028 was presented and approved by the IJB at its June 2025 meeting. This incorporated feedback and findings from an Internal Audit report as well as published national guidance. At the same meeting, the IJB also reviewed and approved the first statutory annual report in relation to Health and Care (Staffing)(Scotland) Act 2019 (where the content related to delegated functions) covering all aspects of social care and social work services. The content also covered non-delegated functions and therefore required joint review and approval from both Dundee IJB and Dundee City Council prior to publication.

Dundee ADP oversees the ongoing local implementation of national Medication Assisted Treatment (MAT) Standards. The 4th annual benchmarking report was published in summer 2025, covering progress to April 2025. Dundee continues to make good progress each year, with grading of Green for all 9 MAT standard.

Joint reporting arrangements for Tayside Lead Partner services have been enhanced during 2025/26 between Officers of the 3 Health and Social Care Partnerships, with the first annual joint report presented to the IJB in December 2025 (and similarly to Angus IJB and Perth and Kinross IJB).

Dundee City Integration Joint Board complies in full with "The Role of the Head of Internal Audit in Public Organisations" (CIPFA) and operates in accordance with "Public Sector Internal Audit Standards" (CIPFA). The Chief Internal Auditor reports directly to the Performance and Audit Committee with the right of access to the Chief Finance Officer, Chief Officer and Chair of the Performance and Audit Committee on any matter. The annual programme of internal audit work is based on a strategic risk assessment, and is approved by the Performance & Audit Committee.

The Chief Internal Auditor has carried out a review of the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control. The findings of this review are reflected in the Annual Internal Audit Report 2025/26 presented to the IJB meeting of the 24 June 2026 which supports the outcome of Dundee City IJB's self-assessment process noted above and concludes that although some areas for improvement have been identified these do not impact on the level of assurance provided and reliance can be placed on the Integration Joint Board's governance arrangements and systems of control for 2025/26.

Continuous Improvement

The following areas for continuous improvement have been identified through the self-assessment process, the Governance Action Plan and Annual Internal Audit Report. Progress against these will be monitored by the Performance and Audit Committee during 2026/27.

Area for improvement	Lead Officer	Target Completion Date	RAG Status
Reporting on workforce issues including the Integrated Workforce Plan as well as the partnership forum.	Chief Officer	December 2026	
Further development of improved joint annual reporting of Lead Partner Services arrangements around risk and performance management for lead partner services.	Chief Finance Officer	December 2026	
Ongoing development of performance reporting information into a delivery plan framework to ensure the HSCP fulfils its remit in delivering the direction of travel within the IJB's Strategic Commissioning Framework.	Chief Finance Officer	October 2026	
Further implementation the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	September 2025 December 2026	
Following agreement to retain and revise the IJB's existing Strategic Plan, review and further develop Performance Measures for implementation	Chief Finance Officer	October 2026	
Review and update IJB's Directions Policy	Chief Officer	October 2026	
Fully implement the recommendations from the Internal Audit Review of Viability of External Providers	Chief Finance Officer	December 2024 December 2026	
Review and streamlining of outstanding items on Governance Action Plan	Chief Finance Officer	October 2026	
Improvements to response timescales for Complaints, while continuing to ensure robust investigations are undertaken	Chief Finance Officer	November 2026	
Improvements to Adverse Events investigation, response and implementation timescales	Chief Finance Officer	November 2026	
Regular assurance reporting to be provided to IJB on Whistleblowing from Dundee City Council and NHS Tayside to reflect any areas of concern to IJB	Chief Finance Officer	October 2026	
Annual report to PAC detailing Directions issued, in line with Directions policy	Chief Officer	May 2026	
Continued enhancement of Financial Monitoring reports to provide details of financial performance against plan, progress towards delivery of savings targets and return to financial sustainability	Chief Finance Officer	October 2026	
Improvements to Transformation Programme Oversight, including wider Whole System Transformation, to be enhanced	Chief Finance Officer	September 2026	

Annual review of Strategic Risk Appetite by IJB Members	Chief Finance Officer	October 2026	
---	-----------------------	--------------	---

Risk Assessment		Definition
Green		On track or complete
Amber		In progress with minor delay
Red		Not on track (reason to be provided)

Conclusion and Opinion on Assurance

While recognising that improvements are required, as detailed above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of Dundee City Integration Joint Board's governance arrangements.

We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact.

Systems are in place to regularly review and improve the internal control environment.

Heather Dunk
Chair
Dundee City Integration Joint Board

Dave Berry
Chief Officer
Dundee City Integration Joint Board

Date:

Date

The Financial Statements: Comprehensive Income & Expenditure Statement

81

The Comprehensive Income and Expenditure Statement shows the cost of providing services which are funded by budget requisitions from the partners for the year according to accepted accounting practices.

2024/25	2024/25	2024/25		2025/26	2025/26	2025/26
Gross Expenditure £000	Gross Income £000	Net Expenditure (Income) £000		Gross Expenditure £000	Gross Income £000	Net Expenditure (Income) £000
103,262	0	103,262	Older People Services	108,436	0	108,436
32,649	0	32,649	Mental Health	35,636	0	35,636
46,968	0	46,968	Learning Disability	50,463	0	50,463
10,796	0	10,796	Physical Disability	10,317	0	10,317
10,455	0	10,455	Substance Misuse	12,236	0	12,236
20,697	0	20,697	Community Nurse Services / AHP* / Other Adult Services	22,067	0	22,067
15,496	0	15,496	Community Services (Lead Partner)***	16,690	0	16,690
7,206	0	7,206	Other Services / Support / Management	4,452	0	4,452
34,986	0	34,986	Prescribing	35,458	0	35,458
33,362	0	33,362	General Medical Services (FHS**)	35,961	0	35,961
25,291	0	25,291	FHS – Cash limited & Non-Cash Limited	27,010	0	27,010
341,169	0	341,169	Net Cost of Operational Services during the Year	358,727	0	358,727
420	0	420	IJB Operational Costs	372	0	372
0	0	0	Central Support	0	0	0
21,850	0	21,850	Large Hospital Set Aside	23,198	0	23,198
363,439	0	363,439	Total Cost of Services	382,297	0	382,297
0	-357,361	-357,361	Taxation and Non-Specific Grant Income (Note 5)	0	-376,444	-374,444
363,439	-357,361	6,078	(Surplus) or Deficit on Provision of Services	382,297	-376,444	5,854
		6,078	Total Comprehensive Income & Expenditure			5,854

Notes

* AHP – Allied Health Professionals

** FHS – Family Health Services

*** Reflects the impact of lead partner services not attributable to specific client groups

Dundee City Integration Joint Board's Comprehensive Income and Expenditure Statement shows the net commissioning expenditure provided to partners to support services. It does not separately detail income received from service users as this remains the statutory responsibility of the partners.

Movement in Reserves Statement

This statement shows the movement in the year on the Dundee City Integration Joint Board's reserves.

Total Reserves 2024/25 £000	Movements in Reserves	Total Reserves 2025/26 £000
17,813	Opening Balance at 31 March 2025	11,734
(6,078)	Total Comprehensive Income and Expenditure	(5,854)
(6,078)	Increase/(Decrease)	(5,854)
11,734	Closing Balance at 31 March 2026	5,880

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by Dundee City Integration Joint Board.

31 March 2025 £000		Notes	31 March 2026 £000
11,891	Short Term Debtors	Note 6	16,362
11,891	Current Assets		16,362
(156)	Short Term Creditors	Note 7	(10,482)
(156)	Current Liabilities		(10,482)
11,735	Net Assets		5,880
11,735	Usable Reserve: General Fund	Note 8	5,880
11,735	Total Reserves		5,880

The audited accounts were issued on 21 October 2026.

Christine Jones, FCCA
Acting Chief Finance Officer
Dundee City Integration Joint Board

Date:

1. Significant Accounting Policies

General Principles

The Financial Statements summarise Dundee City Integration Joint Board's transactions for the 2025/26 financial year and its position at the year-end of 31 March 2026. The Dundee City Integration Joint Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973.

The Financial Statements are prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, supported by International Financial Reporting Standards (IFRS), and statutory guidance issued under Section 12 of the Local Government in Scotland Act 2003.

The accounts are prepared on a going concern basis, which assumes that the Dundee City Integration Joint Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement occurs. In particular:

- Expenditure is recognised when goods or services are received and their benefits are used by the Dundee City Integration Joint Board.
- Income is recognised when the Dundee City Integration Joint Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

Funding

Dundee City Integration Joint Board is primarily resourced through funding contributions from the statutory funding partners, Dundee City Council and NHS Tayside. Expenditure is incurred as the Integration Joint Board commission's specified health and social care services from the funding partners for the benefit of service recipients in the Dundee City Integration Joint Board area.

Cash and Cash Equivalents

Dundee City Integration Joint Board does not operate a bank account or hold cash. Transactions are settled on behalf of Dundee City Integration Joint Board by the funding partners. Consequently, Dundee City Integration Joint Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner as at 31 March is represented as a debtor or creditor on Dundee City Integration Joint Board's Balance Sheet.

Employee Benefits

Dundee City Integration Joint Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. Dundee City Integration Joint Board therefore does not present a Pensions Liability on its Balance Sheet. Dundee City Integration Joint Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs.

Reserves

The Dundee City Integration Joint Board's only Usable Reserve is the General Fund. The balance of the General Fund as at 31 March 2026 shows the extent of resources which the Dundee City IJB can use in later years to support service provision.

Indemnity Insurance

Dundee City Integration Joint Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. NHS Tayside and Dundee City Council have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide. Unlike NHS Boards, Dundee City Integration Joint Board does not have any 'shared risk' exposure from participation in Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). Dundee City Integration Joint Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

The Dundee City IJB currently has no known or potential claims against it.

2. Critical Judgements and Estimation Uncertainty

Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Dundee City Integration Joint Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

The value of the Large Hospital "set aside" expenditure reported within the total Integration Joint Board expenditure is £23.198m. This figure for 2025/26 has been agreed with NHS Tayside and will be included in both the NHS Tayside and Dundee City IJB annual accounts. The figure is calculated on the basis of activity and costs extracted from local datasets. In line with national guidance issued, bed day rates were adjusted to reflect a direct cost per occupied bed day, uplifted for inflation. As such, the sum set aside included in the accounts will not reflect actual hospital cost in 2025/26. This is a transitional arrangement for 2025/26 agreed locally between NHS Tayside and the three Tayside Integration Joint Boards and with the Scottish Government. Work continues at a national and local level to refine the methodology for calculating and planning the value of this in the future.

On behalf of all IJBs within the NHS Tayside area, Dundee City IJB acts as the lead partner under hosting arrangements for a range of Tayside-wide services including Specialist Palliative Care, Stroke / Neurological Rehabilitation, Nutrition and Dietetics, Sexual and Reproductive Health and Psychological Therapies. It commissions services on behalf of the three Tayside IJB's and is responsible for the strategic planning and operational budget of those lead partner services. The Dundee City IJB reclaims a portion of the cost of these services using an agreed methodology based around population shares from the other IJB's.

Dundee City IJB is not responsible for covering the full cost of any overspends in these areas, nor do they retain the full benefits of any underspends. The Dundee City IJB will also receive a corresponding charge from the other Tayside IJB's for the services they lead on Dundee's behalf. This arrangement is treated as an agency arrangement.

Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by the Dundee City Integration Joint Board about the future or that which are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

3. Events after the Reporting Period

It is considered that there have been no events occurring between 1 April 2026 and the date the accounts were authorised for issue that would have an impact on the 2025/26 financial statements.

4. Expenditure and Income Analysis by Nature

2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure (Income) £000	Description	2025/26 Gross Expenditure £000	2025/26 Gross Income £000	2025/26 Net Expenditure (Income) £000
214,588		214,588	Services commissioned from NHS Tayside	225,903		225,903
148,431		148,431	Services commissioned from Dundee City Council	156,022		156,022
386		386	Other IJB Operating Expenditure	337		337
34		34	Auditor Fee: External Audit Work	35		35
	(245,083)	(245,083)	Partners Funding Contributions – NHS Tayside		(259,445)	(259,445)
	(112,278)	(112,278)	Partners Funding Contributions – Dundee City Council		(116,999)	(116,999)
363,439	(357,361)	6,078	(Surplus) or Deficit on the Provision of Services	382,297	(376,444)	5,854

5. Taxation and Non-Specific Grant Income

2024/25 £000	Description	2025/26 £000
(245,083)	Funding Contribution from NHS Tayside	(259,445)
(112,278)	Funding Contribution from Dundee City Council	(116,999)
(357,361)	Taxation and Non-Specific Grant Income	(376,444)

The funding contribution from the NHS Board shown above includes £23.198m in respect of 'set aside' resources relating to acute hospital and other resources (Large Hospital Set Aside). Dundee City Integration Joint Board has responsibility for the strategic planning of the amount set aside based on the local population's consumption of these resources. NHS Tayside has the responsibility to manage the costs of providing these services. The value of the set aside is calculated on the basis of activity and costs extracted from local datasets. The methodology of calculating future values of the Large Hospital Set Aside is being developed locally and nationally.

6. Debtors

2024/25 £000	Description	2025/26 £000
10,468	NHS Tayside	14,499
1,423	Dundee City Council	1,864
11,891	Total Debtors	16,362

7. Creditors

2024/25 £000	Description	2025/26 £000
131	NHS Tayside	139
23	Other Bodies	24
3	Other Government Bodies	0
0	Dundee City Council	10,319
156	Total Creditors	10,482

8. Usable Reserve: General Fund

Dundee City Integration Joint Board holds a general reserve balance in line with its reserves policy for two main purposes:

- To commit, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management with resources to be used in line with the delivery of the IJB's Strategic and Commissioning Plan.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the Dundee City Integration Joint Board's risk management framework.

As stated in the IJB's reserves policy, in light of the size and scale of the Integration Joint Board's operations, over the longer term it is considered that it would be an aspiration to achieve a level of general reserves which represent approximately 2% of net expenditure. The value of reserves must be reviewed annually as part of the Integration Joint Board's Budget and Strategic and Commissioning Plan and in light of the financial environment at that time.

Under the IJB's reserves policy, committed reserves relate to specific funds for specific purposes and will only be used for these purposes, often spanning multiple years. Whilst these

reserves are fully committed and therefore not free to use, these are regularly monitored. Any change of use, or decisions relating to residual balance will require the approval of the IJB.

The movement reflects the impact of funding for specific initiatives during 2025/26. The committed reserves balance of £5,880k has been committed by the Dundee City Integration Joint Board through the planned reinvestment of Scottish Government ring fenced funding in line with the conditions of this funding for Primary Care Improvement Plan and Alcohol and Drug Partnership. In addition, Dundee City Integration Joint Board has made decisions to commit reserves for specific purposes such as to support strategic developments and revenue budget support during 2026/27. A detailed breakdown of these reserves is noted below:

Committed Reserves	Balance at 31-Mar-25 £000	Financial Plan 2025/26 £000	Movement 2025/26 £000	Balance at 31-Mar-26 £000
Mental Health	240		(240)	0
Primary Care	1,933		(106)	1,827
Service Specific	449		(292)	158
Drug & Alcohol	926		(541)	385
Strategic Developments	3,498	(1,500)	1,139	3,137
Revenue Budget Support	0	2,429	(2,429)	0
NHST – System Pressures	2,959		(2,586)	373
Other Staffing	155		(155)	0
Total Committed Reserves	10,162	929	(5,210)	5,880
Uncommitted Reserves	1,573	(929)	(644)	(0)
Total – General Fund Balances	11,734	0	(5,854)	5,880

9. Related Party Transactions

The Dundee City Integration Joint Board has related party relationships with NHS Tayside and Dundee City Council. In particular the nature of the partnership means that the Dundee City Integration Joint Board may influence, or be influenced by, its partners. The following transactions and balances included in Dundee City Integration Joint Board's accounts are presented to provide additional information on the relationships. Dundee City Integration Joint Board is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence Dundee City Integration Joint Board or to be controlled or influenced by Dundee City Integration Joint Board. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of these transactions allows readers to assess the extent to which the Dundee City Integration Joint Board may have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with Dundee City Integration Joint Board.

Dundee City Integration Joint Board Members

Board members of Dundee City Integration Joint Board have direct control over the Board's financial and operating policies. The Dundee City Integration Joint Board membership is

detailed on page 6 of these statements. Board members have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, board members with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Officers

Senior Officers have control over Dundee City Integration Joint Board's financial and operating policies. The total remuneration paid to senior officers is shown in the Remuneration Report. Officers have the responsibility to adhere to a Code of Conduct, which requires them to declare an interest in matters that directly or indirectly may influence, or be thought to influence their judgement or decisions taken during the course of their work. In terms of any relevant parties, officers with declarations of interest did not take part in any discussion or decisions relating to transactions with these parties.

Key Management Personnel

The Non-Voting Board members employed by Dundee City Council and NHS Tayside and recharged to the Dundee City Integration Joint Board include the Chief Officer and the Chief Finance Officer. Details of the remuneration for these post-holders is provided in the Remuneration Report.

Transactions with NHS Tayside

2024/25 £000	Description	2025/26 £000
245,083	Funding Contributions received from the NHS Tayside Board	259,445
(214,588)	Net Expenditure on Services Provided by the NHS Tayside Board	(225,903)
30,495	Net Transactions with NHS Tayside	33,542

NHS Tayside did not charge for any support services provided in the year ended 31 March 2026 (2025: nil)

Balances with NHS Tayside

2024/25 £000	Description	2025/26 £000
10,468	Debtor balances: Amounts due from the NHS Board	14,499
(131)	Creditor balances: Amounts due to the NHS Board	(139)
10,337	Net Balance with the NHS Board	14,360

Transactions with Dundee City Council

2024/25 £000	Description	2025/26 £000
112,278	Funding Contributions received from Dundee City Council	116,999
(148,851)	Net Expenditure on Services Provided by Dundee City Council	(156,394)
(36,573)	Net Transactions with Dundee City Council	(39,395)

Dundee City Council did not charge for any support services provided in the year ended 31 March 2026 (2025: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £372k (2025: £420k).

Balances with Dundee City Council

2024/25 £000	Description	2025/26 £000
1,423	Debtor balances: Amounts due from Dundee City Council	1,864
0	Creditor balances: Amounts due to Dundee City Council	(10,319)
1,423	Net Balance with Dundee City Council	(8,456)

10. Value Added Tax (VAT)

Dundee City IJB is not a taxable person and does not charge or recover VAT on its functions. The VAT treatment of expenditure in the Dundee City IJB's accounts depends on which of the partner agencies is providing the service as these are treated differently for VAT purposes. The services provided to Dundee City IJB by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

11. Agency Income and Expenditure

On behalf of all Integration Joint Boards within the NHS Tayside area, the Dundee City Integration Joint Board acts as the lead manager for a variety of Community, Older People, Physical Disability, Mental Health and Learning Disability Services. It commissions services on behalf of the other Tayside Integration Joint Boards (Perth & Kinross and Angus) and reclaims the costs involved. The payments that are made on behalf of the other Integration Joint Boards, and the consequential reimbursement, are not included in the Comprehensive Income and Expenditure Statement (CIES) since the Dundee City Integration Joint Board is not acting as principal in these transactions.

The amount of expenditure and income relating to the agency arrangement is shown below.

2024/25 (£000)	Description	2025/26 (£000)
18,221	Expenditure on Agency Services	18,969
(18,221)	Reimbursement for Agency Services	(18,969)
0	Net Agency Expenditure Excluded from CIES	0

12. Provisions and Contingent Liabilities

Dundee City Integration Joint Board has currently made no provisions. This does not prohibit Dundee City Integration Joint Board making provisions in the future and will where necessary consider the needs for a provision based on the merits of the incumbent circumstances at a relevant future point.

Contingent Liability

As part of the NHS Scotland Agenda for Change pay deal for 2023/24 it was agreed to look at modernisation of staff terms and conditions. The three commitments were made –

- Implementation of protected learning time
- Review of the working week
- Review of Band 5 nursing profiles

The review of Band 5 nursing profiles has progressed during the year, with some re-banding exercises now completed and the associated costs reflected within the 2025/26 financial statements. However, it is anticipated that further submission may be made by the associated nurse staffing cohort as there is currently no specified closing date for applications. Where this is the case, a regional, corporate accrual has been made by NHS Tayside. As the potential financial impact cannot yet be quantifiable, it is treated as a contingent liability.

13. Accounting Standards that have been issued but not adopted

There was no material impact on the Integration Joint Board of accounting standards that have been issued but are not yet adopted in the 2025/26 Code of Practice on Local Authority Accounts in the United Kingdom.

Independent auditor's report to the members of Dundee City Integration Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Dundee City Integration Joint Board for the year ended 31 March 2026 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, 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 2025/26 (the 2025/26 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the body as at 31 March 2026 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 2025/26 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

I conducted my 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. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 15 April 2026. My period of appointment is two years, covering 2025/26 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body'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 body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

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

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

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the body'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 body's operations.

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

Auditor's responsibilities for the audit of the financial statements

My 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 my 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. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my 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 body;
- inquiring of the Chief Finance Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Chief Finance Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my 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 my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

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

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

Reporting on other requirements

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

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

Other information

The Chief Finance Officer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual

Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My 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 my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

In my 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 I am required to report by exception

I am required by the Accounts Commission to report to you if, in my 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
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my 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, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pauline Gillen
Audit Director
Audit Scotland
4th Floor
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT



Clerk and Standards Officer:
Roger Mennie
Head of Democratic and Legal
Services
Dundee City Council

City Chambers
DUNDEE
DD1 3BY

13th October, 2026

TO: ALL MEMBERS, ELECTED MEMBERS AND OFFICER
REPRESENTATIVES OF THE DUNDEE CITY HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD
(See Distribution List attached)

Dear Sir or Madam

DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD

I would like to invite you to attend a meeting of the above Joint Board which is to be held remotely on Wednesday, 21st October, 2026 at 10.00 am via Teams.

Apologies for absence should be intimated to Arlene Hay, Committee Services Officer, on telephone 01382 434818 or by e-mail arlene.hay@dundeecity.gov.uk.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434818 or by email at committee.services@dundeecity.gov.uk by 12 noon on Monday 19th October, 2026.

Yours faithfully

DAVE BERRY
Chief Officer

A G E N D A

1 APOLOGIES

2 DECLARATION OF INTEREST

Members are reminded that, in terms of the Integration Joint Board's Code of Conduct, it is their responsibility to make decisions about whether to declare an interest in any item on this Agenda and whether to take part in any discussions or voting.

3 MINUTE OF PREVIOUS MEETING

- (a) The minute of previous meeting of the Integration Joint Board held on 19th August, 2026 is submitted for approval. - **Page 1**
- (b) ACTION TRACKER - **Page 9**

The Action Tracker (DIJB44-2026) for meetings of the Integration Joint Board is submitted for noting and updating accordingly.

4 STANDING ORDERS: LIVED EXPERIENCE MEMBERS - DIJB52-2026 - Page 11

Reference is made to Article IX of the minute of meeting of the Dundee City Health and Social Care Integration Joint Board held on 19th August 2026 when the Integration Joint Board agreed to remit to the Clerk and Standards Officer to revise the Standing Orders in light of "Lived Experience Members" having a vote and to report to the Integration Joint Board at their next meeting for approval of the revised Standing Orders.

The revised Standing Orders are attached, the revisions being marked in tracked change.

The Integration Joint Board is asked to approve the revised Standing Orders which will have immediate effect.

5 NHS TAYSIDE MEMBERSHIP APPOINTMENTS - DIJB53-2026

(a) VOTING MEMBER

The Integration Joint Board is asked to note that at the meeting of NHS Tayside Board held on 27th August, 2026 it was agreed that Heather Dunk be appointed as a replacement Voting Member for Bob Benson.

(b) PROXY MEMBERS

The Integration Joint Board is asked to note that at the meeting of NHS Tayside Board held on 27th August, 2026 it was agreed that the following be appointed as proxy members:

Kris Bryce
Brian Jones
Linda Martindale.

6 CHAIRPERSON AND VICE-CHAIRPERSON - DIJB54-2026

(a) CHAIRPERSON

The Integration Joint Board is asked to note that the term of office of Chairperson held by Dundee City Council has lapsed and that in terms of Standing Orders this would now require to be filled by a Voting Member from NHS Tayside Board.

The Integration Joint Board is asked to note the position and that Heather Dunk has been nominated as Chairperson.

(b) VICE-CHAIRPERSON

The Integration Joint Board is asked to note that the term of office of Vice-Chairperson held by NHS Tayside Board has lapsed and that in terms of Standing Orders this would now require to be filled by a Voting Member from Dundee City Council.

The Integration Joint Board is asked to note the position and that Councillor Ken Lynn has been nominated as Vice-Chairperson.

7 PERFORMANCE AND AUDIT COMMITTEE (PAC) APPOINTMENT OF MEMBERSHIP AND CHAIRPERSON - DIJB55-2026

Reference is made to Article VIII of the minute of meeting of the Integration Joint Board held on 30th August, 2016 wherein it was agreed to establish a Performance and Audit Committee as a Standing Committee of the Integration Joint Board.

(a) MEMBERSHIP

The Terms of Reference indicates that the Integration Joint Board should appoint the Committee which will consist of not less than six members of the Integration Joint Board. The Committee will include at least four Integration Joint Board voting members (on the basis of two from NHS Tayside and two from Dundee City Council).

The Integration Joint Board is asked to note the position and to agree to the appointment of Councillor Lynn, Councillor McHugh, Colleen Carlton, David Cheape and Martyn Sloan as Voting Members on the Performance and Audit Committee (Martyn Sloan was previously a member of the Committee in a Non Voting capacity in his then position as person providing unpaid care in the area of the local authority prior to him being given voting rights as a Lived Experience member) and Sanjay Pillai and Raymond Marshall as Non Voting Members on the Performance and Audit Committee.

(b) CHAIRPERSON

The Committee will be chaired by a person not being the Chairperson of the Integration Joint Board and will be nominated by the Integration Joint Board. The Terms of Reference for the PAC specifies that the Chair of the PAC will be the Vice-Chairperson of the Integration Joint Board.

The Integration Joint Board is asked to note that the Vice-Chairperson of the Integration Joint Board, Councillor Ken Lynn will serve as Chairperson of the Performance and Audit Committee.

8 AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2025/2026

(Report No DIJB50-2026 by the Chief Finance Officer, TO FOLLOW – for decision).

9 FINANCIAL MONITORING POSITION AS AT AUGUST 2026 - Page 27

(Report No DIJB47-2026 by the Chief Finance Officer, copy attached - for decision).

10 FINANCIAL RECOVERY PLAN 2026/27 - Page 41

(Report No DIJB48-2026 by the Chief Finance Officer, copy attached – for decision).

11 5 YEAR FINANCIAL OUTLOOK 2026/27-2030/31 AND UPDATED BUDGET PLANNING 2027/28 - Page 49

(Report No DIJB46-2026 by the Chief Finance Officer, copy attached – for decision).

12 PERFORMANCE AND AUDIT COMMITTEE CHAIR'S ASSURANCE REPORT - Page 61

(Report No DIJB49-2026 by the Chair, Performance and Audit Committee, copy attached – for noting).

13 REVIEW OF THE DIRECTIONS POLICY – DIJB45-2026

The IJB is advised that work has commenced to review the Directions Policy and the supporting arrangements for issuing, implementing and monitoring Directions.

Work has progressed in partnership with the other Health and Social Care Partnerships across Tayside to review the current policy position and the supporting arrangements for Directions, including the development of a draft policy for discussion with Legal Services, NHS Tayside and the three local authorities. This work is intended to support greater consistency in how Directions are prepared, approved, issued and followed up across the Tayside area, while recognising the need for any revised approach to be proportionate, deliverable and aligned with the resources available across all relevant partner bodies.

It is expected that a revised Directions Policy will be submitted to the IJB before the end of the year. Subject to agreement, the policy and associated arrangements will then be tested and implemented through a phased approach over 2027/2028.

The initial focus will be on aligning the policy, templates and supporting guidance. This will be followed by targeted support for report writers to ensure that Directions are completed to the expected standard. Later phases of the work will focus on putting in place arrangements for the ongoing monitoring of Directions, including how delivery and assurance will be reported through appropriate governance routes.

The IJB is asked to note the position.

14 MEETINGS OF THE INTEGRATION JOINT BOARD 2026 – ATTENDANCES - Page 63

A copy of the attendance return (DIJB51-2026) for meetings of the Integration Joint Board held over 2026 is attached for information.

15 IJB DEVELOPMENT SESSIONS

The IJB is asked to note that the following Development Sessions for IJB members have been arranged:

28th October – Budget Development and Review of Risk Appetite
 4th November – Workforce Planning (including absence)
 16th December – Budget Development

All sessions will be held remotely between 10am – 12 noon.

16 DATE OF NEXT MEETING

The next meeting of the Dundee Integration Joint Board will be held on Wednesday 9th December, 2026 at 10.00am in Committee Room 1, 14 City Square.

DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD
DISTRIBUTION LIST
(REVISED JUNE 2026)

(a) DISTRIBUTION - INTEGRATION JOINT BOARD MEMBERS

<u>Role</u>	<u>Recipient</u>
VOTING MEMBERS	
Elected Member (Chair)	Councillor Ken Lynn
Non Executive Member (Vice Chair)	Bob Benson
Elected Member	Councillor Siobhan Tolland
Elected Member	Councillor Dorothy McHugh
Non Executive Member	David Cheape
Non Executive Member	Colleen Carlton
NON VOTING MEMBERS	
Chief Social Work Officer	Glyn Lloyd
Chief Officer	Dave Berry
Acting Chief Finance Officer (Proper Officer)	Christine Jones
Registered medical practitioner (whose name is included in the list of primary medical services performers)	Dr David Wilson
Registered Nurse	Jayne Smith
Registered medical practitioner (not providing primary medical services)	Dr Sanjay Pillai
Staff Partnership Representative	Raymond Marshall
Trade Union Representative	Jim McFarlane
Third Sector Representative	Christina Cooper
Service User residing in the area of the local authority	Nicola Stevens
Person providing unpaid care in the area of the local authority	Martyn Sloan
Clinical Director	Dr David Shaw
PROXY MEMBERS	
Proxy Member (NHS Appointment for Voting Member)	Vacant
Proxy Member (DCC Appointment for Voting Members)	Councillor Lynne Short
Proxy Member (DCC Appointment for Voting Members)	Councillor Roisin Smith
Proxy Member (DCC Appointment for Voting Member)	Bailie Helen Wright

(b) CONTACTS – FOR INFORMATION ONLY

<u>Organisation</u>	<u>Recipient</u>
NHS Tayside (Chief Executive)	Nicky Connor
NHS Tayside (Director of Finance)	Stuart Lyall
Dundee City Council (Chief Executive)	Greg Colgan
Dundee City Council (Executive Director of Corporate Services)	Paul Thomson
Dundee City Council (Head of Democratic and Legal Services)	Roger Mennie
Dundee City Council (Legal Manager)	Maureen Moran
Dundee City Council (Members' Support)	Lesley Blyth
Dundee City Council (Members' Support)	Sharron Wright
Dundee Health and Social Care Partnership (Secretary to Chief Officer and Chief Finance Officer)	Jordan Grant
Dundee Health and Social Care Partnership	Kathryn Sharp

Dundee City Council (Communications rep)	Steven Bell
NHS Tayside (Communications rep)	Jane Duncan
NHS Fife (Internal Audit) (Principal Auditor)	Judith Triebs
Audit Scotland (Audit Manager)	Joni McBride
Regional Audit Manager – NHS	Barry Hudson
Audit Scotland (Audit Director)	Pauline Gillen
HSCP (Interim Head of Heath & Community Care)	Angie Smith
HSCP (Head of Heath & Community Care)	Jenny Hill
Health and Social Care Partnership	Shahida Naeem
Dundee City Council – Finance	John Moir
Dundee Health and Social Care Partnership	Matthew Kendall
Audit Scotland	Ross Reid
Dundee City Council (Members' Support)	Susan Young



At a MEETING of the **DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD** held at Dundee on 19th August, 2026.

Present:-

Members

Role

Bob BENSON (Chair)	Nominated by Health Board (Non Executive Member)
Colleen CARLTON	Nominated by Health Board (Non Executive Member)
David CHEAPE	Nominated by Health Board (Non-Executive Member)
Dorothy MCHUGH	Nominated by Dundee City Council (Elected Member)
Siobhan TOLLAND	Nominated by Dundee City Council (Elected Member)
Dave BERRY	Chief Officer
Christina COOPER	Third Sector Representative
Christine JONES	Acting Chief Finance Officer
Glyn LLOYD	Chief Social Work Officer
Jim McFARLANE	Trade Union Representative
Raymond MARSHALL	Staff Partnership Representative
Dr David SHAW	Clinical Director
Martyn SLOAN	Person providing unpaid care in the area of the local authority
Jayne SMITH	Registered Nurse
Nicola STEVENS	Service User Representative
Dr David WILSON	NHS Tayside (Registered Medical Practitioner (whose name is included in the list of primary medical performers))

Non-members in attendance at request of Chief Officer:-

Pam DUDEK	Dundee Drug & Alcohol Partnership
Barry HUDSON	Internal Audit
Gail MCCLURE	Health and Social Care Partnership
Kathryn SHARP	Health and Social Care Partnership
Angie SMITH	Health and Social Care Partnership

Bob BENSON, Chairperson, in the Chair

I APOLOGIES FOR ABSENCE

Apologies for absence were submitted on behalf of:-

Member

Role

Councillor Ken Lynn	Nominated by Dundee City Council (Elected Member)
Dr Sanjay Pillai	Registered Medical Practitioner (not providing primary medical services)

II DECLARATION OF INTEREST

There were no declarations of interest.

III MINUTE OF PREVIOUS MEETING

- (a) The minute of meeting of the Integration Joint Board held on 24th June 2026 was submitted and approved.

It was noted that in relation to the Out of Hour Model of Care Option Appraisal agenda item, the documents that were referred to in the document at Appendix B had not yet been issued to members and this would be actioned by the Chief Finance Officer. It was also noted that Angus IJB had agreed increased funding for the model so there was no impact on Dundee IJB funding.

(b) ACTION TRACKER

The Action Tracker (DIJB36-2026) for meetings of the Integration Joint Board was submitted and noted.

Following questions and answers the Integration Joint Board agreed:-

- (i) to note that in relation to action 6, a number of discussions had taken place about lived experience representation on the ISPAG and other groups, representation was to be encouraged from existing groups and Kathryn Sharp would take this action forward with colleagues;
- (ii) that all actions relating to financial monitoring that were marked as complete but would not be complete until later in the year would be changed to ongoing; and
- (iii) that in relation to action 7, the initial meeting was to be arranged soon and the action would be marked as ongoing meantime.

IV DELIVERY OF PRIMARY CARE IMPROVEMENT PLAN – ANNUAL UPDATE

There was submitted Report No DIJB42-2026 by the Chief Officer providing an update on the implementation of the Dundee Primary Care Improvement Plan for 2025/2026 and seeking approval for the continued implementation of the Dundee Primary Care Improvement Plan for 2026/2027.

The Integration Joint Board agreed:-

- (i) to note the progress in implementing the Dundee Primary Care Improvement Plan (PCIP) 2025/2026 (attached as Appendix 1 to the report) and the key achievements as described in Section 4;
- (ii) to approve the proposed actions for Dundee Health & Social Care Partnership for 2026/2027 as described in Appendix 1 and note the proposed allocation of funding as detailed in Section 3, subject to confirmation from NHS Tayside of the Agenda for Change uplift allocation for 2026/2027;
- (iii) to note that aspects of the Plan which had been directed by the Scottish Government to be fully implemented continued to have ongoing gaps, for a range of reasons outlined;
- (iv) to instruct the Chief Officer to issue directions to NHS Tayside to implement the specific actions relevant to them in Appendix 1;
- (v) to note the previous agreement to delegate the monitoring of the Dundee allocation of the Primary Care Improvement Fund to the Dundee Primary Care Improvement Group as noted in Section 3.9; and
- (vi) to instruct the Chief Officer to provide a further report on progress made against delivering the Dundee Primary Care Improvement Plan 2026/2027 to a future IJB.

Following questions and answers the Integration Joint Board agreed:-

- (vii) to note the positive feedback highlighted by members and requested that this be shared with staff.

V REDUCING HARM FROM DRUG AND ALCOHOL USE – UPDATE REPORT

There was submitted Report No DIJB39-2026 by the Independent Chair, Dundee Drug and Alcohol Partnership providing a summary overview of progress made during the third year of the Dundee Alcohol and Drug Partnership's Strategic Framework 2023-2028 and informing them of priorities for the fourth year of delivery. The report also sought approval of the 2025-26 annual return from the Dundee Alcohol and Drug Partnership to the Scottish Government.

The Integration Joint Board agreed:-

- (i) to note the content of the report, including the progress toward implementation of the Dundee Alcohol and Drug Partnership's (ADP) delivery plan (section 4.2 of the report);
- (ii) to approve the draft ADP 2025-2026 Annual Report, noting that the draft had been submitted to the Scottish Government on the 3rd July 2026 to meet their submission date guidelines (section 4.3 and appendix 1 of the report); and
- (iii) to note that gaps identified through the annual return survey had already been identified as key priorities within the revised ADP Delivery Plan for 2026-2027.

VI ANNUAL PERFORMANCE REPORT 2025/26

The Joint Board acceded to a request for a deputation from Elaine Stewart and Graeme Jenkins of Unite the Union to address the Joint Board in relation to Kingsway Care Centre. After the deputation had put forward their case and answered questions from members of the Committee, they were thanked for their attendance and withdrew.

There was submitted Report No DIJB40-2026 by the Chief Officer submitting the Dundee Integration Joint Board Annual Performance Report 2025/2026 for noting following its publication on 29th July 2026.

The Integration Joint Board agreed:-

- (i) to note the content of the report and the Annual Performance Report 2025/2026 (attached as appendix 1 to the report);
- (ii) to note that the Annual Performance Report 2025/2026 was approved through the IJB's Scheme of Delegation process for urgent matters to enable publication within the statutory timescale (section 4.1.3 of the report); and
- (iii) to instruct the Chief Officer to update the Annual Performance Report with financial year 2025/2026 data for all National Health and Wellbeing Indicators as soon as this data was made available by Public Health Scotland (section 4.2.4 of the report).

Following questions and answers the Integration Joint Board agreed:-

- (iv) to note the role of the IJB as commissioner of services as described by the Chief Officer;
- (v) to note that it was an NHS Tayside decision not to continue with the lease for Kingsway Care Centre;
- (vi) to note that the Chief Officer would respond separately to Councillor McHugh in relation to her query about the advice given to the IJB from NHS Tayside about the changes at Kingsway Care Centre;

- (vii) that the Chief Officer would take forward the various issues that had arisen today, in relation to Kingsway Care Centre, to NHS Tayside and get feedback for the IJB members;
- (viii) to record thanks to colleagues across the Health and Social Care Partnership for the development of the Annual Performance Report; and
- (ix) to note that the Health and Social Care Management Team would continue to advocate through national networks the challenges around the timing of the publishing of the report.

VII ANNUAL REPORT OF THE DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP CLINICAL, CARE & PROFESSIONAL GOVERNANCE GROUP 2025/2026

There was submitted Report No DIJB43-2026 by the Clinical Director providing assurance to the Dundee IJB regarding matters of Clinical, Care and Professional Governance. In addition, the report provided information on the business of the Dundee Health & Social Care Partnership Clinical, Care and Professional Governance Group (“the Group”, DHSCP CCPG Group).

The Integration Joint Board agreed:-

- (i) to note the contents of the report; and
- (ii) to note the work undertaken by the Dundee Health & Social Care Partnership Clinical, Care and Professional Governance Group from April 2025 – March 2026 to seek assurance regarding matters of Clinical, Care and Professional Governance.

VIII PERFORMANCE AND AUDIT COMMITTEE ANNUAL REPORT 2025/26

There was submitted Report No DIJB37-2026 by the Chief Finance Officer providing an overview of the activities of the Performance and Audit Committee over 2025/2026.

The Integration Joint Board agreed:-

- (i) to note the content of the Performance and Audit Committees’ Annual Report for the year 2025/2026; and
- (ii) to accept the level of Reasonable assurance provided by the report, as detailed in section 4.6.

IX THE PUBLIC BODIES (JOINT WORKING) (INTEGRATION JOINT BOARDS) (SCOTLAND) AMENDMENT ORDER 2025

There was submitted Report No DIJB34-2026 by the Chief Officer advising of the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Amendment Order 2025 which made provision for changes to membership arrangements and associated governance requirements permitting “lived experience members” to have a vote.

The Integration Joint Board agreed:-

- (i) to note that the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Amendment Order 2025 made provision for changes to membership arrangements and associated governance requirements permitting “lived experience members” to have a vote;
- (ii) to note that in terms of Dundee Integration Joint Board the “lived experience members” are as indicated in Section 4.3 of the report;

- (iii) to remit to the Clerk and Standards Officer to revise Standing Orders accordingly and report to the Integration Joint Board at their next meeting for approval of the revised Standing Orders; and
- (iv) to note the wider considerations for the Dundee Integration Joint Board of the Amendment Order as summarised in Section 4.8 of the report.

Following questions and answers the Integration Joint Board agreed:-

- (v) to note the continuing support, from officers, available to all members of the IJB; and
- (vi) to note that the national guidance had not yet been received.

X DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT ANNUAL REPORT 2025/26

There was submitted Report No DIJB25-2026 by the Chief Finance Officer advising of the outcome of the Chief Internal Auditor's Report on the Integration Joint Board's internal control framework for the financial year 2025/2026.

The Integration Joint Board agreed:-

- (i) to note the content and findings of the attached Annual Internal Audit Report 2025/2026 (incorporating Report D03/26 – Internal Control Evaluation 2025/26) (as at Appendix 1 of the report); and
- (ii) to instruct the Chief Finance Officer to report progress towards meeting the recommendations of the Annual Internal Audit Report and Internal Control Evaluation to the Performance and Audit Committee.

Following questions and answers the Integration Joint Board agreed:-

- (iii) to pass on thanks to Jocelyn Lyall, Barry Hudson and team for their continued support;
- (iv) to note thanks on behalf of the Chief Internal Auditor to the Chief Officer, Chief Finance Officer and wider team for their engagement and support throughout the year and to the NHS and Dundee City Council Internal Audit teams for their work in delivering the audit plan;
- (v) to note that a meeting had been arranged to start rationalising the outstanding actions; and
- (vi) to note the commitment by the Chief Officer that future reports would be brought to the IJB in relation to transformation.

XI FINANCIAL MONITORING POSITION AS AT JUNE 2026

There was submitted Report No DIJB38-2026 by the Chief Finance Officer providing an update of the projected financial position for delegated health and social care services for 2026/2027.

The Integration Joint Board agreed:-

- (i) to note the content of the report including the projected operational financial position for delegated services for the 2026/2027 financial year as at 30th June 2026 as outlined in Appendices 1, 2, and 3 of the report;
- (ii) to note the continuing actions being led by Officers and Senior Management to deliver planned savings and address the financial overspend position (as detailed in sections 4.5 and 4.6 of the report);

- (iii) to note the content of the IJB Financial Position – Finance Update 2026/2027 report (as detailed in section 4.8 and Appendix 6 of the report); and
- (iv) to approve the continuation of Financial Recovery plan actions and instruct the Chief Finance Officer to develop an updated Financial Recovery Plan to be presented at the next IJB meeting (as detailed in section 4.6 of the report).

XII 2026/27 BUDGET AND SAVINGS DELIVERY PROGRESS UPDATE

The Joint Board acceded to a request for a deputation from Rosie McLuskie and Bruce Hedley from the Food Train to address the Joint Board in relation to the intention to cease IJB funding to the Food Train. After the deputation had put forward their case and answered questions from members of the Joint Board, they were thanked for their attendance and withdrew.

There was submitted Report No DIJB41-2026 by the Chief Finance Officer providing a progress update on the actions and reviews being undertaken to deliver the 2026/2027 Financial Plan and Balanced Budget.

The Integration Joint Board agreed:-

- (i) to note the progress to deliver the required actions and reviews in Section 4 of the report;
- (ii) to instruct the Chief Finance Officer to provide a further update on ongoing and outstanding reviews no later than 31st December 2026; and
- (iii) to approve the recommendation not to commission any further shopping or similar support services and confirmed the intention to cease IJB funding to Food Train at the end of September 2026, following the six-month review period, as detailed in sections 4.3.9 and 4.3.10 of the report.

In relation to recommendation (iii) above, Councillor McHugh intimated her dissent from the foregoing conclusion.

Following questions and answers the Integration Joint Board agreed:-

- (iv) to note the support in relation to income maximisation that would be available to service users.

XIII MEETINGS OF THE INTEGRATION JOINT BOARD 2026 – ATTENDANCES

There was submitted a copy of the Attendance Return DIJB35-2026 for meetings of the Integration Joint Board held to date over 2026.

The Integration Joint Board agreed to note the position as outlined.

XIV IJB DEVELOPMENT SESSIONS

The IJB noted that the following Development Sessions had been arranged for IJB members:

9th September – Review of Risk Appetite
 28th October – Budget Development
 4th November – Workforce Planning (including absence)
 16th December – Budget Development

All sessions would be held remotely between 10am – 12 noon.

XV DATE OF NEXT MEETING

The Integration Joint Board agreed to note that the next meeting of the Dundee Integration Joint Board would be held remotely on Wednesday 21st October, 2026 at 10.00am.

XVI VALEDICTORY

It was noted that this was the last IJB meeting for Bob Benson as he was standing down from his position as a Non-Executive member of NHS Tayside Board. The Chief Officer, on behalf of the IJB, expressed thanks to Bob for his contribution to and leadership of the IJB over the past few years.

Bob Benson, Chairperson

This page is intentionally left blank

DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD – ACTION TRACKER – MEETING ON 19TH AUGUST 2026

No	Meeting	Minute Ref	Heading	Action Point	Responsibility	Original Timeframe	Status	Comment
1	18/02/26	X	FINANCIAL MONITORING POSITION AS AT DECEMBER 2025	That consideration would be given to including workforce planning in a future Development Session.	Chief Officer	April 2026 November 2026	In Progress	Session on Workforce Planning scheduled for November 2026.
2	15/04/26	V	STRATEGIC PLANNING ADVISORY GROUP TERMS OF REFERENCE – ANNUAL REVIEW	That Martyn Sloan's query about whether he can stay on the ISPAG when his IJB responsibilities change would be further explored.	Chief Officer	September December 2026	In progress	Advice awaited from Legal Services.
3	15/04/26	V	STRATEGIC PLANNING ADVISORY GROUP TERMS OF REFERENCE – ANNUAL REVIEW	That a discussion would take place with Kathryn Sharp about the feasibility of having an older person representative, and wider representation, on the ISPAG.	Chief Officer	August December 2026	In progress	The SPAG is currently progressing the implementation of the previously agreed approach (December 2025 IJB) regarding lived experience participation in strategic planning arrangements. This will include lived experience representation from older people.
4	15/04/26	VIII	FINANCIAL MONITORING POSITION AS AT FEBRUARY 2026	That consideration would be given to incorporating detail on recovery of income for chargeable services into future Financial Monitoring reports.	Acting Chief Finance Officer	October 2026	Complete	Consideration will be given to incorporating this into 2026/27 Financial Monitoring reports, following further ongoing work relating to Improved Billing and Income Maximisation processes – progress update to be incorporated into a report for December meeting
5	24/06/26	VII	FINANCIAL MONITORING POSITION AS AT MARCH 2026	That consideration would be given to adding additional narrative to future reports that would give more assurance to IJB members.	Acting Chief Finance Officer	October 2026	Complete	Further assurances around Management Actions will be incorporated into future

								Financial Recovery Plan reports.
6	19/08/26	III(a)	MINUTE OF PREVIOUS MEETING - JUNE	That in relation to the Out of Hour Model of Care Option Appraisal agenda item the documents that were referred to in the document at Appendix B had not yet been issued to members.	Acting Chief Finance Officer	October 2026	In Progress	Angus colleagues have been contacted for copies of the documents.
7	19/08/26	III(b)	ACTION TRACKER	That all actions relating to financial monitoring that were marked as complete but would not be complete until later in the year would be changed to ongoing.	Acting Chief Finance Officer	October 2026	Complete	Actions amended to reflect work not yet complete.
8	19/08/26	VI	ANNUAL PERFORMANCE REPORT 2025/26	That the various issues that had arisen today, in relation to Kingsway Care Centre, would be taken forward to NHS Tayside and feedback would be sought for IJB members.	Chief Officer	October 2026	In Progress	Feedback provided to NHS Tayside Executive Team on issues raised. Acknowledgement of these within contingency action plan. Update to be provided at December IJB meeting



STANDING ORDERS OF DUNDEE INTEGRATION JOINT BOARD

(Approved at Dundee Integration Joint Board: 18 December 2018)

(Procedure for Motions and Amendments updated at the Dundee Integration Joint Board Meeting: 23 June 2021)

(Performance and Audit Committee Terms of Reference updated at the Dundee Integration Joint Board Meeting: 13 December 2023)

[\(Voting Rights for Lived Experience Members updated at the Dundee Integration Joint Board meeting: 21 October 2026\)](#)

This page is intentionally left blank

SECTION 1 - GENERAL

- 1.1 These Standing Orders are made under the Public Bodies (Joint Working) (Scotland) Act 2014 and the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 and shall apply with effect from 19 February 2019 with such amendments as may be made by the Integration Joint Board from time to time.
- 1.2 These Standing Orders shall, as far as applicable, be the rules and regulations for the proceedings of Committees and Sub-Committees and therefore reference to the term 'Board' in the Standing Orders should be interpreted accordingly. The term 'Chairperson' shall also be deemed to include the Chairperson of any Committee or Sub-Committee but only in relation to such Committees or Sub-Committees.
- 1.3 In these Standing Orders "the Integration Joint Board" shall mean the Dundee Integration Joint Board established in terms of The Public Bodies (Joint Working) (Integration Joint Board Establishment) (Scotland) Order 2015.
- 1.4 Any statutory provision, regulation or direction issued by the Scottish Ministers shall have precedence if they are in conflict with these Standing Orders.

SECTION 2 - MEMBERSHIP

- 2.1 Voting membership of the Integration Joint Board shall comprise three persons nominated by NHS Tayside, and three elected members nominated by Dundee City Council [and three Lived Experience Members](#). Where NHS Tayside is unable to fill its places with Non-Executive Directors, it can then nominate other appropriate people, who must be members of Tayside NHS Board to fill their spaces but at least two must be Non-Executive Directors.
- 2.2 Non-voting membership of the Integration Joint Board shall comprise:
 - (a) the Chief Social Work Officer of Dundee City Council;
 - (b) the Chief Officer of the Integration Joint Board;
 - (c) the proper officer of the Integration Joint Board appointed under Section 95 of the Local Government (Scotland) Act 1973;
 - (d) a registered medical practitioner whose name is included in the list of primary medical services performers prepared by NHS Tayside in accordance with Regulations made under Section 17P of the National Health Service (Scotland) Act 1978;
 - (e) a registered nurse who is employed by NHS Tayside or by a person or body with which NHS Tayside has entered into a general medical services contract;
 - (f) a registered medical practitioner employed by NHS Tayside and not providing primary medical services;
 - (g) one member in respect of staff of the constituent authorities engaged in the provision of services provided under integration functions;
 - ~~(h) one member in respect of third sector bodies carrying out activities related to health or social care in the area of Dundee City Council;~~
 - ~~(i) one member in respect of service users residing in the area of Dundee City Council;~~

~~(j) one member in respect of persons providing unpaid care in the area of Dundee City Council; and~~

- (k) such additional members as the Integration Joint Board sees fit. Such a member may not be a Dundee City Councillor or a Non-Executive Director of NHS Tayside.

The Members appointed under paragraphs (d) to (f) must be determined by NHS Tayside.

- 2.3 A Member of the Integration Joint Board in terms of Paragraph 2.2 (a) and (c) will remain a Member for as long as they hold the office in respect of which they are appointed. Otherwise, the term of office of Members of the Integration Joint Board shall be for a maximum period of three years (or in the case of Dundee City Councillors until the day of the Statutory Meeting of the Council following the next ordinary Election for Local Government Councillors in Scotland, whichever is shorter).
- 2.4 Where a Member resigns or otherwise ceases to hold office, the person appointed in his/her place shall be appointed for the unexpired term of the Member they replace.
- 2.5 On expiry of a Member's term of appointment, the Member shall be eligible for re-appointment provided that he/she remains eligible and is not otherwise disqualified from appointment in terms of Article 8 of the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014.
- 2.6 A voting Member appointed under paragraph 2.1 ceases to be a Member of the Integration Joint Board if they cease to be either a Councillor or a Non-Executive Director of NHS Tayside or an appropriate person in terms of the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014.
- 2.7 A Member of the Integration Joint Board, other than those Members referred to in paragraph 2.2 (a) and (c), may resign his/her membership at any time during their term of office by giving notice to the Integration Joint Board in writing. The resignation shall take effect from the date notified in the notice or on the date of receipt if no date is notified. If this is a [NHS Tayside or Dundee City Council](#) voting member, the Integration Joint Board must inform the constituent authority that made the nomination.
- 2.8 If a Member has not attended three consecutive meetings of the Integration Joint Board, and their absence was not due to illness or other reasonable cause as determined by the Integration Joint Board, the Integration Joint Board may remove the member from office by providing the member with one month's notice in writing.
- 2.9 If a Member acts in a way which brings the Integration Joint Board into disrepute or in a way which is inconsistent with the proper performance of the functions of the Integration Joint Board, the Integration Joint Board may remove the Member from office with effect from such date as the Integration Joint Board may specify in writing.
- 2.10 If a Member is disqualified under Article 8 of the Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014 during a term of office, they are to be removed from office immediately.
- 2.11 A constituent authority may remove a Member which it nominated by providing one month's notice in writing to the Member and the Integration Joint Board.
- 2.12 Proxy Members for [NHS Tayside and Dundee City Council](#) Members of the Integration Joint Board may be appointed by the constituent authority which nominated the Member. [If a Lived Experience Member is unable to attend a meeting](#)

of the Board that member may arrange for a suitable experienced proxy to attend the meeting in their place. The appointment of such Proxy Members will be subject to the same rules and procedures for Members. Proxy Members shall receive papers for Meetings of the Integration Joint Board but shall be entitled to attend or vote at a Meeting only in the absence of the principal Member they represent. If the Chairperson or Vice-Chairperson is unable to attend a meeting of the Integration Joint Board, any Proxy Member attending the meeting may not preside over that meeting.

- 2.13 The acts, meetings or proceedings of the Integration Joint Board shall not be invalidated by any defect in the appointment of any Member.
- 2.14 A vacancy in the membership of the Integration Joint Board will not invalidate anything done or any decision made by the Integration Joint Board.

SECTION 3 - CHAIRPERSON AND VICE-CHAIRPERSON

- 3.1 The Chairperson and Vice-Chairperson will be drawn from NHS Tayside and Dundee City Council voting members of the Integration Joint Board. If a Council member is to serve as Chairperson then the Vice-Chairperson will be a member nominated by NHS Tayside and vice versa.
- 3.2 The term of office of the Chairperson and of the Vice-Chairperson will be for a rotational period of two years commencing 25 October 2016 upon nomination to those positions as required by the constituent authorities of NHS Tayside and Dundee City Council and at such other times as may be necessary. NHS Tayside or Dundee City Council may change their appointee as Chairperson or Vice-Chairperson during an appointing period. At the end of the two year period the constituent authority which nominated the Chairperson will nominate the Vice-Chairperson and vice versa.
- 3.3 The Vice-Chairperson may act in all respects as the Chairperson of the Integration Joint Board if the Chairperson is absent or otherwise unable to perform his/her duties.
- 3.4 *At each meeting of the Integration Joint Board the Chairperson, if present, shall preside. If the Chairperson is absent from any meeting of the Integration Joint Board, a Committee or a Sub-Committee the Vice-Chairperson, if present, shall preside. If both the Chairperson and the Vice-Chairperson are absent, a voting member chosen at the meeting by the other voting members attending the meeting shall preside. Any Proxy Member attending the meeting in terms of 2.12 may not preside over that meeting.*
- 3.5 The Chairperson shall amongst other things:-
 - (a) Preserve order and ensure that every Member has a fair hearing;
 - (b) Decide on matters of relevancy, competency and order, and whether to have a recess during the Meeting, having taken into account any advice offered by the Chief Officer or other relevant officer in attendance at the Meeting;
 - (c) Determine the order in which speakers can be heard;
 - (d) Ensure that due and sufficient opportunity is given to Members who wish to speak to express their views on any subject under discussion;
 - (e) Maintain order and at his/her discretion, order the exclusion of any member of the public who is deemed to have caused disorder or misbehaved;

- (f) The decision of the Chairperson on all matters within his/her jurisdiction shall be final;
- (g) Deference shall at all times be paid to the authority of the Chairperson. When he/she speaks, the Chairperson shall be heard without interruption; and
- (h) Members shall address the Chairperson while speaking.

SECTION 4 - MEETINGS

- 4.1 Meetings of the Integration Joint Board shall meet at such place and such frequency as may be agreed by the Integration Joint Board.
- 4.2 *The Chairperson may convene Special Meetings of the Integration Joint Board at such other times as he/she sees fit. If the Office of Chairperson is vacant, or if the Chairperson is unable to act for any reason, the Vice-Chairperson may at any time call such a meeting.*
- 4.3 *If the Chairperson refuses to call a meeting of the Integration Joint Board after a requisition for that purpose specifying the business proposed to be transacted, signed by at least two thirds of the voting Members, has been presented to the Chairperson or if, without so refusing, the Chairperson does not call a meeting within seven days after such requisition has been presented, those Members who presented the requisition may forthwith call a Meeting provided no business shall be transacted at the Meeting other than specified in the requisition.*

SECTION 5 - NOTICE OF MEETINGS

- 5.1 *Before each meeting of the Integration Joint Board, or Committee or Sub-Committee of the Integration Joint Board, a notice of the meeting, specifying the time, place and business to be transacted at it signed by the Chairperson, or a member authorised by the Chairperson to sign on the Chairperson's behalf, shall be delivered to every Member or sent by post to the usual place of residence of such Members or delivered by electronic means so as to be available to them at least five clear days (not including Saturday and Sunday) before the meeting. Members may opt in writing addressed to the Chief Officer to have notice of meetings delivered to an alternative address. Such notice shall remain valid until rescinded in writing. Lack of service of the notice on any member shall not affect the validity of anything done at a meeting.*
- 5.2 *In the case of a meeting of the Integration Joint Board called by Members in default of the Chairperson, the notice shall be signed by those Members who requisitioned the meeting.*
- 5.3 At all Ordinary or Special Meetings of the Integration Joint Board, no business other than that on the agenda shall be discussed or adopted except where by reason of special circumstances, which shall be specified in the minutes, the Chairperson is of the opinion that the item should be considered at the meeting as a matter of urgency.

SECTION 6 - QUORUM

- 6.1 *No business shall be transacted at a meeting of the Integration Joint Board unless there are present and entitled to vote ~~both~~ Dundee City Council and Tayside NHS Board and Lived Experience Members ~~members~~ and at least one half of the voting Members of the Integration Joint Board (five).*
- 6.2 If within ten minutes after the time appointed for the commencement of a meeting of the Integration Joint Board a quorum is not present, the meeting will stand adjourned to such date and time as may be fixed.

SECTION 7 - CODE OF CONDUCT AND CONFLICTS OF INTEREST

- 7.1 Members of the Integration Joint Board shall subscribe to and comply with the Code of Conduct for Members of the Dundee Integration Joint Board which is deemed to be incorporated into these Standing Orders. All members shall be obliged before taking up membership, to agree in writing to be bound by the terms of the Code.
- 7.2 If any Member has a financial or non-financial interest as defined in the Code and is present at any meeting at which the matter is to be considered, he/she must as soon as practical, after the meeting starts, disclose that he/she has an interest and the nature of that interest and if he/she is precluded from taking part in consideration of that matter.
- 7.3 *If a Member or any associate of theirs has any pecuniary or any other interest direct or indirect, in any contract or proposed contract or other matter and that Member is present at a meeting of the Integration Joint Board, a Committee or Sub-Committee that Member shall disclose the fact and the nature of the relevant interest and shall not be entitled to vote on any question with respect to it. A Member shall not be treated as having any interest in any contract or matter if it cannot reasonably be regarded as likely to significantly affect or influence the voting by that Member on any question with respect to that contract or matter.*
- 7.4 *Where an interest is disclosed the member declaring the interest/ the other members present at the meeting in question must decide whether that interest prohibits the member declaring the interest from taking part in discussion of or voting on the item of business.*

SECTION 8 - ADJOURNMENT OF MEETINGS

- 8.1 *If it is necessary or expedient to do so a meeting of the Integration Joint Board, a Committee or Sub-Committee may be adjourned to another date, time or place by a motion, which shall be moved and seconded and put to the meeting without discussion. If such a motion is carried by a simple majority of those present and entitled to vote, the meeting shall be adjourned to the day, time and place specified in the motion.*

SECTION 9 - DISCLOSURE OF INFORMATION

- 9.1 No Member or Officer shall disclose to any person any information which falls into the following categories:-
- Confidential information within the meaning of Section 50(a)(2) of the Local Government (Scotland) Act 1973.
 - The full or any part of any document marked “not for publication” by virtue of the appropriate paragraph of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973, unless and until the document has been made available to the public or press under section 50B of the 1973 Act.
 - Any information regarding proceedings of the Integration Joint Board from which the public have been excluded unless or until disclosure has been authorised by the Integration Joint Board or the information has been made available to the press or to the public under the terms of the relevant legislation.
- 9.2 Without prejudice to the foregoing no Member shall use or disclose to any person any confidential and/or exempt information coming to his/her knowledge by virtue of

his/her office as a Member where such disclosure would be to the advantage of the Member or of anyone known to him/her or which would be to the disadvantage of the Integration Joint Board.

SECTION 10 - RECORDING OF PROCEEDINGS

- 10.1 No sound, film, video tape, digital or photographic recording of the proceedings of any Meeting shall be made without the prior approval of the Integration Joint Board. Furthermore all mobiles phone must be on silent mode during a meeting of the Integration Joint Board.

SECTION 11 - ADMISSION OF PRESS AND PUBLIC

- 11.1 Subject to paragraph 11.2 of this Standing Order, every meeting of the Integration Joint Board shall be open to the public and press. The Chief Officer shall be responsible for giving public notice of the time and place of each meeting of the Integration Joint Board, a Committee or Sub-Committee not less than five clear days (not including Saturday and Sunday) before the date of each meeting.
- 11.2 The public and press shall be excluded from any meeting of the Integration Joint Board during consideration of an item of business whenever it is likely in view of the nature of the business that if they were present information would be disclosed which was confidential in terms of Part IIIA of the 1973 Act.
- 11.3 The Integration Joint Board may by resolution exclude the press and public from any meeting of the Integration Joint Board during consideration of an item of business whenever it is likely in view of the nature of the business, that, if they were present, information would be disclosed which falls within one or more of the categories of exempt information in terms of Part IIIA of the 1973 Act.
- 11.4 A resolution under paragraph 11.3 of this Standing Order shall:
- (a) Identify the proceedings or part of the proceedings to which it applies; and
 - (b) State in terms of the Act the category or categories of exempt information concerned.

SECTION 12 - ALTERATION, DELETION AND REVOCATION OF DECISIONS OF THE INTEGRATION JOINT BOARD

- 12.1 Without prejudice to the terms of Standing Order 13, no motion to alter, delete or revoke a decision of the Integration Joint Board will be competent within six months from the decision, unless the Chairperson determines that a material change of circumstances has occurred to the extent that it is appropriate for the issue to be re-considered.
- 12.2 The alteration, deletion or revocation of any decision of the Integration Joint Board shall not affect or prejudice any proceedings, action or liability competently done or undertaken under any such decision prior to its alteration, deletion or revocation.

SECTION 13 - SUSPENSION, AMENDMENT OR DELETION OF STANDING ORDERS

- 13.1 Subject to any statutory requirements, any one or more of the Standing Orders may be suspended, amended or deleted at any Meeting so far as regards any business at such meeting provided that two thirds of the Members of the Integration Joint Board present and voting shall so decide. Any motion to suspend Standing Orders shall state the number or terms of the Standing Order(s) to be suspended.

- 13.2 The preceding paragraph of this Standing Order shall not apply to these Standing Orders or portions thereof which incorporate the provisions of Statutes or Statutory Orders or Instruments which cannot be altered or revoked by the Integration Joint Board [\(these Standing Orders or portions thereof are printed in italics\)](#).

SECTION 14 - MOTIONS, AMENDMENTS AND DEBATE

- 14.1 It will be competent for any voting or non-voting Member of the Integration Joint Board at a meeting of the Integration Joint Board to move a motion or amendment directly arising out of the business before the Meeting, provided always that if a non-voting Member moves a motion or amendment it shall only be put to the meeting if it is seconded by a voting Member. If it is not seconded by a voting Member, the motion or amendment shall fall.
- 14.2 No Member, with the exception of the mover of the motion or amendment, will speak supporting the motion or amendment until the same will have been seconded by another Member. A non-voting Member may second a motion or amendment moved by a voting Member.
- 14.3 Subject to the right of the mover of a motion to reply, no Member will speak more than once on the same issue at any meeting of the Integration Joint Board except:-
- On a point of order
 - With the permission of the Chairperson
 - On a point of clarification

In all of the above cases no new matter will be introduced.

- 14.4 The mover of the original motion will have the right of reply for a period of not more than 5 minutes. He/she will introduce no new matter and once a reply is commenced, no other Member will speak on the subject of debate. Once the mover has replied, the discussion will be held closed and the Chairperson will call for the vote to be taken.
- 14.5 Amendments must be relevant to the motions to which they relate and no Member will be at liberty to move more than one amendment, unless the mover of an amendment has failed to have it seconded, or second more than one amendment.
- 14.6 It will be competent for any Member who has not already spoken in a debate to move the closure of such debate, provided always that if a non-voting Member moves such a motion it shall only be put to the meeting if it is seconded by a voting Member. If it is not seconded by a voting Member, the motion shall fall. On such motion being seconded, the vote will be taken and, if a majority of the voting Members present vote for the motion, the debate will be closed. However, closure is subject to the right of the mover of the motion to reply. Thereafter, a vote will be taken immediately on the subject of the debate.
- 14.7 Any Member may indicate his/her desire to ask a question or offer information immediately after a speech by another Member and it will be the option of the Chairperson to decline or accept the question or offer of information.
- 14.8 When a motion is under debate, no other motion or amendment will be moved except in the following circumstances:
- to adjourn the debate; or

- to close the debate in terms of Standing Order 14.6.
- 14.9 A motion or amendment once moved and seconded cannot be altered or withdrawn unless with the consent of the majority of voting members.
- 14.10 If any member of the Integration Joint Board disregards the authority of the Chairperson or obstructs the meeting or conducts himself or herself offensively at the meeting, such member may be suspended for the remainder of the meeting. A motion to suspend a member shall be made and seconded without discussion and forthwith put to the meeting. Any member of the Integration Joint Board so suspended shall forthwith leave the meeting and shall not without the consent of the members again enter the meeting and if any member so suspended refuses to leave the meeting when so required by the Chairperson he or she may immediately by order of the Chairperson be removed from the meeting by any person authorised by the Chairperson to remove him/her.

SECTION 15 - PROCEDURE FOR MOTIONS AND AMENDMENTS

- 15.1 All motions and amendments should be submitted in writing to the Clerk to the Integration Joint Board on or before 12 noon on the day before the meeting at which the item is to be considered. The Clerk will check motions and amendments for compliance with law, Standing Orders, Code of Conduct, previous decisions of the Board and financial accuracy.
- 15.2 Any further motions and amendments not anticipated in advance of the meeting should be submitted in writing to the Clerk at the meeting and will be checked for compliance with law, Standing Orders, Code of Conduct, previous decisions of the Board and financial accuracy.
- 15.3 The Chair will determine their competency (including whether they are relevant to the motion, substantially different to it and to all other amendments).
- 15.4 The import of all motions and amendments shall be stated immediately on their being proposed to the meeting by the mover before being spoken to, and such motions and amendments (except motions for the approval or disapproval, simpliciter, of any matter before the Board, purely negative amendments, amendments to remit for further consideration and report, and motions and amendments which are fully set out in a minute of the Board) shall be reduced to writing, signed by the mover, and delivered to the Clerk immediately on being moved.
- 15.5 All amendments must be relative to the motion and after the first amendment has been voted upon, all subsequent amendments must be substantially different from the first amendment.
- 15.6 Whenever an amendment upon an original motion has been moved and seconded, no further amendment shall be moved until the result of the first amendment has been determined. If an amendment be rejected, further amendments to the original motion may be moved. If any amendment be carried, such amendment shall take the place of the original motion and shall become the motion upon which any further amendments may be moved.
- 15.7 Motions and amendments moved but not seconded shall not be recorded in the minutes unless the movers shall, at such meetings, request that they be so recorded.
- 15.8 Where any motion or proposal is accepted by a meeting, the name of the mover and of the seconder, if any, shall, notwithstanding that there may not be a division, be recorded in the minutes.

SECTION 16 - VOTING

- 16.1 Every effort shall be made by Members to ensure that as many decisions as possible are made by consensus.
- 16.2 Only the three Members nominated by NHS Tayside, and the three Members appointed by Dundee City Council [and the three Lived Experience Members](#) shall be entitled to vote.
- 16.3 *Every question at a meeting shall be determined by a majority of votes of the Members present and who are entitled to vote on the question. In the case of an equality of votes, the Chairperson shall not have a second or casting vote.*
- 16.4 Where a consensus cannot be reached at one meeting, the matter under discussion will be carried forward to the next meeting to permit further discussion/resolution. If the voting members do not agree such a method of breaking the deadlock then no decision will be taken and the status quo shall prevail. Standing Order 12 shall not preclude reconsideration of any such item within a 6 month period.

SECTION 17 - MINUTES

- 17.1 *The names of the Members present at a meeting shall be recorded in the minutes of the meeting.*
- 17.2 *The minutes of the proceedings of a meeting, including any decision or resolution made by that meeting, shall be drawn up and submitted to the next ensuing meeting for agreement, after which they will be signed by the person presiding at that meeting. A minute purporting to be so signed shall be received in evidence without further proof.*

SECTION 18 - COMMITTEES, SUB-COMMITTEES AND WORKING GROUPS

- 18.1 The Integration Joint Board may establish any Committee, Sub-Committee or Working Group as may be required from time to time to carry out such of its functions as the Integration Joint Board may determine but each Working Group shall have a limited time span as may be determined by the Integration Joint Board.
- 18.2 The Membership, Chairperson, remit, powers and quorum of any Committee, Sub-Committee or Working Group will be determined by the Integration Joint Board. The membership shall include an equal number of the voting members appointed by NHS Tayside and by Dundee City Council.
- 18.3 Any decision relating to the carrying out of the functions under the Act or to integration functions taken by a Committee, Sub-Committee or Working Group established under paragraph [47.1-18.1](#) must be agreed by a majority of votes of the voting members who are members of the Committee.
- 18.4 The order of functions to any Committee will be attached to these Standing Orders as an Appendix.

The order of reference for the performance and Audit Committee are attached as Appendix 1.

SECTION 19 - REPORTS TO THE INTEGRATION JOINT BOARD

- 19.1 The Integration Joint Board shall only consider reports by the Chief Officer of the Integration Joint Board or the Proper Officer of the Integration Joint Board appointed under Section 95 of the Local Government (Scotland) Act 1973. For the avoidance of doubt, these officers have the right to submit reports to the Integration Joint Board which must be considered by the Integration Joint Board. Reports by other officers other than the Chief Officer of the Integration Joint Board or the Proper Officer of the Integration Joint Board shall only be considered by the Integration Joint Board at the request of the Chief Officer or the Chief Finance Officer.
- 19.2 Any Member of the Board who wishes brought before the Board any matter which can be competently considered shall submit to the Clerk to the Integration Joint Board a detailed written statement and notice of the matter not less than five clear days before the issue of the Agenda (not including Saturday and Sunday) in order that the Clerk may determine whether confidential or exempt information is likely to be disclosed. A Member whose item is included on an Agenda in terms of this Standing Order shall, when that item is considered, be called upon to speak first.

SECTION 20 - DEPUTATIONS

- 20.1 All applications requesting the Integration Joint Board to receive a deputation shall be in writing, duly signed, addressed and, where possible, delivered to the Chief Officer at least five clear working days prior to the date of the meeting at which the subject may be considered. Any later requests for deputations to be received shall be reported to the meeting and shall be dealt with in accordance with the provisions of the remainder of this Section.
- 20.2 No deputation exceeding ten in number shall be received by the Board or any Committee.
- 20.3 Not more than two speakers on any deputation shall be heard, and the time allowed to the deputation for speaking shall not exceed seven minutes except at the discretion of the Chairperson.
- 20.4 Any member of the Board may put any relevant question to the deputation, but no member shall express an opinion upon, nor shall the Board discuss, the subject on which the deputation has been heard, until the deputation has withdrawn.

APPENDIX 1

**DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD
PERFORMANCE AND AUDIT COMMITTEE**

TERMS OF REFERENCE

1.	Introduction
1.1	The Performance and Audit Committee is identified as a Committee of the Integration Joint Board (IJB).
1.2	The Committee will be known as the Performance and Audit Committee of the IJB and will be a Standing Committee of the IJB.
2.	Constitution
2.1	The IJB shall appoint the Committee. The Committee will consist of not less than 6 members of the IJB, excluding Professional Advisors. The Committee will include at least four IJB voting members, two from NHS Tayside and two from Dundee City Council. Only voting members of the IJB will be able to vote on the Committee. The Chair of the IJB shall not be a member of the Committee.
2.2	The Committee may at its discretion set up short-term working groups for review work. Membership of the working group will be open to anyone whom the Committee considers will assist in the task assigned. The working groups will not be decision making bodies or formal committees but will make recommendations to the Audit and Performance Committee.
3.	Chair
3.1	The Committee will be chaired by the Vice-Chair of the IJB and will rotate between a voting member nominated by NHS Tayside and a voting member nominated by Dundee City Council. In the absence of the Chair, the members present at the meeting will appoint a member to Chair the meeting. The Chair will rotate on the same frequency as the Chair of the IJB.
4.	Quorum
4.1	Two voting members of the Committee will constitute a quorum consisting of one member from Dundee City Council and one member from NHS Tayside.
5.	Attendance at meetings
5.1	The Chief Officer, Chief Finance Officer, Chief Internal Auditor and other Professional Advisors or their nominated representatives may attend meetings. Other persons shall attend meetings at the invitation of the Committee.
5.2	The external auditor will be invited to attend each meeting.
5.3	The Committee may invite additional advisors as appropriate.
6.	Meeting Frequency
6.1	The Committee will meet at least four times each financial year with further meetings, including development events arranged if necessary.

7.	Authority
7.1	The Committee is authorised to instruct further investigation on any matters which fall within Paragraph 8.
8.	Duties
8.1	The Committee will review the overall Internal Control arrangements of the IJB and make recommendations to the IJB regarding signing of the Governance Statement.
	Specifically, it will be responsible for the following duties:
	1. The preparation and implementation of the strategy for Performance Review and monitoring the performance of the Partnership towards achieving its policy objectives and priorities in relation to all functions of the IJB.
	2. Ensuring that the Chief Officer establishes and implements satisfactory arrangements for reviewing and appraising service performance against set objectives, levels and standards of service and to receive regular reports on these and to review progress against the outcomes set out in the Strategic and Commissioning Plan.
	3. To consider the IJB's Annual Performance Report and approve on behalf of the IJB as necessary.
	4. Acting as a focus for Best Value and performance initiatives.
	5. To review and approve the annual Internal Audit plan on behalf of the IJB.
	6. To receive reports, monitor the implementation of agreed actions on Internal Audit recommendations and reporting to the IJB as appropriate.
	7. To receive monitoring reports on the activity of Internal Audit and an annual Internal Audit Report.
	8. To consider External Audit Plans and reports (including the annual accounts and audit certificate), matters arising from these and management actions identified in response including monitoring of implementation of actions.
	9. To support the IJB in ensuring that the strategic integrated assurance and performance framework is working effectively, and that escalation of notice and action is consistent with the risk appetite set by the IJB.
	10. To support the IJB in delivering and expecting co-operation in seeking assurance that lead partner services run by partners are working effectively in order to allow Dundee IJB to sign off on its accountabilities for its resident population.
	11. Review risk management arrangements, receive regular reports on risk management and an annual Risk Management report.
	12. Ensure existence of and monitor compliance with an appropriate Risk Management Strategy.
	13. To consider annual financial accounts and related matters and approve on behalf of the IJB as necessary.

	14. Ensuring that the Senior Management Team of Dundee Health and Social Care Partnership, including Heads of Service, Professional Leads and Principal Managers maintain effective controls within their services which comply with financial procedures and regulations.
	15. To be responsible for setting its own work programme in order to meet its specific duties including any matters which the Chief Officer believes would benefit from investigation.
	16. Promoting the highest standards of conduct by Board Members; and monitoring and keeping under review the Code of Conduct maintained by the IJB.
	17. Will have oversight of Information Governance arrangements as part of the Performance and Audit process.
	18. To be aware of, and act on, Audit Scotland, national and UK audit findings and inspections/regulatory advice, and to confirm that the IJB has brought itself into compliance timeously.
	19. To receive assurances in relation to Clinical Care and Professional Governance through the consideration of a report presented to each meeting of the PAC by the Clinical Director.
	20. To receive and consider performance information in relation to complaints and compliments about services provided by the Health and Social Care Partnership or about the IJB's activities, ensuring the IJB's responsibilities around Duty of Candour are met.
	21. To receive assurances that effective counter fraud and corruption arrangements are in place within the partner bodies governance arrangements.
	22. To establish a formal training programme for PAC members to ensure they are aware of their roles and responsibilities as members of the Committee.
9.	Reporting
9.1	The Chair of the PAC will provide an assurance report to the next IJB meeting, outlining the areas of discussion and decisions made at the PAC meeting.
9.2	The PAC will present an annual report to the IJB to reflect the activities undertaken over the year in line with its remit and terms of reference.
10.	Review
10.1	The Terms of Reference will be reviewed when the Chair rotates to ensure their ongoing appropriateness in dealing with the business of the IJB.
10.2	As a matter of good practice, the Committee should allow for periodic review utilising best practice guidelines and external facilitation as required.

This page is intentionally left blank



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
21 OCTOBER 2026

REPORT ON: FINANCIAL MONITORING POSITION AS AT AUGUST 2026

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB47-2026

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Integration Joint Board with an update of the projected financial position for delegated health and social care services for 2026/27.

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

- 2.1 Note the content of this report including the projected operational financial position for delegated services for the 2026/27 financial year as at 31st August 2026 as outlined in Appendices 1, 2, and 3 of this report.
- 2.2 Note the continuing actions being led by Officers and Senior Management to deliver planned savings and address the financial overspend position (as detailed in section 4.5 and 4.6).
- 2.3 Note the content of the IJB Financial Position – Finance Update 2026/27 report (as detailed in section 4.8 and Appendix 6 of this report).
- 2.4 Approve the continuation of Financial Recovery plan actions and instruct the Chief Finance Officer to develop an updated Financial Recovery Plan to be presented at next IJB meeting (as detailed in section 4.6).

3.0 FINANCIAL IMPLICATIONS

- 3.1 The projected financial position for Dundee Health and Social Care Partnership for the financial year to 31st March 2027 shows a projected operational overspend of £4,037k.
- 3.2 This unplanned overspend is reflective of the challenge to fully deliver the significant level of savings and efficiencies totalling £11,799k during 2026/27 while also continuing to manage demand, clinical and care standards and performance expectations. Officers, Senior Management and colleagues from Partner Bodies continue to monitor, lead and support service areas to manage and mitigate these pressures with an aim of returning to overall whole-system financial balance and longer-term financial sustainability.

4.0 MAIN TEXT

4.1 Background

- 4.1.1 As part of the IJB's financial governance arrangements, the Integration Scheme outlines that "The Chief Finance Officer will ensure routine financial reports are available to the Chief Officer and the Integration Joint Board on a timely basis and include, as a minimum, annual budget, full year outturn projection and commentary on material variances."

- 4.1.2 The IJB's budget for delegated services was approved at the meeting of the IJB held on the 31 March 2026 (DIJB10-2026 Article III of the minute of the meeting of 31 March 2026 refers). This set out the cost pressures and funding available with a corresponding savings plan to ensure the IJB had a balanced budget position going into the 2026/27 financial year.
- 4.1.3 A further report was approved at the meeting of the IJB held on 24 June 2026 (DIJB26-2026 Article IX of the minute of Dundee Integration Joint Board held on 24 June 2026 refers). This updated the 2026/27 plan following confirmation of the 2025/26 financial year-end and risk share position, and details of confirmed budget settlement received from NHS Tayside resulting in an additional funding gap for 2026/27.
- 4.1.4 An updated assessment of the status of the approved savings plan is set out in Appendix 4 of this report and further details of specific savings initiatives and service reviews are detailed in section 4.5.

4.2 Projected Outturn Position – Key Areas

- 4.2.1 The following sets out the main areas of note from the financial information contained within Appendices 1 (Summary Position) and 2 (Detailed Position) and provides commentary on the reasons for significant variances, actions being taken to manage these and outlines the key elements of risk which may remain.

4.3 Operational Health and Community Care Services Delegated to Dundee IJB

- 4.3.1 The financial position for services delegated to the IJB details an operational overspend of £3,650k for the financial year (a deterioration from £1,501k as reported in June 26).
- 4.3.2 Following investment through the 26/27 budget setting process, Older People Services are projecting an overspend of £1,046k (deterioration from projected underspend of £361k).
- Overspends are recognised in Psychiatry of Old Age (In Patients) continues to relate to reduced assumed income levels from neighbouring HSCPs following recent changes to commissioned bed numbers. As part of 2026/27 budget, it was acknowledged that bed occupancy demand had shifted and the income target was partially replaced by a target relating to anticipated bed closures, however more recently it has become evident that additional bed requirements from neighbouring HSCP's has been fully removed, and while bed reductions from Kingsway Care Centre will be required as part of POA contingency plans, the staffing resource may not reduce as expected due to the interim location and organisational change arrangements.
 - Older People In-Patient wards (both POA and (MfE) are projecting overspends this year, mainly due to staffing pressures linked to supplementary staffing, absence and patient acuity with ongoing whole-system work progressing to support further changes around discharge without delay and length of stay.
 - At present, Care at Home expenditure is projecting close to break even, however this assumes work continuing at pace through this year to deliver the planned reductions in spend in line with approved budget agreement. During the first quarter of 2026/27, total shift hours for external care at home provision has remained higher than anticipated, but partially offset by reductions in internal provision, however an improving trajectory has been seen during mid-July to end August where weekly hours have reduced from 23,200 to 22,800 through collaborative team efforts. This coincides continued good Discharge without Delay performance and consistently high flow of patients through acute in-patient wards. Whole-system work is ongoing to support continuous improvement to discharge pathways through shifting the balance of care and supporting people at home / community, however it is recognised that the slower trajectory for reducing spend at the start of the financial year and more recent gradual improvements might not be sustainable to eliminate the overspend without a significant destabilisation of the system and projections have been adjusted to reflect this position.

- In addition, Care at Home spend includes Direct Payment provision under Self Directed Support options. The spend in this area is showing continued growth, particularly for adults and young people transitioning from children's services, and these individuals often have significant support needs.
 - Older People Care Home spend incorporates both the 3 Council-run Care Homes and externally commissioned Care Home placements – with the underspend reflecting a level of vacancies (partially offset by supplementary staffing spend) and demand trends for older people residential and nursing care home placements. At present, some capacity within one of the care homes is reduced while remedial work is undertaken in the building.
- 4.3.3 Mental Health services contribute a projected overspend of £2,441k (deterioration from £2,115k to the position mainly as a result of demand and assessed complexity for Care Home placements and Accommodation with Support packages and resultant spend.
- Projected spend continues to include unavoidable premium costs for emergency contingency arrangements to support a particular situation while alternative provision is being explored and progressed.
- 4.3.4 Learning Disabilities services contribute a further £2,285k (deterioration from £898k) projected overspend to the position predominantly linked to costs of Care Home placements and Care at Home packages, including impact of some complex care packages. The costs continue to be closely monitored and reviewed with budget holders and the updated projections reflect the current, known and anticipated placement costs for this year.
- 4.3.5 Spend against Physical Disability budgets is currently projecting an underspend of (£1,101k) (deterioration from (£1,475k)) mainly as a result of lower spend than budgeted for within Care Home placements.
- 4.3.6 Community Nurse Services / AHP / Other Adult Services and Drug and Alcohol Services groupings are showing a collective projected underspend of (£750k) (improvement from (£217k)), however it is noted this includes an overspend of £225k linked to ongoing demand pressures in Community Nursing Teams, alongside high absence levels which is resulting in an ongoing reliance of bank staff to fill gaps. It is anticipated that expedited access to laptops and agile devices will support Community Nursing Teams continue to progress operational transformation work to restructure into Locality Teams, however this rollout has been delayed due to supplier shortages of relevant equipment. The Community Nursing position has improved from previous reporting as a result of realignment of funding to recognise the increased demand and additional resourcing requirement for the service. A significant underspend is also included in this grouping for Physio & Occupational Therapy of (£730) mainly due to vacancies.
- 4.3.7 Lead Partner Services managed by Dundee includes projected overspends within Specialist Palliative Care Services of £673k (previously £685k), Psychological Therapies of £313k (previously £300k), Nutrition and Dietetics of £153k (previously £300k) and Early Intervention in Psychosis of £250k (previously £175k). Similar to other service areas, the key reasons relate to staffing and demand pressures. In addition, non-recurring funding had previously been provided to set up Early Intervention in Psychosis service and longer term solutions are now being explored to sustain the service as part of the wider Tayside Mental Health Model of Care as a strategic priority.
- 4.3.8 Other Support and Centralised Management budgets is showing a projected underspend of (£859k) (previously £20k) – this is split between a projected underspend of (£306k) due to vacancies in other support services, a projected net underspend of (£553k) on support and other management costs including bad debt provision relating to historic unpaid debts (with work continuing with the Council's Debt Recovery team to maximise the recovery of unpaid bills, including consideration of formal legal action where appropriate). Funding previously held within this line relating to Reduced Working Week changes under national Agenda for Change reform has now been distributed to relevant service budgets.

- 4.3.9 Other Contractors includes General Medical Services and Family Health Services and is currently projecting a combined overspend of £920k (previously £929k). This includes an overspend relating to GP 2C practices.
- 4.3.10 GP and Other Family Health Services Prescribing continues to be monitored at a local and Tayside-wide basis due to the scale and complexity of the budget. The Prescribing financial plan for 2026/27 indicated a projected cost pressure of £371k as a result of anticipated volume and pricing growth with this assumption recognised as part of IJB 26/27 financial plan. At this stage of the financial year, a projected overspend of £147k is being reported acknowledging that this is based on only 3-month of confirmed data. (It is normal for data to be received 2 months in arrears to allow for national review and verification).
- 4.3.11 Key drivers of underspends across various services continue to be staffing vacancies, with ongoing challenges of recruitment and retention of staff. This is similar across a number of medical, nursing, Allied Health Professionals (AHPs), social care, social work and other staffing groups and across various bands / grades and skill-mixes. Prioritised recruitment activity continues to take place throughout the service areas to ensure patient demand and clinical risk is managed as best as possible, however due to financial constraints, governance procedures continue to be implemented to ensure recruitment is only progressed for critical and essential posts. Enhanced scrutiny processes have also been introduced by both Dundee City Council and NHS Tayside, with the latter resulting in a 4-week recruitment pause during May / June '26 while the new process was developed. Once introduced, the new NHST process took a number of weeks to fully embed resulting in an extended vacancy gap for some posts beyond the initial 4-week pause. While the financial position has benefitted from this pause and enhanced processes, with consistent requirements and scrutiny now in place across each organisation, it is also recognised that safe staffing levels needed be maintained across a number of teams and a corresponding increase in supplementary spend has also been noted. This ongoing recruitment and retention challenge was recognised during the 2025/26 and 2026/27 budget setting process with non-recurring slippages / vacancy factor savings targets implemented to reflect the ongoing reality of the current recruitment market. In addition, due to Organisational Change processes within NHS Tayside to support Mental Health and Learning Disability transition processes, a number of substantive HSCP-approved nursing recruitment requests are currently paused with vacancies being held for potential redeployment. The associated service and operational risks continue to be monitored and escalated where required, with fixed term appointments being progressed for areas of greatest risk.
- 4.3.12 In addition to the specific service overspends already highlighted, key drivers of overspends are mainly as a result of the premium cost of essential supplementary staffing (bank, agency or locum staff) to fill vacancies or cover due to staff sickness where patient acuity and / or safe-staffing levels necessitate the use of these additional staff. As highlighted above, this appears to have spiked during the first part of 2026/27 with both the impact of the recruitment pause and implementation of Reduced Working Week (with full time staff reducing from 37 hours to 36 hours from 1st April) both occurring during this time. Additional funding has been made available from Scottish Government to support backfill arrangements however this was only distributed during July / August 2026 – as a result teams have been unable to manage any required backfill through recruitment and have likely relied on supplementary staffing to manage the capacity gap.
- 4.3.13 In addition, income for chargeable social care services continues to be lower than budget and continues to create a cost pressure across various service budgets, with a wider project team working on improving the income recovery processes across a number of inter-dependent Council teams. Significant work has been completed by the project team to map existing processes with 'quick wins' being implemented where possible and proposals to improve and streamline the work being developed. It is also thought that the reduced income levels may be impacted by general reductions in overall financial affordability and eligible income levels of service users, which will result in reductions to charging levels. Service users continue to be encouraged to contact Council Advice Services (Welfare Rights team) to obtain support relating to benefit eligibility and claims. The latest reporting does show an improvement in chargeable income applied, particularly for adult services.

- 4.3.14 Supplementary spend during the first 5 months of 2026/27 totals £3,418k, with comparable period in 2025/26 being £2,213k. This includes £424k on additional part-time hours and overtime, £1,058k on agency, and £1,936k on bank nursing / sessional staffing. As highlighted above, it is anticipated that the high levels of supplementary spend during first 5 months had been adversely impacted by the recruitment pause and reduced working week implementation. Supplementary staffing spend continues to be checked against vacancy management controls to ensure there are no unintended consequences of 'holding' posts, with essential recruitment being progressed as quickly as possible to avoid additional or premium spend to cover vacancies. The graphs in appendix 5 show the fluctuating monthly expenditure on supplementary spend.
- 4.3.15 Absence rates for NHS employed staff within HSCP have averaged at 6.90% Lost Hours during the first 5 months of 2026/27 (slightly higher than overall NHS Tayside figure of 6.54%). The cumulative Working Days Lost for DCC employed staff within the HSCP for rolling 12 months to June 2026 was 26.90 days lost (or 11.70% per FTE) (higher than overall Council figure of 15.81 days lost). Across the Council, the principal sickness categories continue to be mental health and musculoskeletal. Recent trends had been showing signs of improvement through spring and early summer months, however these have declined again recently and the overall rates do remain high. Efforts are ongoing to support staff wellbeing through return-to-work policies where possible and appropriate, which in turn should further address some of the spend relating to supplementary staffing. Specific service areas that continue to experience high levels continue to be challenged to understand and address their gaps. Graphs detailing the monthly spend on supplementary staffing and monthly absence levels are included in Appendix 5. As previously highlighted, the differences in absence information calculation and presentation means the figures for the 2 sets of staffing groups cannot be directly compared.
- 4.3.16 At this early stage in the financial year and acknowledging some of the additional operational pressures during first 5 months, the projected year end position continues to include a number of assumptions around delivery trajectory during the remainder of the year, however the continued high level of activity and spend during July and August has resulted in adjustments to some projection assumptions. The 2026/27 budget plan had already recognised that many savings would be delivered during the second half of this financial year (with full year impact being anticipated from 2027/28) and this has been incorporated into the projected position, and it is also assumed that some of the operational pressures in relation to recruitment scrutiny as well as reduced working week will begin to ease. It is also anticipated that financial benefits as a result of wider enhanced scrutiny within NHS Tayside in relation to supplementary staffing spend and non-pay spend will also materialise.
- 4.3.17 Staffing spend across all service areas have also absorbed additional costs in relation to the additional World Cup Public Holiday in June – some additional funding has been distributed to NHS budgets following an allocation from Scottish Government but further funding from both NHS and DCC is being sought to fully cover the associated costs. At present the benefit from additional funding has not been built into the projections.

4.4 Tayside-wide Delegated Services

- 4.4.1 Members of the IJB will be aware that Angus and Perth and Kinross IJBs provide Lead Partner (formerly referred to as Hosted Services) arrangements for some Tayside-wide services on behalf of Dundee IJB and a number of Tayside-wide services are led by Dundee on behalf of Angus and Perth and Kinross. These are subject to a risk sharing agreement whereby any over or underspends are reallocated across the three Tayside IJBs at the end of the financial year. The financial monitoring position of these services in their totality are reflected in each of the Lead IJB's financial monitoring reports and for information purposes the projected net impact of these services on each IJB's budgeted bottom line figure is noted. More detail of the recharges from Angus and Perth and Kinross IJBs to Dundee IJB are noted in Appendix 3. This shows net impact of these adjustments to Dundee is a reduced net cost implication of £647k which mainly relates to a share of underspends for services led by Perth & Kinross IJB with Angus IJB services having a smaller reported overspend.
- 4.4.2 Members will also be aware that In-Patient Mental Health services are also a delegated function to Tayside IJB's, having previously been hosted by Perth & Kinross IJB. In early 2020/21, the operational management of these services was returned to NHS Tayside, however under health and social care integration legislation the strategic planning of these services remains delegated

to the 3 Tayside Integration Joint Boards. There had been no budget formally delegated to the IJBs for 2026/27 during the budget setting process. Due to the IJB's having strategic planning responsibility for the services, there is a requirement to show a delegated budget and spend position in the IJB's annual accounts. Given the unusual governance position around In-Patient Mental Health Services whereby there is a separation between strategic planning and operational delivery of the service, ongoing discussions continue to take place to agree annual financial risk sharing arrangements amongst the 3 IJB's and NHS Tayside for the current financial year.

- 4.4.3 It is currently presumed the 2026/27 Year End Risk Share arrangements for In-Patient Mental Health Services will be similar to previous years however at this stage we have not yet been provided with a projected year end position for these services. This will be incorporated into future financial reports when the information becomes available.

4.5 Progress to deliver 2026/27 Budget and Planned Savings

- 4.5.1 Anticipated delivery of 2026/27 planned savings is summarised in Appendix 4 of this report. This highlights areas where the planned savings have been delivered in full this year (green RAG status), where there is only partially delivery this year (amber RAG status) and where there is currently only expected minimal delivery this year (red RAG status). At present, it is anticipated that all savings will be either delivered in full or at least 50%, and with overall savings delivery of 84% (£9,894k of £11,800k planned savings). The anticipated unachieved savings are showing as cost pressures in relevant service budgets.

4.6 Ongoing Actions to resolve Financial Gap

- 4.6.1 Due to the financial challenges and unplanned projected overspend, a Financial Recovery Plan report is presented to the IJB as a separate report (DIJB48-2026, item 10 on the agenda).

4.7 Reserves Position

- 4.7.1 The IJB's reserves position was reduced at the year ended 31st March 2026 as a result of the unplanned operational overspend of £5,659k during 2025/26. This resulted in the IJB having total committed reserves of £5,880k and uncommitted reserves of £nil at the start of 2026/27 financial year. The reserves position is noted in Table 1 below:

Table 1

Reserve Purpose	Closing Reserves @ 31/3/26
	£k
Primary Care	1,827
Drug & Alcohol	385
Strategic Developments	1,407
Service Specific	158
Systems Pressures funding	2,103
Total committed	5,880
General	0
TOTAL RESERVES	5,880

- 4.7.2 Scottish Government funding in relation to specific allocations including Primary Care Improvement Fund and Alcohol and Drugs Partnerships can only be spent on these areas and are ring-fenced for those purposes.
- 4.7.3 NHS Tayside passed through a share of Scottish Government allocation funding relating to 'Operational Improvement Plan' towards the end of 2025/26, with the understanding this will be used to support OIP commitments and must be held in an earmarked reserve within the IJB where it relates to delegated services. This funding totals £1,730k for Dundee IJB and it is noted

this is to be placed in an earmarked reserve in the 2025/26 Annual Accounts to be carried forward and utilised as required during 2026/27.

- 4.7.4 The IJB's Reserves Policy seeks to retain Reserves of 2% of budget (approximately £6.5m) however it is recognised that this is particularly challenging to maintain within the current financial climate with many IJB's across the country having no reserves or below their respective reserves policies.
- 4.7.5 The above table details the Year End balances held in ring-fenced and earmarked reserves for 2025/26. All of these balances are held for specific purposes and should only be utilised in line with specified plans.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

The content of this report relates to the following risk from the IJB Strategic Risk Register:

Risk	1 IJB - Financial Sustainability - There is a risk of the IJB being unable to maintain financial sustainability
Risk Level	25
Risk Appetite	Outwith
The report demonstrates:	
	An increase in risk level
	A reduction in risk level
	The effectiveness of current controls
X	The identification and implementation of additional controls Regular financial monitoring reports to the IJB will highlight issues raised. Actions to be taken by Officers, Senior Management and Budget holders to manage overspending areas. Transformation and Strategic Delivery Plan to drive forward priorities towards a sustainable financial position
	The presence of a new / emerging risk

7.0 CONSULTATIONS

- 7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

8.0 DIRECTIONS

- 8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	

	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

9.0 BACKGROUND PAPERS

9.1 None.

Christine Jones
Acting Chief Finance Officer

Date: 30 September 2026

DUNDEE INTEGRATED JOINT BOARD - HEALTH & SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2026/27		Appendix 1
		Aug-26
	Net Budget £,000	Projected Full Year Overspend / (Underspend) £,000
Older Peoples Services	104,827	1,046
Mental Health	17,585	2,441
Learning Disability	42,681	2,285
Physical Disabilities	10,481	(1,101)
Drug and Alcohol Recovery Service	8,306	(117)
Community Nurse Services/AHP/Other Adult	20,690	(633)
Lead Partner Services	32,556	587
Other Dundee Services / Support / Mgmt	9,548	(194)
Centrally Managed Budgets	2,139	(665)
Total Health and Community Care Services	248,812	3,650
Prescribing & Other FHS Prescribing	35,893	147
General Medical Services	36,856	920
FHS - Cash Limited & Non Cash Limited	27,173	(71)
Large Hospital Set Aside	23,198	0
In-Patient Mental Health	0	0
Total	371,933	4,646
Net Effect of Lead Partner Services*	(5,793)	(609)
Grand Total	366,140	4,037

DUNDEE INTEGRATED JOINT BOARD - HEALTH & SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2026/27		Appendix 2	
		Aug-26	
		Partnership Total	
		Annual Budget £,000	Projected Full Year Overspend / (Underspend) £,000
1			
	Psych Of Old Age (In Pat)	5,735	925
	Older People Serv. - Ecs	326	-35
	Integrated Discharge Team	1,089	80
	Ijb Medicine for Elderly	6,048	450
	Stoke Neuro Rehab Unit (ward 4)	1,535	-185
	Medical (P.O.A)	962	175
	Psy Of Old Age - Community	2,984	225
	Medical (MFE)	2,817	-50
	Care at Home	41,972	854
	Care Homes	32,256	-922
	Day Services	1,381	-375
	Respite	647	223
	Accommodation with Support	154	96
	Other	6,920	-415
	Older Peoples Services	104,827	1,046
2			
	Community Mental Health Team	5,306	285
	Care at Home	1,120	-102
	Care Homes	737	661
	Day Services	65	-6
	Respite	-3	78
	Accommodation with Support	5,903	1,685
	Other	4,458	-159
	Mental Health	17,585	2,441
3			
	Learning Disability (Dundee)	1,769	-50
	Care at Home	662	341
	Care Homes	3,743	1,707
	Day Services	9,608	-177
	Respite	831	-241
	Accommodation with Support	25,727	334
	Other	341	371
	Learning Disability	42,681	2,285
4			
	Care at Home	1,250	557
	Care Homes	2,576	-1,256
	Day Services	1,515	-58
	Respite	53	-11
	Accommodation with Support	655	16
	Other	4,432	-348
	Physical Disabilities	10,481	-1,101
5			
	Dundee Drug Alcohol Recovery	4,986	90
	Care at Home	0	0
	Care Homes	341	102
	Day Services	71	-71
	Respite	0	0
	Accommodation with Support	368	-50
	Other	2,540	-189
	Drug and Alcohol Recovery Service	8,306	-117

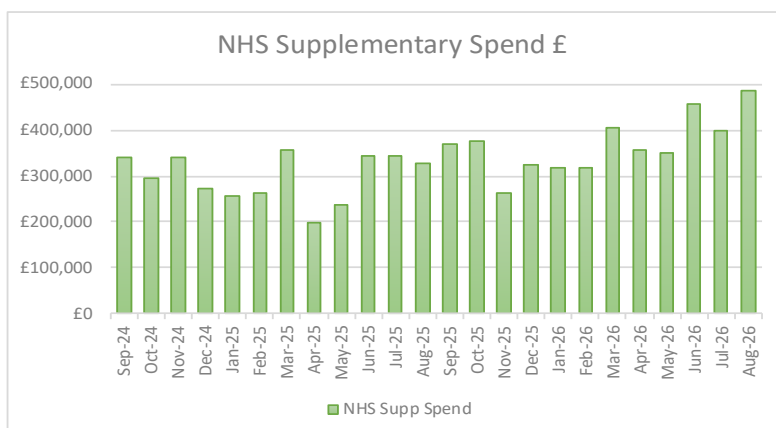
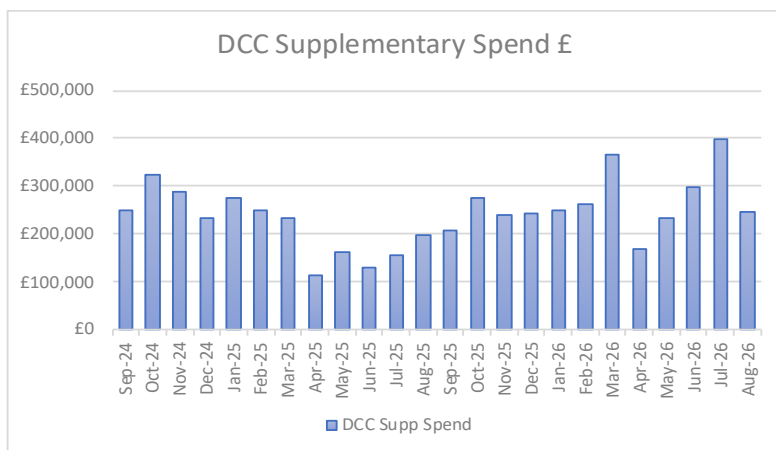
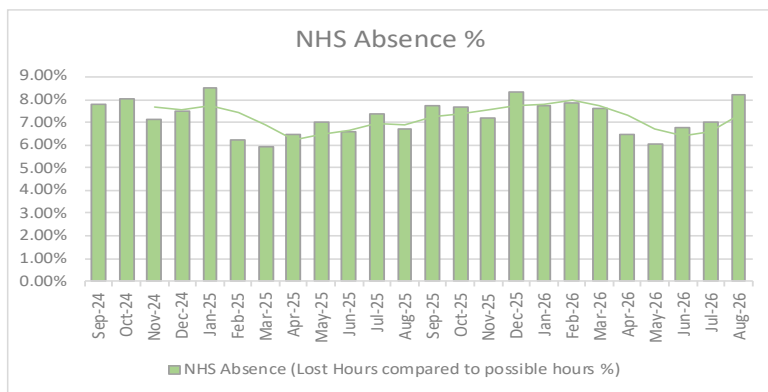
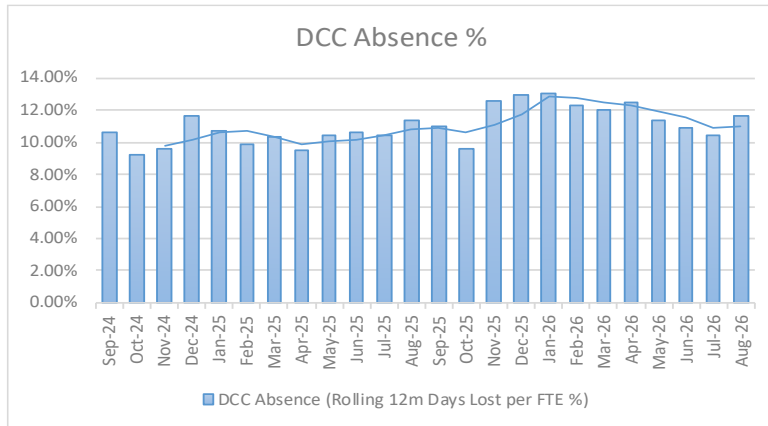
	Partnership Total	
	Annual Budget £,000	Projected Full Year Overspend / (Underspend)
		£,000
A.H.P.S Admin	450	-103
Physio + Occupational Therapy	8,659	-730
Nursing Services (Adult)	10,635	225
Community Supplies - Adult	395	60
Anticoagulation	550	-85
Other Adult Services	0	0
Community Nurse Services / AHP / Other Adult Services	20,690	-633
Palliative Care - Dundee	4,059	390
Palliative Care - Medical	1,956	210
Palliative Care - Angus	513	-40
Palliative Care - Perth	2,451	113
Stroke Neuro Rehab Unit (ward 5)	2,315	125
Tayside Adult Autism Consultancy Team	424	-28
Psychological Therapies	7,997	313
Psychotherapy (Tayside)	1,457	-163
Perinatal Infant Mental Health	1,099	-23
Early Intervention In Psychosis	163	250
Dietetics (Tayside)	5,002	153
Sexual & Reproductive Health	2,968	50
Medical Advisory Service	91	-8
Tayside Health Arts Trust	90	0
Learning Disability (Tay Ahp)	1,048	-115
Lead Partner Centrally Managed	923	-640
Lead Partner Services	32,556	587
Working Health Services	0	30
The Corner	767	35
Ijb Management	1,014	-90
Partnership Funding	29,216	0
Urgent Care	2,248	-203
Community Health Team	18	-11
Health Inclusion	1,191	-33
Primary Care	921	-35
Support Services / Management Costs	6,987	112
Other Dundee Services / Support / Mgmt	42,361	-194
Centrally Managed Budget	2,139	-665
Total Health and Community Care Services	281,653	3,650
Other Contractors		
FHS Drugs Prescribing	36,193	223
Other FHS Prescribing	-300	-76
General Medical Services	36,473	735
Dundee 2c (gms) Services	383	185
FHS - Cash Limited & Non Cash Limited	27,173	-71
Large Hospital Set Aside	23,198	0
In-Patient Mental Health	0	0
Grand H&SCP	404,773	4,646
Lead Partner Recharges Out	-19,729	-356
Lead Partner Recharges In	13,923	-241
Lead Partner Recharge Cost Pressure Investment	13	-13
Hosted Services - Net Impact of Risk Sharing Adjustment	-5,793	-609
Grand Total	398,980	4,037

NHS Tayside - Lead Partner Services Hosted by Integrated Joint Boards			Appendix 3
Recharge to Dundee IJB			
Risk Sharing Agreement - Aug 26			
	Annual Budget £000s	Projected End Over / (Underspend) £000s	Dundee Share of Variance £000s
Lead Partner Services - Angus			
Forensic Service	1,391	266	105
Out of Hours	13,421	0	0
Tayside Continence Service	1,657	337	133
Locality Pharmacy	2,820	0	0
Speech Therapy (Tayside)	1,973	(53)	(21)
Sub-total	21,263	551	217
Apprenticeship Levy & Balance of Savings Target	160	134	53
Total Lead Partner Services - Angus	21,423	685	270
Lead Partner Services - Perth & Kinross			
Prison Health Services	6,116	(120)	(47)
Public Dental Service	3,397	(693)	(273)
Podiatry (Tayside)	4,346	(485)	(191)
Sub-total	13,859	(1,298)	(511)
Apprenticeship Levy & Balance of Savings Target	55	3	1
Total Lead Partner Services - Perth&Kinross	13,914	(1,295)	(510)
Total Lead Partner Services from Angus and P&K			
	13,923		(241)

Appendix 4

Dundee IJB Approved Savings Plan 2026/27	2026/27 Value £000	Anticipated 26/27 Delivery £000			Non-Delivery Risk - RAG
Recurring Saving Description					
Operational Efficiencies / Management Actions	Total	Total			
Review of vacancies and skills-mix within teams	0.864	0.680		79%	Low
Non-pay review efficiencies	0.218	0.120		55%	Medium
Service delivery efficiencies	0.394	0.301		76%	Low
Other efficiency targets	1.215	0.954		79%	Low
Other management proposals	0.108	0.090		83%	Low
Inpatient beds	0.180	0.180		100%	Low
Removal of Demographic Growth investment	2.201	2.201		100%	Low
Add back 25/26 undelivered / superseded	-1.286	-1.286		100%	Low
Further efficiencies	0.789	0.789		100%	Low
Continuation of approved savings & actions from 2025/26					
Care at Home	1.500	1.000		67%	Medium
Housing with Care	0.404	0.404		100%	Low
SPCS in-patient bed review	0.179	0.100		56%	Medium
MfE in-patient bed review	0.140	0.100		71%	Medium
Decisions taken by other bodies					
DCC Review of Charges - Additional Income	0.414	0.300		72%	Medium
Benefits from DCC VR/VSER	0.233	0.233		100%	Low
Approved recurring savings					
Targeted reductions - Lunch Club	0.007	0.007		100%	Low
Targeted reductions - Food Train	0.041	0.041		100%	Low
External Commissioned Services	1.724	1.724		100%	Low
Review Physiotherapy & Occupational Therapy	0.313	0.313		100%	Low
Review of Equipment & Adaptations	0.028	0.020		71%	Medium
Older People Mental Health and Care Home - weekend service	0.021	0.010		48%	Medium
Review of The Corner	0.032	0.032		100%	Low
TOTAL APPROVED RECURRING SAVINGS 2026/27	9.719	8.313			
Dundee IJB Approved Savings Plan 2026/27	2026/27 Value £000	Anticipated 26/27 Delivery £000			RAG
Non-Recurring Saving Description	£m	£m			
	Total	Total			
Staff slippage - non-recurring	1.500	1.000		67%	Medium
Further Efficiencies	0.208	0.208		100%	Low
Use of Reserves	0.373	0.373		100%	Low
TOTAL APPROVED NON-RECURRING SAVINGS 2026/27	2.081	1.581			
TOTAL APPROVED SAVINGS 2026/27	11.800	9.894			
		84%			

Supplementary Staffing Spend and Absence Data Monitoring





REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
21 OCTOBER 2026

REPORT ON: FINANCIAL RECOVERY PLAN 2026/27

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB48-2026

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Integration Joint Board with an update of the financial recovery plan for delegated health and social care services for 2026/27.

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

- 2.1 Notes the scale of the ongoing financial challenges currently faced within the IJB's delegated budget
- 2.2 Notes and acknowledges that measures needed to deliver financial recovery and financial sustainability may conflict with the objectives and desired 'scale and pace' of the IJB's Strategic Plan
- 2.3 Approves the financial recovery plan actions outlined in this report to address the projected financial overspend position for 2026/27
- 2.4 Instructs the Chief Officer and Chief Finance Officer to submit this financial recovery plan to the partner bodies as set out in the Integration Scheme.
- 2.5 Instructs the Chief Finance Officer to provide an update on the financial position and recovery plan progress to the next December IJB meeting.

3.0 FINANCIAL IMPLICATIONS

- 3.1 The latest financial position for Dundee Health and Social Care Partnership for the financial year to 31st March 2026 shows a projected operational overspend of £4,037k based on expenditure to 31 August 2026 (as detailed in report DIJB47-2026).
- 3.2 This overspend exceeds the parameters of the IJB's approved 2026/27 financial plan (DIJB10-2026 Article III of minute of meeting 31 March 2026 refers and DIJB26-2026 Article IX of the meeting of 24 June 2026 refers). The content of this report highlights key reasons for the projected variance and ongoing actions by Officers and Senior Management to address these and improve the position.

4.0 MAIN TEXT

4.1 Background

- 4.1.1 As part of the IJB's financial governance arrangements, the Integration Scheme outlines that "The Chief Finance Officer will ensure routine financial reports are available to the Chief Officer and the Integration

Joint Board on a timely basis and include, as a minimum, annual budget, full year outturn projection and commentary on material variances.”

- 4.1.2 The IJB's budget for delegated services was approved at the meeting of the IJB held on the 31 March 2026 (DIJB10-2026 Article III of the minute of the meeting of 31 March 2026 refers). This set out the cost pressures and funding available with a corresponding savings plan to ensure the IJB had a balanced budget position going into the 2026/27 financial year.
- 4.1.3 A further report was approved at the meeting of the IJB held on 24 June 2026 (DIJB26-2026 Article IX of the minute of Dundee Integration Joint Board held on 24 June 2026 refers). This updated the 2026/27 plan following confirmation of the 2025/26 financial year-end and risk share position, and details of confirmed budget settlement received from NHS Tayside resulting in an additional funding gap for 2026/27.
- 4.1.4 The principal reasons for the projected financial variance are detailed in the latest Financial Monitoring Report (DIJB47-2026)
- 4.1.5 The challenges faced by Dundee IJB remain similar to those of other IJBs across Scotland, and comparable to demand and demographic pressures highlighted in previous finance reports through 2024/25, 2025/26 and into 2026/27. As a result of these existing and ongoing pressures, the IJB faced an unplanned overspend in 2024/25 where a Financial Recovery Plan for that year was presented to the IJB in October 2024 (DIJB54-2024, Article X of the meeting of 23 October 2024 refers). And an unplanned overspend in 2025/26 where a further Financial Recovery Plan for that year was presented to the IJB in October 2025 (DIJB73-2025, Article XIV of the meeting of 22 October 2025 refers). The unplanned projected overspend for 2026/27 results in the presentation of this report and the Financial Recovery actions.
- 4.1.6 Under the IJB Scheme of Integration (DIJB88-2022, Article VI of the minute of meeting of 14 December 2022 refers), the Financial Recovery plan process is as follows -
 - Where an unplanned year end overspend is projected, the Chief Officer and Chief Finance Officer to present a Recovery Plan to IJB and Partner Bodies to address the in-year overspend
 - In the event the recovery plan is unsuccessful and an overspend is evident at year end, uncommitted reserves must firstly be used to address this
 - If after the application of Reserves an overspend is still evident, a revised Strategic Plan must be developed to enable the overspend to be managed in subsequent years.
 - Where an in-year overspend remains, this will be shared in proportion to the spending Direction for each Partner body for that financial year – these additional payments may be recoverable from the IJB over future years.

4.2 Actions to resolve Projected Financial Gap

- 4.2.1 The IJB's latest financial projections are reporting unplanned overspend of £4,037k in 2026/27, with £nil remaining General Reserves funding available to support this, therefore further actions within the Financial Recovery plans in relation scrutiny, controls, transformation, service redesign, retraction and strategic planning must be considered.
- 4.2.2 The IJB approved the recommendation to continue existing Financial Recovery actions in August 2026. These include -
 - Continued close scrutiny of all recruitment requests to ensure only posts that are deemed critical are progressed. This process has been further enhanced within Partner Bodies for overall recruitment and details of this are noted in 4.2.4
 - 'Discretionary' spend (on areas such as supplies and travel etc) to be kept to absolute minimum. This process has been further enhanced within NHS Tayside and details of this are noted in 4.2.4
 - Supplementary staffing to be used only where absolutely necessary for safe-staffing reasons - and where additional staff are required, the most cost-effective option should be used (ie bank / sessional or additional part-time hours or backfill at a lower grade / band where possible - agency should only be used as a last resort)

- Efforts to address underlying need for supplementary staffing should continue to be addressed (ie filling essential vacancies or supporting staff return to work)
- Absence levels should continue to be reduced, with Partner Body HR support, to promote return to work and staff wellbeing
- Increased efforts to deliver planned savings and transformation projects to maximise the benefit in the current financial year. It is currently estimated that around £9.9m savings and efficiencies from 2026/27 Financial Budget will be delivered this year (against £11.8m target) leaving an estimated £1.9k undelivered (as detailed in DIJB47-2026 Financial Monitoring Position as at August 2026 report, Appendix 4).
- Continue to maximise opportunities for income from chargeable services, including ensuring all chargeable elements of care (and activity) are timeously communicated to service users and families
- Ongoing progress to deliver efficiencies and spend reduction in Care at Home services (both internal teams and commissioned services) to manage and prioritise demand while balancing ongoing pressures around delayed discharge performance and frailty pathways to avoid de-stabilising whole-system working)
- Continued efforts by those areas that are currently overspending to return positions to within the delegated budget
- Collaborative working with other HSCPs to manage pressures across Tayside-wide Lead Partner Services, General Medical Services / 2C GP Practices and Primary Care Prescribing spend
- Collaborative working with colleagues in NHST and DCC to review further opportunities for whole-system transformation and efficiencies
- Continue to consider and progress further potential opportunities for shared services and collaborative working across Tayside
- Individual service areas to consider further opportunities to reduce spend through prioritisation, efficiencies and minimisation of waste
- Continue to make best use of digital technologies and online tools to further drive efficiencies

4.2.3 Systems to support analysis and monitoring of spend and associated activity and performance continue to be enhanced where possible, with further improvements to information to help provide budget holders and senior management with timely information to allow for better decision making and gain assurance that services are operating as efficiently and effectively as possible.

4.2.4 In addition to the existing and ongoing actions, the following are enhanced and new actions that will be progressed during 2026/27:

- Increased recruitment scrutiny and controls have been developed separately within both NHS Tayside and Dundee City Council which are now in place across each organisation. A local scrutiny panel consisting of senior HSCP management now meet weekly to review all recruitment requests (and changes to employment) before these can be approved and passed for organisational approval and advert. All requests are carefully considered for affordability, strategic priority and risk implications of rejecting or delaying a request.
- Additional organisation-wide scrutiny on non-pay has also been implemented within NHS Tayside with guidance issued to staff as a reminder around ways to minimise cost implications – this guidance and controls will be utilised across all HSCP teams
- Additional organisation-wide scrutiny on supplementary spend is also in place within NHS Tayside, with continued review of the correlation between vacancy, absence and recruitment as well as wider influences relating to patient acuity or other factors that might necessitate additional staffing needs. While managers are expected to continue to make efforts to minimise the need for supplementary spend, additional scrutiny will be undertaken to work with areas that continually rely on additional staffing to understand the reasons as well as support this to be reduced further where possible
- Additional organisation-wide scrutiny and governance is also being reinforced within Dundee City Council to minimise spend and waste – these arrangements and controls will also apply across HSCP teams

- Chief Officer and Chief Finance Officer to work with colleagues in partner bodies to identify additional support and / or funding that could be aligned to HSCP to address the ongoing underlying financial sustainability challenges, while also managing whole-system demands.
- Senior management continues to explore all opportunities, and any further service or partnership-wide actions will be progressed and implemented where these are identified.

4.2.5 Progress against these actions, along with any further evolving opportunities will be monitored and reported at future IJB meetings. A summary of the estimated financial impact of these additional actions is detailed in Appendix 1.

4.2.6 Officers from the HSCP will continue to explore further opportunities to reduce the residual financial deficit over the coming months with the aim to deliver a balanced budget by the year end. However this needs to continue to be managed and considered alongside any unintended consequences of actions impacting on other parts of the health and social care system such as the NHS Acute sector and impact on the health and wellbeing of patients, service users, carers and staff across the community.

4.3 National IJB Financial Position 2026/27

4.3.1 An annual report prepared by Health and Social Care Scotland to highlight the scale of the national financial challenges facing Scotland's health and social care system was previously shared with IJB as part of DIJB38-2026 Appendix 6, Article XII of the minute of the meeting of 19 August 2026 refers).

4.3.2 The report aims to provide a clear understanding of the key cost pressures, the actions being taken to manage these and the impact on services and outcomes. The report also seeks to inform discussions between government, partners and stakeholders on what can be realistically delivered within available resources, and the changes required to ensure long-term sustainability.

4.3.3 The report also highlights and recognises that the system is interconnected and IJB decisions around savings in one area of the system often have consequences elsewhere in the wider system; and the increasing cost pressures relating to rising demand and inflationary pressures absorbs funding that the IJB could have directed towards early intervention and prevention measures.

4.3.4 The financial challenges being faced by Dundee IJB, along with the key pressures and actions being taken to deliver savings and financial sustainability are consistent with the national position set out in the report.

4.4 Reserves Position

4.4.1 The IJB's reserves position was reduced at the year ended 31st March 2026 as a result of the unplanned operational overspend of £5,659k during 2025/26. This resulted in the IJB having total committed reserves of £5,880k and uncommitted reserves of £nil at the start of 2026/27 financial year. The reserves position is noted in Table 1 below:

Table 1

Reserve Purpose	Closing Reserves @ 31/3/26
	£k
Primary Care	1,827
Drug & Alcohol	385
Strategic Developments	1,407
Service Specific	158
Systems Pressures funding	2,103
Total committed	5,880
General	0
TOTAL RESERVES	5,880

- 4.4.2 Scottish Government funding in relation to Primary Care Improvement Fund and Alcohol and Drugs Partnerships can only be spent on these areas and are ring-fenced for those purposes.
- 4.4.3 NHS Tayside passed through a share of Scottish Government allocation funding relating to 'Operational Improvement Plan' towards the end of 2025/26, with the understanding this will be used to support OIP commitments and must be held in an earmarked reserve within the IJB where it relates to delegated services. This funding totals £1,730k for Dundee IJB and it is noted this is to be placed in an earmarked reserve in the 2025/26 Annual Accounts to be carried forward and utilised as required during 2026/27.
- 4.4.4 The IJB's Reserves Policy seeks to retain Reserves of 2% of budget (approximately £6.5m) however it is recognised that this is particularly challenging to maintain within the current financial climate with many IJB's across the country having no reserves or below their respective reserves policies.
- 4.4.5 As part of the Financial Recovery Plan, a continual review of earmarked and committed reserves balances will be undertaken, however at present, no additional reserves balances have been identified for decommitment to support the 2026/27 recovery plan.

4.5 Revised Strategic Plan

- 4.5.1 Given the scale of the continued annual financial sustainability challenges being faced by Dundee IJB, the Integration Scheme identifies that a revised Strategic Plan should be considered and developed to manage the overspend pressures in subsequent years.
- 4.5.2 Dundee IJB's current Strategic Commissioning Framework 2023-2033 is already currently under review with an update on this work anticipated to be presented to IJB in December 2026, along with progress to revise the annual delivery plan.
- 4.5.3 However it is acknowledged that limited resources will likely impact on the pace and scale of progress towards delivering the IJB's strategic priorities over the coming years and it is anticipated this will be reflected in the refreshed documents.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

The content of this report relates to the following risk from the IJB Strategic Risk Register:	1 IJB - Financial Sustainability - There is a risk of the IJB being unable to maintain financial sustainability
Risk	
Risk Level	25
Risk Appetite	Outwith
The report demonstrates:	
	An increase in risk level
	A reduction in risk level
	The effectiveness of current controls
X	The identification and implementation of additional controls Regular financial monitoring reports to the IJB will highlight issues raised.

	Actions to be taken by Officers, Senior Management and Budget holders to manage overspending areas. Transformation and Strategic Delivery Plan to drive forward priorities towards a sustainable financial position
	The presence of a new / emerging risk

7.0 CONSULTATIONS

- 7.1 The Chief Officer, Heads of Service Health and Community Care, and the Clerk were consulted in the preparation of this report.

8.0 DIRECTIONS

- 8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

9.0 BACKGROUND PAPERS

- 9.1 None.

Christine Jones
Acting Chief Finance Officer

Date: 28 September 2026

Financial Recovery Plan - estimated additional impact*	
	£k
Projected 26/27 shortfall (as at 31/8/26)	4,037
Continued scrutiny of recruitment, including enhanced organisational controls	tbc
Non-Pay and Discretionary spend controls	-100
Supplementary Staffing spend	-250
Absence levels reduction	tbc
Delivery of further savings and income maximisation	-1,000
Further reduction in Care at Home spend (inc Direct Payments)	-500
Overspending areas to be brought back within budget	tbc
Collaborative working to address Tayside-wide pressures and explore shared opportunities	tbc
Further efficiency opportunities within individual service areas	tbc
Digital opportunities to further drive efficiencies	tbc
Ongoing review of earmarked reserves	tbc
Ongoing discussions with Partner bodies to support Shifting the Balance of Care and Demographic Demand pressures	tbc
Estimated Residual Financial Deficit	2,187
<i>*Assumptions on some of these actions have already been incorporated into projections - this table attempts to reflect the additional impact from further Recovery actions during the remainder of 2026/27</i>	

This page is intentionally left blank



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
21 OCTOBER 2026

REPORT ON: 5 YEAR FINANCIAL OUTLOOK 2026/27-2030/31 & UPDATED BUDGET
PLANNING 2027/28

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB46-2026

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide the Integration Joint Board (IJB) with a forecast of the medium to longer term financial challenges which are likely to impact on the IJB's future delegated budget and sets out the framework within which these challenges will be mitigated to enable the IJB's strategic priorities to be delivered within a balanced budget. The report also lays out an initial look at the potential financial challenges and gap for 2027/28.

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

- 2.1 Notes the potential financial challenges which may impact on the IJB's delegated budget over the medium to longer term as set out in section 4 and Appendix 1 to this report.
- 2.2 Notes the provisional indicative financial gap for 2027/28 as set out in sections 4.2.15 to this report.
- 2.3 Approves the framework and range of principles under which the IJB will approach these challenges to ensure the IJB is able to deliver its strategic and commissioning priorities while delivering a balanced budget as set out in section 4.1.10 of this report.

3.0 FINANCIAL IMPLICATIONS

- 3.1 This report sets out the potential financial gaps within the IJB's delegated budget over the coming years. Based on a range of current assumptions, this could potentially result in savings totalling approximately £34.9m being required over the next five financial years, including an indicative gap of £9.8m in 2027/28.

4.0 MAIN TEXT

4.1 Background

- 4.1.1 Since the establishment of Integration Joint Boards, the delivery of integrated health and social care services have been set within a context of ongoing financial restrictions to the Scottish Government's public spending and continued increases in demographic demand.
- 4.1.2 The financial position of the IJB had seen an improvement in financial years 2021/22 & 2022/23 despite these challenges, largely due to the impact of additional funding provided by the Scottish Government to invest in health and social care services to support demand pressures as well as to mitigate the financial impact of the Covid19 pandemic which had enabled the IJB to deliver financial underspends over those years and therefore replenish its reserves to support the IJB's financial position.

- 4.1.3 However the more recent financial years (2023/24, 2024/25 and 2025/26) has returned to an annual deficit position as a result of both known and unplanned cost pressures that had evolved throughout each year. The budget planning process for these years attempted to recognise the pressures at the start of the financial year and identified available Reserves to support the anticipated spend, however further unplanned cost pressures resulted in Financial Recovery Plans for each of these years to support the ambitious and challenging budget plans.
- 4.1.4 The short-term reliance on non-recurring savings and use of reserves during recent years had enabled the IJB time to evaluate and understand the service demands and new ways of working following a period of relative stability post-Covid19 recovery. It was anticipated this period would also be used to refresh and develop Transformation and Prioritisation plans to ensure the funding available would be used effectively and efficiently to best meets the demands and strategic priorities of the local patients and service users, however the pace and scale of these demands and pressures moved quicker than whole-system service redesign resulting in the increasing financial pressures. A summary of the IJB's Reserves balances in noted in the table below

Table 1 – Annual Year End Reserves

Reserve Purpose	Closing Reserves @ 31/3/22	Closing Reserves @ 31/3/23	Closing Reserves @ 31/3/24	Closing Reserves @ 31/3/25	Closing Reserves @ 31/3/26
	£k	£k	£k	£k	£k
Mental Health	1,825	635	1,036	240	0
Primary Care	5,277	1,535	1,859	1,933	1,827
Community Living Fund	613	613	0	0	0
NHST - Shifting Balance of Care	1,600	1,600	0	0	0
Drug & Alcohol	1,220	925	559	926	385
Covid-19	15,595	0	0	0	0
Strategic Developments	2,500	2,500	3,756	1,998	1,407
Revenue Budget Support	3,000	3,000	4,000	2,429	0
Interim Care	893	0	0	0	0
Service Specific	2,823	1,995	1,452	449	158
NHST - System pressures funding	0	0	0	2,959	2,103
Other Staffing	394	377	362	155	0
Total committed	35,740	13,179	13,024	11,091	5,880
General	3,258	10,789	4,789	644	0
TOTAL RESERVES	38,998	23,968	17,813	11,734	5,880

- 4.1.5 During the last 3 financial years, national priorities focussed on further progress to address local hospital delayed discharge pressures through supporting individuals to return home (or appropriate community setting) as soon as possible after being declared clinically fit to do so. This has placed increasing financial pressure on the IJB's delegated budgets through both demand volume and increasing complexity of individuals being cared for.
- 4.1.6 The scale of the budgetary challenges faced by the IJB since it was established in terms of budgeted cost pressures and the level of funding received from partner bodies can be illustrated by the level of annual savings the IJB has been required to make to balance the delegated budget as follows:

Table 2

Financial Year	Level of Savings Required to Balance Delegated Budget £000
2016/17 (baseline budget)	6,578
2017/18	2,840
2018/19	4,787

2019/20	5,936
2020/21	2,341
2021/22	2,042
2022/23	Nil
2023/24	5,137
2024/25	10,686
2025/26	17,548
2026/27	11,799
Total	69,694

This position is net of any additional funding provided by the Scottish Government or partner bodies over that time and has clearly had a significant impact on the ability of the IJB to continue its aim of transforming health and social care services from within the delegated budget which is around £366m per annum.

- 4.1.7 In January 2026, a joint report by Auditor General for Scotland and the Accounts Commission was published, titled “Delayed Discharges: A symptom of the challenges facing health and social care”, as reported to the IJB on 18 February 2026 (Article XI of the minute of meeting of 18 February 2026 refers). The report highlighted the impact to individuals and whole-system functionality as a result of delayed discharges, and well as the financial consequences. It also recognised that the underlying reasons for delayed discharges can be complex and varied, including rising demand and capacity constraints, financial pressures, recruitment and retention challenges and for some, not having Power of Attorney in place. The IJB noted the work undertaken in Dundee (and wider across Tayside) to target delayed discharges over the last two-to-three years has clearly had a significant and sustained improvement to local discharge without delay pathways, however the financial impact of shifting the balance of care through increased demand for community care and particularly social care continues to result in significant financial pressures for the IJB.
- 4.1.8 A further national report was distributed by Health and Social Care Scotland report in July 2026 titled “IJB Financial Position – Finance Update 2026/27”, with this being presented to IJB on 19 August 2026 (Article XI of the minute of meeting of 19 August 2026). The report aims to provide a clear understanding of the key cost pressures, the actions being taken to manage these and the impact on services and outcomes. The report also seeks to inform discussions between government, partners and stakeholders on what can be realistically delivered within available resources, and the changes required to ensure long-term sustainability.
- 4.1.9 Dundee Health & Social Care Partnership’s (DHSCP) own financial modelling to establish the potential financial impact of both the range of cost pressures and the estimated funding from partners and the Scottish Government is set out in Appendix 1 to this report. This model makes a range of assumptions which are subject to change however represents the most up to date information DHSCP has in terms of future financial planning, including those from its statutory partner bodies. This includes known and assumed uplifts for staff pay awards, increases in demographic demand and increases in costs experienced by external care providers such as through the National Care Home Contract, again through the impact of high inflation levels. Further information on population health, including an updated population needs assessment is required to provide a basis for potential cost estimation for these factors.
- 4.1.10 It is anticipated the financial outlook information will support the IJB to focus on the need to continue to change and transform services and not rely on short term measures to balance the budget. The following range of principles set within an overarching financial framework should continue to drive the direction of travel and support the IJB to strategically plan to manage demand and improve health and social care outcomes for Dundee citizens while delivering a balanced budget, however the financial challenges may restrict the pace and scale of the delivery of strategic plans.
- Ensure the delegated budget is targeted towards areas of spend which contribute to delivering the IJB’s strategic priorities, specifically -
 - o Continue to shift the balance of care from bed-based models of care to community-based health and social care services.
 - o Prioritise investment in early intervention and prevention for longer term impact on demand for health and social care services.
 - Maintain investment in services which contribute to the continued good local performance around delayed discharge and other national policy priorities, including Scotland Population Health Framework 2025-2035, Health and Social Care Renewal Framework 2025-2035 and Programme for Government 2026-2031.

- Ensure community-based health and social care services are as efficient and effective as possible while continuing to deliver care within expected quality standards, focussing on best value approach to minimise waste and inefficiency.
- Maximise use of the IJB's earmarked and non-earmarked reserves to provide short term investment which will develop longer term sustainability of service including the transformation programme reserve.
- Continue to work with statutory partners to develop the use of technology, infrastructure and estates to enhance direct service user/patient contact and to support staff in the community to work in a more agile way.
- Set out clearly the eligibility criteria under which the local population can access the range of health and social care services available, including signposting to the most appropriate services where applicable.
- Identify further partnering opportunities with the 3rd and independent sector.
- Increase the pace of major transformation programmes, ensuring these are properly resourced with supporting infrastructure.
- Pursue opportunities to access external funding to support specific initiatives (e.g. private, public and charitable funding).
- Work with Dundee City Council to ensure that income from chargeable services is maximised.
- Continue to develop the IJB's workforce plan to set out clearly the future shape of the required workforce to ensure that staffing standards are met and to reduce the risk of incurring more expensive staff costs (e.g. use of agency staff).
- Continue to ensure the implementation of fair work practices in social care provider contracts.
- Work with statutory partners, including neighbouring IJB's to identify wider transformation programmes within which health and social care services can benefit.

4.2 Budget Planning for 2027/28

- 4.2.1 The initial financial planning for 2027/28 has involved bringing these assumptions up to date with information that is now known as well as revised assumptions on other elements. These include the impact of agreed 2026/27 pay awards for both NHS and Council employed staff and relevant additional funding, emerging cost pressures experienced in 2026/27 and any ongoing impact, assumptions regarding national policy developments such as the potential for Adult Social Care workforce uplift to minimal hourly pay rate, assumed pay awards for 2027/28, prescribing cost pressures (activity volumes and pricing growth), and any other new commitments. At this stage, the financial gap assumes that savings agreed in previous years have been delivered in full.
- 4.2.2 Planning assumptions for 2027/28 currently include a 'flat cash' settlement on funding from Dundee City Council, and a 2% uplift on pay-only baseline budget settlement from NHS Tayside. In line with previous years, it will be assumed that if pay award uplift for NHS employed staff exceeds 2% uplift, additional funding will be made available to Health Boards and IJBs to cover the additional costs. The existing settlement structures mean that all cost increases beyond health staff pay uplift must be managed within overall existing delegated resources (including inflationary pressures and demand growth).
- 4.2.3 Pay award uplift assumptions are in line with current NHS Tayside and Dundee City Council assumptions, however these will be refined as local and national negotiations with relevant trade unions and other staffing representatives progress.
- 4.2.4 As part of the settlement offer from NHS Tayside in 2026/27, a 3% recurring savings target was applied, equating to £4.6m. This was offset in-year by a non-recurring £4.6m Population Health adjustment budget. The current planning assumption now includes the impact of £4.6m budget reduction being implemented on the IJB's delegated resources.

- 4.2.5 The IJB continues to commission a significant amount of services from the independent and third sector. A number of cost pressures are anticipated to impact on the budget required to sustain these services over 2027/28. A main driving factor will be the Scottish Government's continued implementation of Fair Work in adult social care, however we await any announcement regarding an increase in the minimum adult social care pay rate from current £13.45 per hour. Again, this is expected to be funded by the Scottish Government. As present, a provisional uplift has been incorporated into the plan, along with comparable assumed funding uplift.
- 4.2.6 Any increase in Adult Social Care pay rate will also drive an increase in the costs of the National Care Home Contract weekly fee rate, which will also consider other inflationary pressures facing the care home sector. This new rate has not been agreed yet for 2027/28, but a high-level assumption has been included in the cost pressure calculation.
- 4.2.7 As part of the 2026/27 IJB Budget, the IJB agreed to a number of non-recurring savings and use of one-off funding to support the financial position. Given the non-recurring nature of these interventions, there is a need to reflect these in the 2027/28 budget setting process thereby creating a further pressure of £2.1m.
- 4.2.8 Also, as part of the 2026/27 IJB Budget, the IJB agreed to a number of savings that would deliver a part-year impact in 2026/27 with a full-year benefit anticipated in 2027/28. As a result of this, is it anticipated that a further £4.1m savings benefit will be deliverable in 2027/28 from existing and ongoing actions. A summary of the 2026/27 savings and planned recurring impact is noted in Appendix 2.
- 4.2.9 Primary care prescribing costs have continued to increase during 2026/27 across Scotland and this is expected to continue over 2027/28 with price and volume increases a major factor in this rise. Further work is to be undertaken with Tayside colleagues to evaluate local implications and opportunities, however at present, a provisional cost increase has been incorporated into the plan.
- 4.2.10 Making provision for demographic growth pressures across older people and adult services has been a feature of the IJB's budget for a number of years given the age profile and needs the city's population faces, as well as transitions from Childrens Services of young people with complex needs. Funding for demographic pressures is not provided by either of the partner bodies therefore the IJB has to find funding for this growth within its overall delegated budget. A provision of over £3.6m has been made to fund such pressures for 2027/28.
- 4.2.11 The combined impact of the revision of the assumptions and adjustments for known pressures for 2027/28 results in estimated additional cost pressures of £20.1m, which is expected to reduce once funding uplifts and any additional funding for new policies are applied. While this is still an estimated position at this stage, the IJB will need to consider a range of options to ensure it sets a balanced budget by the end of March 2027. The overall position also reflects current year's financial pressures which may not be able to be contained due to the demand lead nature of the expenditure.
- 4.2.12 The current year cost pressures and full year delivery of anticipated recurring savings (particularly in relation to care at home demand) continue to be reviewed, with the option to recognise these pressures as strategic shifts and prioritise investment to sustain current (or increased) levels of demand and activity.
- 4.2.13 Given the current year projected financial position and financial recovery plan actions, it is currently deemed prudent to incorporate a £2m provision to recognise cost pressures and overspend that may continue to impact in future years.
- 4.2.14 Further details will be forthcoming following the UK Government's Autumn Budget Statement which is planned to be delivered on 28th October 2026 and the subsequent Scottish Government's Budget Statement, which is anticipated early December 2026. Any further funding announcements as a result of the statement will be incorporated into the development of the 2027/28 Financial Plan and will be subject to discussion at IJB Budget Development Sessions and update reports.
- 4.2.15 A summary of the current pressures and assumed funding is noted in the table below

Table 3

	Assumed value £m
Pay and Inflationary Uplifts	7.8
Demand and Demographic Growth	3.6

Additional Cost Pressures	11.4
Non-recurring 2026/27	2.1
Total Operational Cost Pressures	13.5
Provision to recognise 26/27 unmet cost pressures	2.0
NHST Funding reduction	4.6
Total Cost Pressures	20.1
Full-year benefit of Recurring Savings delivery	(4.1)
Anticipated additional funding	(6.3)
Funding Gap	9.7

4.3 IJB's Budget Development Process and Timetable 2027/28

- 4.3.1 Given the scale of the ongoing annual financial challenges faced by the IJB, a significant amount of work is required and continues to be undertaken to enable the IJB to make informed decisions to set a balanced budget by the end of March 2027.
- 4.3.2 Senior Officers continue to meet (dedicated Budget Delivery Group meetings) at least monthly to discuss and review existing and emerging cost pressures, mitigating actions, operational efficiency opportunities and medium- and longer-term strategic priorities to ensure service delivery continues to be safe, effective and efficient while also managing the spend within the delegated financial resources, and discussion of risks and whole-system implications of associated actions.
- 4.3.3 In addition to these meetings, a number of sessions have been held with HSCP Extended Management Team to discuss and evaluate ideas for strategic transformation, sustainability and budget planning opportunities. This process has generated a number of suggestions that are now being worked-up for ongoing and future planning purposes and while it is hoped some of these may be deliverable to support for 2027/28 budget planning, many are longer-term plans that will impact on future years.
- 4.3.4 Discussions will be held with NHS Tayside and Dundee City Council colleagues to reflect the scale of the indicative financial gap and the likely options for savings, interventions and transformation as well as any potential implications on service delivery, performance and whole-system pathways that may arise as a result from proposals to deliver a balanced budget.
- 4.3.5 Five IJB development sessions have been arranged through October to March to explore the implications of the Scottish Government's Budget, the proposed funding settlements from the partner bodies and the range of interventions the IJB will need to take to achieve financial balance. Furthermore, updating budget reports will be presented to the IJB meeting in December and in February for consideration. It is anticipated that the IJB will meet on or around the 24 March 2027 to agree its 2027/28 revenue budget.
- 4.3.6 An indicative timetable detailing the key meetings and tasks that will be required to deliver the budget process, including stages of formal or direct IJB involvement along with other pieces of work from officers, budget managers and supporting groups to identify areas of strategic prioritisation and savings opportunities. The timetable also notes some key dates of external actions and information publication that will feed into the IJB's budget setting process. In addition, officers will also use the current information at various stages to support and contribute to budget setting processes that are also taking place within Dundee City Council and NHS Tayside. This timetable is included in Appendix 3

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

The content of this report relates to the following risk from the IJB Strategic Risk Register:

Risk	1 IJB - Financial Sustainability - There is a risk of the IJB being unable to maintain financial sustainability
Risk Level	25

Risk Appetite	Outwith
The report demonstrates:	
	An increase in risk level
	A reduction in risk level
	The effectiveness of current controls
X	The identification and implementation of additional controls Regular financial monitoring reports to the IJB will highlight issues raised. Actions to be taken by Officers, Senior Management and Budget holders to manage overspending areas. Transformation and Strategic Delivery Plan to drive forward priorities towards a sustainable financial position
	The presence of a new / emerging risk

7.0 CONSULTATIONS

7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

8.0 DIRECTIONS

8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

9.0 BACKGROUND PAPERS

9.1 None.

Christine Jones
Acting Chief Finance Officer

DATE: 30 September 2026

This page is intentionally left blank

5 Year Financial Outlook 2026/27 to 2030/31

	2026/27	2027/28	2028/29	2029/30	2030/31
	£000	£000	£000	£000	£000
Estimated Baseline	343,637	358,336	360,009	367,744	375,543
Estimated additional Cost Pressures	26,500	11,409	11,762	12,270	12,818
Estimated Funding Required	370,137	369,746	371,771	380,014	388,361
Estimated Funding Provided	358,336	360,009	367,744	375,543	383,407
Estimated Funding Gap	11,800	9,737	4,026	4,471	4,954
Total Funding Gap Over 5 Years					34,989

	2026/27 Value	Recurring Value
	£000	£000
Efficiency / Management Action		
Recurring Actions		
Dundee City Council Review of Charges – Additional Income	371	371
Additional Community Alarm Charge to DCC Housing	43	43
Benefits of DCC VR & VSER	233	233
Review of vacancies and skills mix within teams	864	1,235
Non-pay review efficiencies	218	254
Service delivery efficiencies	394	444
Other efficiencies targets	1,215	1,389
Other management proposals	108	151
Inpatient beds	180	360
Remove Demographic growth investment	2,201	2,201
Add back 25/26 undelivered / superseded	-1,286	-1,286
Further Efficiencies	789	789
Total Recurring Operational Efficiency Initiatives	5,330	6,183
Continuation of approved savings & actions from 2025/26		
Care at Home	1,500	3,500
Housing with Care	404	538
SPCS in-patient bed review	179	357
MfE in-patient bed review	140	280
Total Continuation actions	2,223	4,675
Non-Recurring Management Actions		
Staff slippage	1,500	0
Additional efficiencies / scrutiny	208	tbc
Use of Reserves (Whole System Pressure funding)	373	0
Total Non Recurring Initiatives	2,081	0
Total Operational Efficiencies and Non-Recurring Initiatives	9,633	10,858
Savings	2026/27 Value £000	Recurring Value £000
Approved Recurring Savings		
Targeted reductions – Food Train and Lunch Club	48	92
External commissioned services	1,724	2,298
Review of Physiotherapy and Occupational Therapy	313	417
Occupational Therapy – Provision of Equipment	28	37
Older People Mental Health & Care Home – weekend working	21	28
Review of The Corner	32	64
Total Recurring Savings Proposals	2,165	2,936
Total	11,799	13,794

Indicative IJB Budget Timetable for 2027/28

The following indicative timetable highlights key actions and stages of the process throughout the year to develop and present a balanced budget. It should also be noted that officers utilise these key actions and available information at various stages to support and feed into corresponding budget setting processes for both Dundee City Council and NHS Tayside.

Date	Detail	Description
2026		
25 March	Budget Delivery Group	De-brief from 2026/27 process
31 March	Dundee IJB	2026/27 Budget approved
15 April	Dundee IJB	
23 April	Extended Management Team	De-brief from 2026/27 process and discussion of planned approach for 2027/28
29 April	Budget Delivery Group	
30 April	Tayside Health Board	Financial Plan 2026/27 to 2028/29 approved
14 May	Core Management Team	
25 May	Additional Operational Extended Management Team	De-brief from 2026/27 process Process for 2027/28 - a new way of working and ideas generation
27 May	Budget Delivery Group	Agenda • 2025/26 year-end implications • Reflection on session with Extended Operational Management Team and forward plan for next session
02 June	Budget Delivery Group	
04 June	Extended Management Team	
11 June	Core Management Team	
24 June	Dundee IJB	Relevant reports - • 2025/26 Year End Financial Report • 2026/27 Budget Update • 2025/26 Unaudited Annual Accounts
29 June	Operational Extended Management Team	Feedback from May Session – You Said, We Will Next Steps • Launch of efficiency savings survey • Launch of service redesign and transformation ideas log
01 July	Budget Delivery Group	
09 July	Core Management Team	
16 July	Extended Management Team	Discussion around process and expectations for submission of savings proposals Forward planning for August OEMT Session
29 July	Budget Delivery Group	
06 August	Core Management Team	
19 August	Dundee IJB	Relevant reports - • 2026/27 Financial Monitoring • 2026/27 Budget and Savings delivery progress
25 August & 03 September	Operational Extended Management Team – Dedicated Sessions	Building on input via efficiencies survey and ideas log Sifting and prioritisation of initial proposals Strategic alignment of proposals
26 August	Budget Delivery Group	
03 September	Core Management Team	
22 September	Budget Delivery Group	Review of outputs from Operational Extended Management Team Sessions and agreement of principles of governance for new transformation and service redesign programme
30 September	Core Management Team	Discussion re indicative scale of gap and implications of draft transformation and service redesign programme
Early October	DCC – Review of Charges returns	Preparation of information by officers related to adult social care and social work charges
Mid-October	Core Management Team	Additional budget planning discussion focused on options generation
21 October	Dundee IJB	Relevant Reports: • 2026/27 Financial monitoring • 2026/27 Financial recovery • 5-year framework and 2027/28 outlook

21 October	Budget Delivery Group	
22 October	Extended Management Team	
23 October	Operational Extended Management Team	Budget update / input
28 October	IJB Development Session	2027/28 budget projection overview (and risk appetite)
28 October	UK Government	Autumn Budget Statement
29 October	Core Management Team	
TBC	HSCP savings proposals	Return deadline for shortlisted proposals
04 November	IJB Development Session	Workforce Planning
18 November	Budget Delivery Group	
19 November	Extended Management Team	
26 November	Core Management Team	
Late November / early December	DCC – Budget Consultation	Expected timeline for conclusion of DCC Budget Consultation process
Late November / Early December	Budget Consultation	Draft budget consultation materials available and shared with partners for review and agreement. To include notification of impacted teams and providers.
03 December	Scottish Government	Budget statement (provisional date)
09 December	Scottish Government	Local Government Finance Settlement
09 December	Dundee IJB	Relevant reports: - Financial monitoring - Strategic plan 2027/28 budget update
16 December	IJB Development Session	Final discussion prior to consultation launch.
16 December	Budget Delivery Group	
tbc December	Budget Consultation	Start of consultation period
17 December	Core Management Team	
2027		
TBC	Budget Delivery Group	
TBC	Core Management Team	
TBC January	IJB Development Session	
Early Jan – Mid Feb	Budget Consultation	Consultation sessions – public, providers, workforce
TBC February	Budget Delivery Group	
TBC February	Core Management Team	
TBC February	Extended Management Team	
TBC February	IJB Development Session	
TBC February	Dundee IJB Meeting	
Mid-February	Budget Consultation	Budget consultation closes – at least 8-week period
Late February / early March	DCC Budget Meeting	Anticipated timescale for DCC Budget Meeting
Early March	Budget Consultation	Budget consultation findings report available in draft
TBC March	IJB Budget Meeting Preparation	Draft budget report due Communication with teams and providers directly impacted by final proposals
TBC March	Budget Delivery Group	
TBC March	Core Management Team	
TBC March	IJB Development Session	
TBC March	Dundee IJB Budget Meeting	2027/28 budget set by DIJB. Report will also include feedback from the outcome of the budget consultation.
Mid/Late-April	Tayside Health Board meeting	Anticipated meeting to approve 2027/28 Financial Plan

2027 IJB Meeting dates and Development session dates have not yet been finalised



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
21 OCTOBER 2026

REPORT ON: PERFORMANCE AND AUDIT COMMITTEE CHAIR'S ASSURANCE REPORT

REPORT BY: CHAIR, PERFORMANCE AND AUDIT COMMITTEE

REPORT NO: DIJB49-2026

This assurance report relates to the meeting of the Performance and Audit Committee (PAC) of the 23rd September 2026.

Overview of Committee Business:

- The Committee reviewed the Action Tracker. Members were advised that work to review and consolidate the Governance Action Plan is progressing and an updated version is expected to return to PAC in November.
- The 2025/26 Quarter 4 Performance Report was noted. Members considered poorer performance in emergency admissions and readmissions, the continuing variation between Local Community Planning Partnership areas, and unmet social care need. Further analysis of emergency admissions by population group and condition was requested. Officers will also review how baseline comparisons are presented, with proposals to return to the next meeting.
- The Mental Health Services Indicators report showed a gradual reduction in mental health admissions, emergency admissions and occupied bed days, alongside stabilising demand for community services. Psychological therapies performance had fallen to 66% of patients beginning treatment within 18 weeks at Quarter 4, although more recent performance had improved into the mid-70% range following restoration of digital therapy capacity. Members sought further understanding of locality variation and the contribution of community-based services, including Hope Point, while noting that the available data does not support a direct causal link to individual services.
- The Drug and Alcohol Services Indicators report highlighted continued strong treatment access, with more than 90% of people starting treatment within 21 days for a sixth consecutive quarter, but increasing demand and a marked rise in suspected non-fatal overdose incidents. The Committee noted the newly published increase in drug-related deaths and received assurance that non-fatal overdose incidents are reviewed daily and followed up through outreach support. Members supported continued work to understand the trend, including improved drug-checking intelligence and links with the Scottish Prison Service through the Alcohol and Drug Partnership.
- Members accepted the reasonable assurance set out in the Clinical, Care and Professional Governance Update. Key areas of focus remain service resilience, workforce sustainability and governance effectiveness, including capacity pressures in mental health and community nursing, point-of-care INR monitoring (a test relevant to people taking anticoagulant medicines such as Warfarin) and community treatment and care services. No risks were above the highest threshold. The Committee clarified that the Kingsway Care Centre roof issue remains relevant because of associated health and safety and service-continuity risks, with temporary repairs and relocation arrangements in place.
- The Unscheduled Care and Discharge Without Delay report was positively received. Dundee continues to perform significantly better than the national position for delayed discharge measures, despite financial pressures and work to reduce bed use. Members welcomed the continued focus on early intervention, prevention and identifying frailty earlier in people's lives.
- The Quarter 1 2026/27 Feedback Report showed that complaint volumes remain high, although response times have improved. The Committee noted increasing complexity and repeated

correspondence, including the use of artificial intelligence to generate complaints and responses, which is placing pressure on both the central complaints function and operational services. Members agreed that the capacity and wider governance implications of AI-generated correspondence require further consideration across partner organisations.

- The Strategic Risk Register was noted following substantive review of all risks. The most significant changes were increased risk scores for external provider sustainability and information governance, reflecting provider pressures, limited contract support capacity, rising volumes and complexity of information requests, tighter regulatory oversight and the impact of AI. Members also noted that recent public sector reform announcements were not reflected in the current register and should be incorporated in the next update. A further update was requested on information sharing between health and social care records.
- The 2025/26 Health and Care Experience Survey analysis provided a broadly positive picture. Dundee ranked in the top three of its family group for seven of the nine national indicators and performed at or above the Scottish average for six of the nine indicators. The Committee noted the report and its positive findings.
- Progress against the Governance Action Plan was noted. One further action has been completed; 27 actions remain ongoing, with progress recorded against nine, and nine actions from the 2025/26 Internal Control Evaluation have been added. Work is underway with audit colleagues to review, prioritise and consolidate historic actions, with a revised approach expected to return in November.
- The Internal Audit Plan Progress Report was noted. Members welcomed substantial assurance in relation to social work contracts and payments. The Committee also discussed the no-assurance cash-handling review, which focused specifically on cash-handling arrangements at the Claverhouse Social Work Office used by Adult Social Work teams, including the receipt, recording, storage, reconciliation and banking of cash, together with management oversight and compliance with agreed procedures. Members noted that all recommendations have been implemented, local controls are operating and the remaining risk is expected to be fully mitigated when cash handling transfers following the closure of Claverhouse (scheduled for November 2026).
- The Committee approved the 2026/27 Internal Audit Plan, the continuation of the current collaborative audit arrangements, the appointment of the Chief Internal Auditor and the updated Internal Audit Charter. The plan includes a resource-allocation audit, to be led by Dundee City Council Internal Audit, examining how eligibility criteria are applied to care and support packages across adult and older people's services, including direct payments and commissioned arrangements.
- The annual assessment of the IJB's Best Value arrangements was noted. Members were assured that the assessment, alongside internal and external audit activity, supports the IJB's oversight of governance and operational arrangements.
- The Committee recorded its thanks to the outgoing Chair for his leadership, challenge and contribution to PAC and the IJB.

In summary, as Chair I am content that the range of performance, audit, risk and governance matters considered by the Committee provides the IJB with a reasonable level of assurance that overall risks and performance are being actively monitored and managed. The Committee has identified a number of areas requiring further analysis or follow-up, particularly emergency admissions, future performance-reporting baselines, drug-related harm, information governance and the implications of public sector reform.

Bob Benson
Chair

28 September 2026

DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD - ATTENDANCES - JANUARY 2026 TO DECEMBER 2026

Organisation	Member	Meeting Dates January 2026 to December 2026						
		18/02	31/03	15/04	24/06	19/08	21/10	9/12
Dundee City Council (Elected Member) (Chair)	Cllr Ken Lynn	✓	✓	✓	✓	A		
Dundee City Council (Elected Member)	Cllr Dorothy McHugh	✓	✓	✓	✓	✓		
Dundee City Council (Elected Member)	Cllr Siobhan Tolland	A	✓	✓	✓	✓		
NHS Tayside (Non Executive Member (Vice Chair)	Bob Benson	✓	✓	✓	✓	✓		
NHS Tayside (Non Executive Member)	Colleen Carlton	✓	✓	✓	✓	✓		
NHS Tayside (Non Executive Member)	David Cheape	✓	✓	✓	✓	✓		
Chief Officer	Dave Berry	✓	✓	✓	✓	✓		
Acting Chief Finance Officer	Christine Jones	✓	✓	✓	✓	✓		
Voluntary Sector	Christina Cooper	✓	✓	A	✓	✓		
Dundee City Council (Chief Social Work Officer)	Glyn Lloyd	✓	✓	A	A/S	✓		
NHS Tayside (Staff Partnership Representative)	Raymond Marshall	✓	✓	A	✓	✓		
Trade Union Representative	Jim McFarlane	A	✓	✓	✓	✓		
NHS Tayside (Registered Medical Practitioner (not providing primary medical services)	Dr Sanjay Pillai	A	A	A	A	A		
Clinical Director	Dr David Shaw	✓	✓	✓	✓	✓		
Person Providing unpaid care in the area of the local authority	Martyn Sloan	A	✓	✓	✓	✓		
NHS Tayside (Registered Nurse)	Jayne Smith	✓	✓	✓	A	✓		
Service User Representative	Nicola Stevens	✓	A	✓	✓	✓		
NHS Tayside (Registered Medical Practitioner (whose name is included in the list of primary medical performers)	Dr David Wilson	✓	A	✓	✓	✓		

- ✓ Attended
A Submitted Apologies
A/S Submitted Apologies and was Substituted
No Longer a Member and has been replaced / Was not a Member at the Time

This page is intentionally left blank