



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

City Chambers
DUNDEE
DD1 3BY

19th November, 2025

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

Dear Sir or Madam

PERFORMANCE AND AUDIT COMMITTEE

I would like to invite you to attend a special meeting of the above Committee which is to be held remotely on Wednesday, 26th November, 2025 at 9.00am.

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 no later than 12 noon on Monday, 24th November, 2025.

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.

Yours faithfully

DAVE BERRY

Chief Officer

A G E N D A

1 APOLOGIES FOR ABSENCE

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 - Page 1

The minute of previous meeting of the Committee held on 24th September, 2025 is attached for approval.

4 AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2024/25 - Page 9

(Report No PAC47-2025 by the Chief Finance Officer, copy attached – for decision).

5 DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT – 2025-26 QUARTER 1 - Page 103

(Report No PAC39-2025 by the Chief Finance Officer, copy attached – for noting).

6 DUNDEE HEALTH & SOCIAL CARE PARTNERSHIP CLINICAL, CARE & PROFESSIONAL GOVERNANCE ASSURANCE REPORT - Page 129

(Report No PAC44-2025 by the Clinical Director, copy attached – for decision).

7 QUARTERLY FEEDBACK REPORT – 1ST AND 2ND QUARTER 2025/2026 - Page 145

(Report No PAC46-2025 by the Chief Finance Officer, copy attached – for noting).

8 DATE OF NEXT MEETING

The date for the next meeting of the Committee is to be confirmed.

PERFORMANCE AND AUDIT COMMITTEE
CONTACT LIST
(Updated September 2025)

(a) CONTACTS – PERFORMANCE AND AUDIT COMMITTEE

(* - DENOTES VOTING MEMBER)

<u>Role</u>	<u>Recipient</u>
NHS Non Executive Member (Chair)	Bob Benson *
Elected Member	Councillor Dorothy McHugh *
Elected Member	Councillor Siobhan Tolland *
NHS Non Executive Member	David Cheape *
Acting Chief Officer	Dave Berry
Acting Chief Finance Officer	Christine Jones
Registered medical practitioner employed by the Health Board and not providing primary medical services	Sanjay Pillai
Chief Social Work Officer	Glyn Lloyd
Chief Internal Auditor	Jocelyn Lyall
Staff Partnership Representative	Raymond Marshall
Person providing unpaid care in the area of the local authority	Martyn Sloan

(b) DISTRIBUTION – FOR INFORMATION ONLY

<u>Organisation</u>	<u>Recipient</u>
Dundee City Council (Chief Executive)	Greg Colgan
Elected Member – Proxy	Councillor Lynne Short
Elected Member – Proxy	Councillor Roisin Smith
Elected Member – Proxy	Bailie Helen Wright
Dundee City Council (Executive Director of Corporate Services)	Paul Thomson
Dundee City Council (Head of Democratic and Legal Services)	Roger Mennie
NHS Tayside (Chief Executive)	Nicky Connor
NHS Non Executive Member – Proxy	Andrew Thomson
NHS Tayside (Director of Finance)	Stuart Lyall
Dundee City Council (Members' Support)	Lesley Blyth
Dundee City Council (Members' Support)	Elaine Holmes
Dundee City Council (Members' Support)	Sharron Wright
Dundee City Council (Communications rep)	Steven Bell
Dundee Health and Social Care Partnership	Kathryn Sharp
NHS Tayside (Communications rep)	Jane Duncan
NHS Tayside (Communications rep)	Anna Michie
NHS Fife (Internal Audit) (Principal Auditor)	Judith Triebs
NHS (PA to Jocelyn Lyall)	Carolyn Martin
Audit Scotland (Audit Manager)	Fiona Owens
Dundee City Council (Communications rep)	Katie Alexander
Dundee City Council (Communications rep)	Mike Boyle
Dundee City Council (Communications rep)	Lewis Thomson
Dundee Health and Social Care Partnership	Jenny Hill
Dundee Health and Social Care Partnership	Lynsey Webster
Dundee City Council (Legal Manager)	Maureen Moran

Organisation	Recipient
Dundee City Council (Legal rep)	Jackie Bell
Dundee Health and Social Care Partnership	Matthew Kendall
Audit Scotland	Mary O'Connor
Regional Audit Manager	Barry Hudson
Audit Scotland (Audit Director)	Rachel Browne
Health and Social Care Partnership	Angie Smith
Health and Social Care Partnership	Shahida Naeem
Dundee City Council – Finance	John Moir
NHS Tayside	Jayne Smith



At a MEETING of the **PERFORMANCE AND AUDIT COMMITTEE OF THE DUNDEE CITY HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD** held remotely on 24th September, 2025.

Present:-

<u>Members</u>	<u>Role</u>
Bob BENSON (Chair)	Nominated by Health Board (Non-Executive Member)
Colleen CARLTON	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
Barry HUDSON	Regional Audit Manager, Internal Audit
Christine JONES	Acting Chief Finance Officer
Dr Sanjay PILLAI	Registered Medical Practitioner (not providing primary medical services)

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

Linda GRAHAM	Health and Social Care Partnership
Matthew KENDALL	Health and Social Care Partnership
Shahida NAEEM	Health and Social Care Partnership
Kathryn SHARP	Health and Social Care Partnership
Angie SMITH	Health and Social Care Partnership
Lynsey WEBSTER	Health and Social Care Partnership

Bob BENSON, Chairperson, in the Chair.

I APOLOGIES FOR ABSENCE

Apologies for absence were noted from Glyn Lloyd, Jocelyn Lyall, Raymond Marshall and Martyn Sloan.

II DECLARATION OF INTEREST

There were no declarations of interest.

III MINUTE OF PREVIOUS MEETING AND ACTION TRACKER

(a) MINUTE

The minute of meeting of the Committee held on 21st May, 2025 was submitted and approved.

(b) ACTION TRACKER

There was submitted the Action Tracker, PAC28-2025, for meetings of the Performance and Audit Committee for noting and updating accordingly.

Following questions and answers the Committee further agreed:

- (i) to note that since the Action Tracker had been issued, items 4 & 5 had been completed;

- (ii) that any actions relating to reporting would be reviewed.

IV REVISED PERFORMANCE AND AUDIT COMMITTEE (PAC) TERMS OF REFERENCE

There was submitted Report No PAC33-2025 by the Chief Finance Officer reviewing the Terms of Reference for the Dundee Integration Joint Board's Performance and Audit Committee.

The Committee agreed to review the existing Terms of Reference for the IJB's Performance and Audit Committee as attached as Appendix 1 to the report and confirmed that the draft updated version should be submitted to the next IJB meeting for approval.

Following questions and answers the Committee further agreed:

- (i) that the internal officers' workplan would be submitted to each future PAC Pre-Meeting for consideration; and
- (ii) to note the mechanism for PAC members to highlight any issues or concerns was at the PAC meeting and these would be escalated to the Integration Joint Board through the PAC Chair's Assurance report.

V ANNUAL PERFORMANCE REPORT 2024-25

There was submitted Report No PAC27-2025 by the Chief Finance Officer submitting the Dundee Integration Joint Board Annual Performance Report 2024-25 for noting following publication on 31st July 2025 and approval by the Board on 20th August 2025.

The Committee agreed:-

- (i) to note the content of the report and the Annual Performance Report 2024-25, which was contained in Appendix 1;
- (ii) to note that the Annual Performance Report 2024-25 was published on 31st July 2025 following approval by the Chair and Vice-Chair of the Integration Joint Board, the Clerk and the Chief Officer and Chief Finance Officer as at Appendix 2 and section 4.1.3 of the report;
- (iii) to note that the Integration Joint Board approved the Annual Performance Report on 20th August 2025 and that the Chief Officer would update the report with financial year 2024/2025 data for all National Health and Wellbeing indicators as soon as data was made available by Public Health Scotland (section 4.2.3 of the report).

Following questions and answers the Committee further agreed:

- (iv) to note Councillor McHugh's concerns about the process for approving the Annual Performance Report; and
- (v) to note that issues regarding the statutory reporting timescales to the Scottish Government continued to be fed back to them; and
- (vi) that consideration could be given to whether there was a different way of approving the report.

VI DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT – 2024-25 QUARTER 4

There was submitted Report No PAC23-2025 by the Chief Finance Officer providing an update on the 2024-25 Quarter 4 performance against the National Health and Wellbeing Indicators and 'Measuring Performance Under Integration' indicators. Data was also provided in relation to Social Care – Demand for Care at Home services.

The Committee agreed:-

- (i) to note the content of the summary report;
- (ii) to note the performance of Dundee Health and Social Care Partnership, at both Dundee and Local Community Planning Partnership (LCPP) levels, against the National Health and Wellbeing Indicators as summarised in Appendix 1 of the report (tables 1, 2 and 3);
- (iii) to note the performance of Dundee Health and Social Care Partnership against the 'Measuring Performance Under Integration' indicators as summarised in Appendix 1 (table 3); and
- (iv) to note the number of people waiting for a social care assessment and care at home package and associated hours of care yet to be provided in Appendix 2 of the report.

Following questions and answers the Committee further agreed:

- (v) to note that, in relation to concerns raised by Councillor McHugh, the Falls Data Group had been looking in more detail at the data for some time and were continuing to do so.

VII DUNDEE HEALTH & SOCIAL CARE PARTNERSHIP CLINICAL, CARE & PROFESSIONAL GOVERNANCE ASSURANCE REPORT

There was submitted Report No PAC31-2025 by the Clinical Director providing assurance to Committee on the business of Dundee Health and Social Care Partnership Clinical, Care and Professional Governance Group.

This aligned to the following NHS Scotland quality ambitions:

- Safe
- Effective
- Person-centred

The report provided evidence of the following Best Value Characteristics:

- Equality
- Vision and Leadership
- Effective Partnerships
- Governance and Accountability
- Use of Resources
- Performance Management
- Sustainability

The Committee agreed:-

- (i) to provide their view on the level of assurance the report provided and therefore the level of assurance regards clinical and care governance within the Health and Social Care Partnership. The timescale for the data within the report was to 31st July 2025; and
- (ii) to note that the Lead Officer for Dundee HSCP, Dr David Shaw suggested that the level of assurance provided was:

Reasonable; due to the following factors:

- there was evidence of a sound system of governance throughout Dundee HSCP;

- the identification of risk and subsequent management of risk was articulated well throughout services;
- there was ongoing scope for improvement across a range of services, in relation to the governance processes, although this was inextricably linked to the ongoing difficulties with recruitment and retention of staff; and
- there was evidence of noncompliance relating to a fully comprehensive governance system across some teams, i.e. contemporary management of adverse events and risks.

Following questions and answers the Committee further agreed:

- (iii) to note that risks around clinical capacity would be included in the PAC Chair's Assurance report to the IJB.

VIII MENTAL HEALTH SERVICES INDICATORS – 2024/25 QUARTER 4

There was submitted Report No PAC29-2025 by the Chief Finance Officer reporting a suite of measurement relating to the activity of mental health services for scrutiny and assurance.

The Committee agreed:-

- (i) to note the content of the report, including current performance against the suite of mental health service indicators (section 6 and appendix 1 of the report); and
- (ii) to note the operational and strategic supporting narrative in the context of the trends in performance and activity (section 7 of the report).

Following questions and answers the Committee further agreed:

- (iii) to note that consideration would be given to numbering the table of indicators and updates in future reports for ease of reference;
- (iv) that further data would be provided to Councillor McHugh on the number of children on the child protection register; and
- (v) to note that an update on the Tayside Psychological Therapies Services position would be brought to a future PAC meeting.

IX DRUG AND ALCOHOL SERVICES INDICATORS – 2024/25 QUARTER 4

There was submitted Report No PAC30-2025 by the Chief Finance Officer providing an update on the performance of Drug and Alcohol Services.

The Committee agreed:-

- (i) to note the data presented in the report, including the improvements in key indicators relating to access to drug treatment services during 2024/2025 (section 6 and appendix 1 of the report); and
- (ii) to note the range of ongoing improvement activity (section 7 of the report).

Following questions and answers the Committee further agreed:

- (iii) that consideration would be given to providing further information on the Dundee Recovery Network to a future IJB meeting; and
- (iv) that further information would be provided to the Chair on the link between non fatal overdoses and completed suicides, if available.

X UNSCHEDULED CARE

There was submitted Report No PAC22-2025 by the Chief Finance Officer providing an update on Unscheduled Care Services and Discharge Management performance in Dundee.

The Committee agreed:-

- (i) to note the current position in relation to complex and standard delays as outlined in sections 5-8 of the report; and
- (ii) to note the improvement actions planned to respond to areas of pressure as outlined in section 9.

Following questions and answers the Committee further agreed:

- (iii) to note that the sustainability of Delayed Discharge performance would be included in the PAC Chair's Assurance report to the IJB.

XI CARE INSPECTORATE GRADINGS – REGISTERED CARE HOMES FOR ADULTS/OLDER PEOPLE AND OTHER ADULT SERVICES

There was submitted Report No PAC25-2025 by the Chief Finance Officer summarising the gradings awarded by the Care Inspectorate to Dundee registered care homes for adults/older people and other adult services in Dundee for the period 1st April 2024 to 31st March 2025.

The Committee agreed:-

- (i) to note the scale and scope of Care Inspectorate led inspections carried out in 2024-25 during the reporting year (section 4.1 of the report);
- (ii) to note the contents of the report and the gradings awarded as detailed in the performance report (Appendix 1) and highlighted in section 4.2 of the report; and
- (iii) to note the range of continuous improvement activities progressed during 2024-25 as described in section 4.3 and Appendix 1 of the report.

Following questions and answers the Committee further agreed:

- (iv) that the information on Substance Misuse/Homelessness that was missing from page 221 would be circulated to PAC members.

XII DHSCP STRATEGIC RISK REGISTER UPDATE

There was submitted Report No PAC24-2025 by the Chief Finance Officer providing an update in relation to the Strategic Risk Register and on strategic risk management activities in Dundee Health and Social Care Partnership.

The Committee agreed:-

- (i) to note the content of the Strategic Risk Register Update report, including the extract from the strategic risk register contained within Appendix 1 of the report;
- (ii) to note the ongoing work, led by the Partnership's Senior Management Team, to revise the strategic risk register; and
- (iii) to instruct the Chief Officer to submit a report detailing proposed revised arrangements for recording, managing and reporting strategic risk across the IJB and the Health and Social Care Partnership to the IJB no later than 31st December 2025.

XIII BEST VALUE ARRANGEMENTS AND ASSESSMENT 2025/26

There was submitted Report No PAC32-2025 by the Chief Finance Officer providing assurance that the Integration Joint Board and partners had arrangements in place to demonstrate that Best Value was being achieved.

The Committee agreed:-

- (i) to note the content of the report and the full Best Value assessment as set out in Appendix 1 to the report; and
- (ii) to note that the outcome of the assessment provided assurance that Best Value was being achieved through the Integration Joint Board's governance arrangements and activities.

XIV GOVERNANCE ACTION PLAN PROGRESS REPORT

There was submitted Report No PAC26-2025 by the Chief Finance Officer providing an update on the progress of the actions set out in the Governance Action Plan.

The Committee agreed to note the content of the report and the progress made against the actions within the Governance Action Plan (contained within appendix 1 of the report).

Following questions and answers the Committee further agreed:

- (i) that some work would be undertaken with Internal Audit to consider if there could be streamlining of any of the actions.

XV DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT

There was submitted Report No PAC34-2025 by the Chief Finance Officer providing an update on progress of the 2024/2025 internal audit plan. The audit plan for 2025/2026 was included on the agenda as a separate item. The report also included internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to Dundee Integration Joint Board.

The Committee agreed:

- (i) to note the ongoing work undertaken on the 2024/2025 plan; and
- (ii) to note that the Annual Internal Audit Plan for 2025/2026 was included at item 16 of the agenda.

Following questions and answers the Committee further agreed:

- (iii) to note that the updated Internal Audit Charter would be presented to the next Committee.

XVI INTERNAL AUDIT PLAN 2025/26

There was submitted Report No PAC35-2025 by the Chief Finance Officer seeking approval of the 2025/2026 Annual Internal Audit Plan for Dundee City Integration Joint Board (IJB) and to agree the appointment of the Chief Internal Auditor for the financial year.

The Committee agreed:-

- (i) the continuation of Fife, Tayside and Forth Valley Audit Internal Audit (FTF) as the IJB's lead internal auditors and the continuing Chief Internal Auditor arrangement for 2025/2026. This would be the tenth year of FTF providing the lead role, with the

annual plan delivered jointly by the NHS Tayside and the Dundee City Council internal audit teams;

- (ii) to approve the 2025/2026 Annual Internal Audit Plan as set out in Appendix 1 of the report.

Following questions and answers the Committee further agreed:

- (iii) to note that the Chair would be invited to join a planning meeting between the Chief Finance Officer and Internal Audit colleagues.

XVII ATTENDANCE LIST

There was submitted Agenda Note PAC37-2025 providing attendance returns for meetings of the Performance and Audit Committee held over 2025.

The Committee agreed to note the position as outlined.

XVIII DATE OF NEXT MEETING

The next meeting of the Committee would be held on Wednesday 19th November, 2025 at 10.00am.

Bob BENSON, Chairperson.

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REPORT TO: PERFORMANCE AND AUDIT COMMITTEE – 26 NOVEMBER 2025

REPORT ON: AUDIT SCOTLAND ANNUAL REPORT AND INTEGRATION JOINT BOARD ANNUAL ACCOUNTS 2024/25

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC47-2025

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 2025 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 Performance and Audit Committee:

- 2.1 Notes the contents of the attached Audit Scotland cover letter (attached as Appendix 1) and the draft external auditor's 2024/25 Annual Audit Report (attached as Appendix 2) including the completed action plan outlined on page 20 of the report, and in particular that Audit Scotland have issued an unmodified audit opinion on the IJB's 2024/25 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 2026;
- 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 Annual Accounts to be published on the Dundee Health & Social Care Partnership website by no later than 30th November 2025.

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 Draft Annual Accounts 2024/25 were presented to the IJB at its meeting of the 18 June 2025 and submitted to Audit Scotland by the Chief Finance Officer on the 18 June 2025 (Article VII of the minute of the meeting refers). The IJB is required to prepare financial statements for the financial year ending 31 March 2025 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. Audit Scotland have acknowledged that the failure to meet this current year's deadline was due to the availability of resources to complete the 2024/25 audit and that the IJB had submitted its accounts to them in time as per the agreed timetable.
- 4.1.3 Audit Scotland's Annual Audit Plan for 2024/25 in relation to Dundee Integration Joint Board was presented to the Integration Joint Board meeting of the 16th April 2025. This described how the auditor would deliver their audit to the IJB, outlined their responsibilities and their intended approach.
- 4.1.4 It should be noted that the Annual Accounts 2024/25 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 2025. It describes the scope of audit work undertaken during 2024/25 as follows:

Audit of 2024/25 Annual Accounts
Financial Management and Sustainability
Vision, Leadership and Governance
Use of Resource to Improve Outcomes

- 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 key messages in relation to their audit work over the year

Under 2024/25 annual accounts

- Audit opinions of the annual accounts of the IJB are unmodified

Under Financial Sustainability and Management:

- The financial recovery plan has delivered savings, and additional funding was received from partners in 2024/25, but the deficit on provision of services for the year was £6.078 million.
- Dundee City IJB's earmarked reserves have reduced to £10.713 million and non-earmarked reserves to £1.022 million at 31 March 2025. This limits the financial flexibility available for contingencies through the non-earmarked balance.
- The 2025/26 budget has been balanced through planned savings and use of reserves to address the £17.548 million funding gap. The projected budget gap for 2026/27 to 2029/30 totals £52.5 million.
- Dundee City IJB's financial management and reporting arrangements are effective, but the IJB recognises that addressing the significant financial pressures will require further funding, strengthened collaborative working, strategic planning, robust financial management, a reserves policy and effective workforce planning.

Under Vision, Leadership, Governance and Use of Resources

- Dundee City IJB's Strategic Commissioning Framework 2023-2033 continues to provide a clear strategic vision
- Governance arrangements remain appropriate and support effective scrutiny challenge and decision making.
- Recruitment of a permanent Chief Officer provides increased stability in leadership

Under Use of Resources to improve outcomes

- Appropriate arrangements remain in place for securing Best Value.
- Dundee City IJB continues to report a mixed picture against the national Health and Well Being indicators. Four of the indicators have improved from 2023/24, with Care at home and Days spent in Hospital when ready to be discharged showing marked improvements against previous years and the Scottish average. This reflects the work that has been put into improving Discharge without Delay. However three indicators show a worsening performance level.

4.4 Action Plan

- 4.4.1 Audit Scotland has noted 1 recommendation 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.
- 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 in order to support the 2025/26 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

Risk 1 Description	There is a risk that failure to progress the Audit Scotland recommendations may weaken the IJB's governance arrangements and result in a negative future years audit opinion
Risk Category	Financial / Governance
Inherent Risk Level	Likelihood 2 x Impact 4 = Risk Scoring 8 (which is High Risk Level)
Mitigating Actions (including timescales and resources)	The development and implementation of the action plan as set out in Appendix 1 to the Audit Scotland Report by the timescales as stated will reduce the risk
Residual Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Planned Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Approval recommendation	Given the nature of the risks, these are deemed to be acceptable

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: 19 November 2025

Performance and Audit Committee

Dundee City Integration Joint board

26 November 2025

Audit of 2024/25 Dundee City Integration Joint Board annual accounts

Independent Auditor's Report

1. My audit work on the 2024/25 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 26 November 2025. 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 is Performance and Audit Committee. I present for the committee's consideration my draft Annual Audit Report on the 2024/25 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. There are no uncorrected misstatements to report.

Other ISA (UK) matters

6. In presenting this letter and the Annual Audit Report to the Performance and Audit Committee, 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.

7. 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

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

9. 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 2025 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 2024/25 (the 2024/25 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 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

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 3 April 2024. My period of appointment is four years, covering 2023/24 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 Dundee City Integration Joint Board'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.

Rachel Browne CPFA
Audit Director
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

Appendix B: Letter of Representations (ISA (UK) 580)

To be reproduced on Dundee City IJB headed paper, signed by the Section 95 Officer and provided to the appointed auditor with signed 2024/25 Annual Accounts

Rachel Browne, Audit Director
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

Dear Rachel

Dundee City Integration Joint Board

Annual accounts 2024/25

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 2025 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 2025.

General

3. I have fulfilled my responsibilities for the preparation of the 2024/25 annual accounts as set out in your 2024/25 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 2024/25 (2024/25 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 2025 and the transactions for 2024/25.

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 2024/25 Code, where applicable. Where the 2024/25 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 2024/25 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 2025 of which I am aware have been reported in the financial statements.

Liabilities

11. All liabilities at 31 March 2025 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 11 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 2024/25 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 2024/25 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 2024/25 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 2024/25 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 2025 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 2025 for which IAS 10, as adopted by the 2024/25 Code, requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

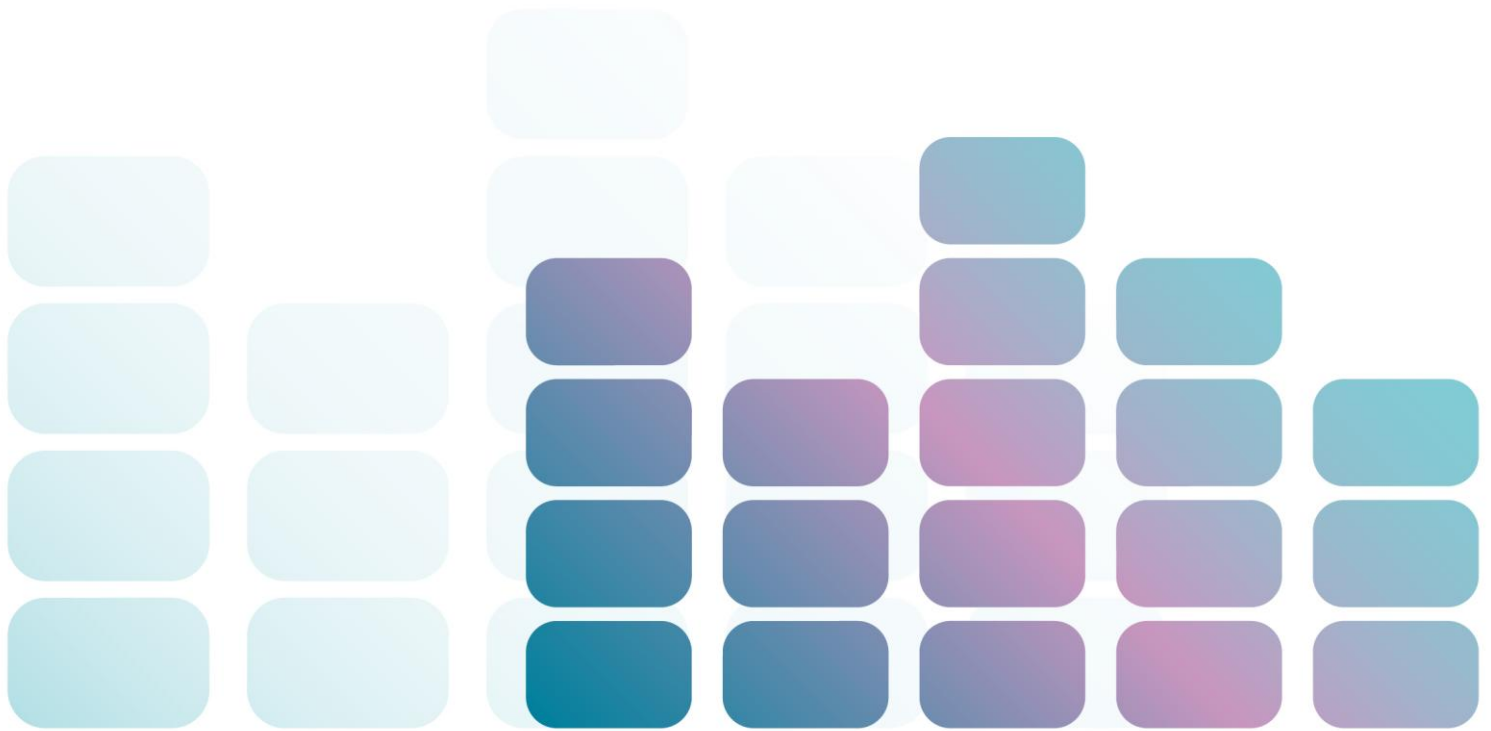
Christine Jones

Chief Finance Officer

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Dundee City Integration Joint Board

2024/25 Annual Audit Report



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

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Accessibility

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

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Key messages

Audit of the annual accounts

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

Wider scope and Best Value audit

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

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

Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of Dundee City Integration Joint Board annual accounts and the wider scope areas specified in the [Code of Audit Practice \(2021\)](#).
2. The Annual Audit Report is addressed to Dundee City Integration Joint Board, hereafter referred to as 'Dundee City IJB' and the Controller of Audit, and will be published on [Audit Scotland's website](#) in due course.

Appointed auditor and independence

3. Rachel Browne, of Audit Scotland, has been appointed as external auditor of Dundee City IJB for the period from 2023/24 until 2026/27. As reported in the Annual Audit Plan, Rachel Browne as engagement lead and the audit team are independent of Dundee City IJB in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from Dundee City IJB, including no provision of non-audit services.

Acknowledgements

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

Audit scope and responsibilities

Scope of the audit

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

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

Responsibilities and reporting

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

Auditor's responsibilities

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

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

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

Dundee City IJB's responsibilities

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

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

National performance audit reporting

11. The Auditor General for Scotland and the Accounts Commission regularly publish performance audit reports. These cover a range of matters, many of which may be of interest to Dundee City IJB. Details of national and performance audit reports published over the last year can be seen in [Appendix 2](#).

Audit of the annual accounts

Main judgements

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

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

Audit opinions on the annual accounts

12. Dundee City IJB's annual accounts were approved by the Performance and Audit Committee on 26 November 2025 and certified by the appointed auditor on the same date. The Independent Auditor's Report is included in Dundee City IJB's annual accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



Audit timetable

13. The unaudited annual accounts and all working papers were received on 30 June 2025 in accordance with the agreed audit timetable.

Audit Fee

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

Materiality

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

16. Broadly, the concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual accounts. Auditors set a monetary threshold when determining materiality, although some issues

may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor’s professional judgement.

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

Exhibit 1

2024/25 Materiality levels for Dundee City IJB

Materiality	Amount
Materiality – set at 2% of Net Expenditure	£7.2 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.	£5.5 million
Reporting threshold – set at 5% of materiality.	£0.363 million

Source: Audit Scotland

Significant findings and key audit matters

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

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

20. In determining key audit matters, auditors consider:

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

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

Qualitative aspects of accounting practices

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

Accounting policies

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

Accounting estimates

24. Accounting estimates are used in Dundee City IJB's financial statements. Audit work considered the process that management of Dundee City IJB has in place around making accounting estimates, including the assumptions and data used in making the estimates. Audit work concluded:

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

Disclosures in the financial statements

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

Audit adjustments

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

Significant risks of material misstatement identified in the Annual Audit Plan

27. Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 2](#).

Exhibit 2

Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response	Outcome of audit work
Fraud caused by management override of controls Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.	The audit team will: • Agree balances and income to Dundee City Council and NHS Tayside financial reports/ledger/correspondence. • Obtain auditor assurances from the external auditors of Dundee City Council and NHS Tayside which ensure completeness, accuracy and allocation of income and expenditure. • Review financial monitoring reports throughout the year. • Review the year end consolidation of expenditure reports from Dundee City Council and NHS Tayside examining any significant consolidation 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. 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

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

Wider scope and Best Value audit

Audit approach to wider scope and Best Value

Wider scope

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

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

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

Best Value

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

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

Significant wider scope and Best Value risks

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

34. [Exhibit 3](#).

Exhibit 3

Significant wider scope and Best Value risks

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

Significant risk	Planned audit response	Outcome of audit work
uncommitted general fund reserves in 2024/25. This will leave the IJB with no contingency to address unexpected events or emergencies. This will impact on the setting of the 2025/26 budget and the level of services that the IJB can provide going forward. The IJB will need to work closely with partners and service users to accelerate service redesign to provide the levels of savings required.	- Review progress on the financial recovery plan enacted in 2024/25. - Review budget papers for 2025/26 including progress on developing a transformation programme of service redesign and collaborative change. - Discuss with management the progress made in obtaining additional funding from partners.	- Progress on the 2024/25 financial recovery plan concentrated on understanding the pressures driving the spend in 2024/25. This reduced the projected overspend from £9 million to £7.216 million. - The 2025/26 budget required management efficiencies, non-recurring initiatives and recurring savings totalling £17.548 million to be delivered to address the funding gap. The latest projections indicate around 70% of the required savings will be achieved. - Additional funding of £2.959 million was received from NHS Tayside to support the 2025/26 position; this was on a non-recurring basis. Conclusion: Dundee City IJB has made progress in improving its financial position, but the financial sustainability risk remains. Service redesign through the Transformation Programme needs to accelerate.

Conclusions on wider scope audit

Financial Sustainability and Management

Conclusion

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

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

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

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

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

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

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

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

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

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

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

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

41. The actions proposed to reduce the overspend include:

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

Recommendation 1

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

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

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

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

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

Dundee City IJB has appropriate financial control arrangements in place

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

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

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

46. In the public sector there are specific fraud risks, including those relating to tax receipts, welfare benefits, grants and other claims made by individuals and organisations. Public sector bodies are responsible for implementing effective systems of internal control, including internal audit, which safeguard public assets and prevent fraud, error and irregularities, bribery and corruption.

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

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

Vision, Leadership and Governance

Conclusion

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

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

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

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

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

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

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

Recruitment of a permanent Chief Officer provides increased stability in leadership

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

Use of Resources to Improve Outcomes

Conclusion

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

Appropriate arrangements remain in place for securing Best Value.

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

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

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

56. In 2024/25, performance against national indicators varies with four of the indicators improving year on year with three of them outperforming the Scottish data. For indicator 14 'Readmission to acute hospital within 28 days of discharge rate' the local position has improved but it remains above the Scottish average.

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

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

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

Conclusions on Best Value

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

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

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

Appendix 1

Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
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.	Accepted As part of the 2026/27 budget process the IJB will engage with stakeholders and service users through a public consultation process regarding the transformation of health and social care services. Opportunities for further collaboration with partner bodies and the other Tayside IJBs continue to be explored to transform services. Responsible officer: Chief Finance Officer Agreed date: March 2026.

Follow-up of prior year recommendations

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

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

Appendix 2

Supporting national and performance audit reports

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

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Dundee City Integration Joint Board

2024/25 Annual Audit Report



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www.audit.scot

Dundee City Integration Joint Board

Annual Accounts

**Audited
2024-25**

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Dundee City Integration Joint Board

Audited Annual Accounts 2024-25

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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 2025. 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.

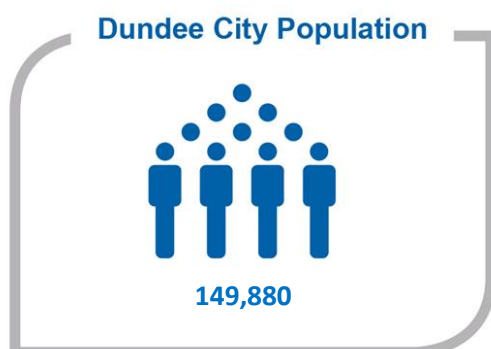
Role and Remit of Dundee City Integration Joint Board

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 148,000. 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 \(dundeehscp.com\)](#)

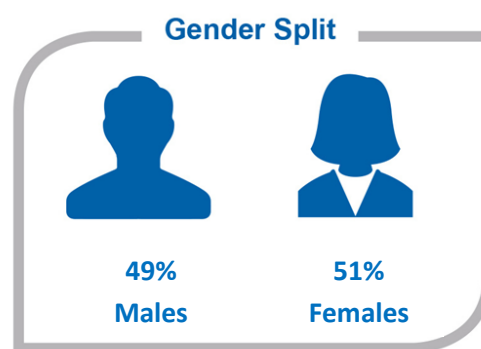
Population, health and deprivation impact directly on demand for health and social care services and can often result in higher support levels being required. Dundee has high levels of inequalities within the city with significant variances across locality areas, driven by high levels of deprivation 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.

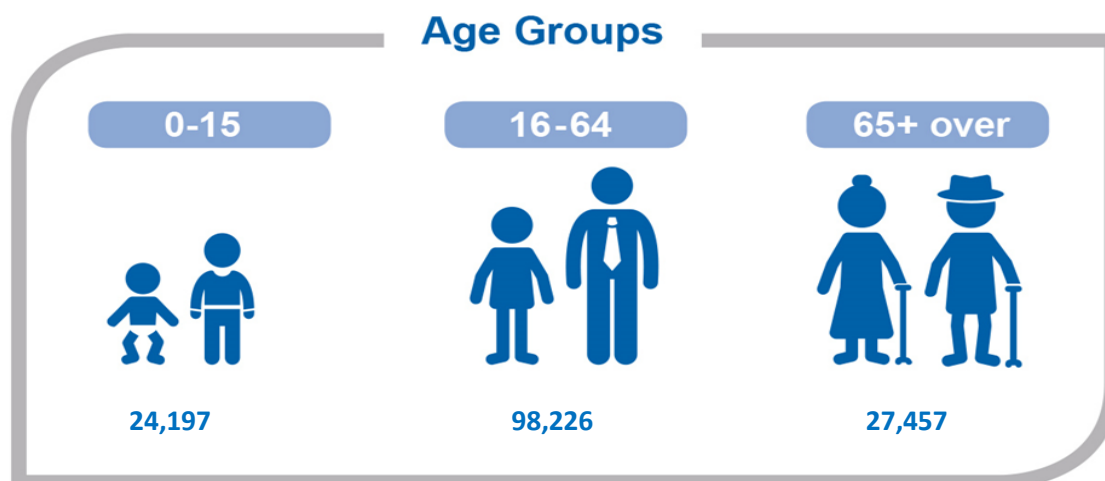
POPULATION PROFILE AND PROJECTIONS



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



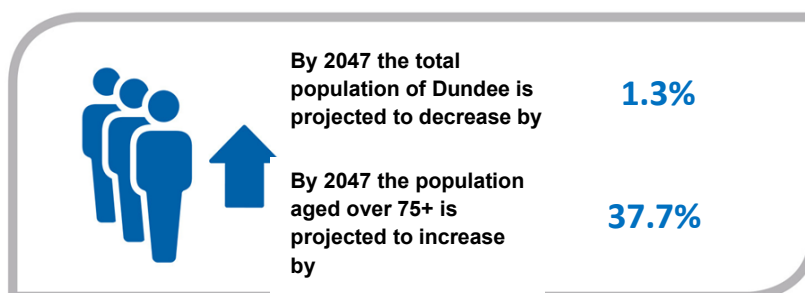
(Source: [National Records of Scotland](#), 2025)



(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 **37.7%** in those over 75 anticipated over the next 22 years.



Life Expectancy

Dundee **males have the third 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 years
(compared to 81 for a Scottish female, a difference of 2 years)

Male Life Expectancy at Birth – 75 years old
(compared to 77 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 Use



Dundee has the **4th** highest prevalence of drug use in Scotland. There are an estimated **2,300** persons using drugs (ages 15-64) in Dundee.

1,600 (70%) male and

700 (30%) are female

(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



17,249 people in Dundee identified themselves as having a disability or long-term condition that limited their day to day activities a lot

11.5% 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 2024/25:

Voting Members:

Role	Member
Nominated by Tayside Health Board (Chair/Vice Chair)	Beth Hamilton (from 14/12/2023 until 30/04/2024) Bob Benson (from 01/05/2024 – Chair until 23/10/2024; Vice Chair from 23/10/2024)
Nominated by Tayside Health Board	Beth Hamilton (from 01/05/2024 to 29/08/2024) Colleen Carlton (from 29/08/2024)
Nominated by Tayside Health Board	David Cheape
Councillor Nominated by Dundee City Council (Vice Chair/Chair)	Councillor Ken Lynn (Vice Chair until 23/10/2024; Chair from 23/10/2024)
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)

Non-voting members:

Role	Member
Chief Social Work Officer	Glyn Lloyd (Dundee City Council)
Chief Officer	Vicky Irons (until 16/10/2024) Dave Berry (Acting from 17/01/2024; permanent from 30/05/2025)
Proper Officer Appointed under section 95 (Chief Finance Officer)	Dave Berry 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	Susannah Flower (vacant from April 2025) Jayne Smith (from October 2025)
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)
Director of Public Health	Dr Emma Fletcher (vacant from April 2025)
Clinical Director	Dr David Shaw
Third Sector Representative	Christina Cooper
Service user residing in the area of the local authority	Liz Goss (until 23 October 2024) Vacant (from 23 October 2024)
Persons providing unpaid care in the area of the local authority	Martyn Sloan

The Chair of Dundee City Integration Joint Board rotates on a two-yearly basis and entered another rotation during 2024/25. The year began with Beth Hamilton acting as chair until 1 May 2024 when Beth Hamilton left the board and was replaced by Bob Benson who became Chair from that date. Ken Lynn was Vice Chair from the beginning of the year until 23 October 24, when we have entered another rotation with the Chair position transferring to Councillor Ken Lynn and Bob Benson becoming Vice Chair from that date.

The Chief Officer provides the strategic leadership and direction to Dundee City Integration Joint Board. The Chief Officer is supported by the Head of Finance (as Chief Finance Officer) and Strategic Services. 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.

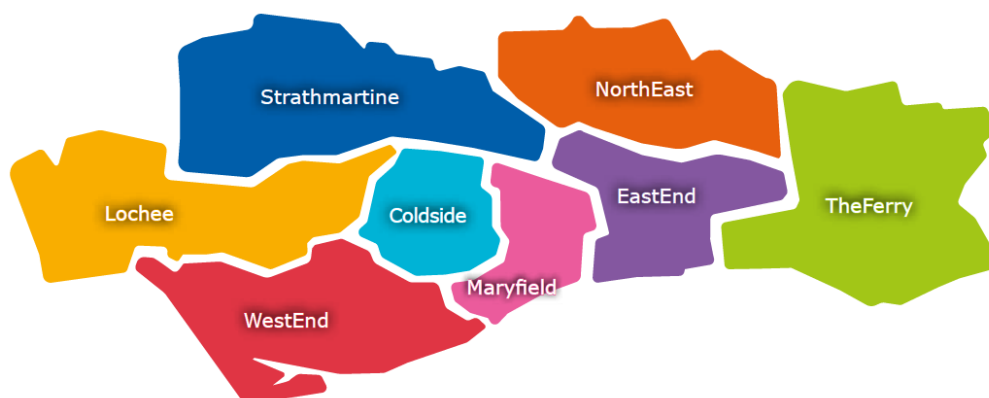
Through the whole of 2024/25, interim and contingency arrangements to support and supplement the senior leadership team were put in place to cover a period of absence. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024, and continued throughout the year. The Acting Chief Officer was appointed to the post of Chief Officer from 30th May 2025.

Operational Delivery Model

During 2024/25, 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 2024/25, 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 2024/25 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 2024-25 Annual Performance Report ([DHSCP Annual Performance Report 2024/25](#))

The work of the Performance and Audit Committee over the 2024/25 financial year also informs the Annual Governance Statement set out within these annual accounts.

Table 2

National Indicator	Dundee 19/20 (Baseline Year)	Dundee 2022/23	Dundee 2023/24	Dundee 2024/25*	Scotland 2024/25*
Emergency admissions rate to hospital per 100,000 people aged 18+	12,456	12,999	14,550	15,154	11,446
Emergency bed days rate per 100,000 people aged 18+	113,813	115,106	113,606	103,847	109,823
Readmissions to acute hospital within 28 days of discharge rate per 1,000 population	128	139	149	139	103
Falls rate per 1,000 population aged 65+	31.1	32.7	33.6	34.0	22.4
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (Delayed Discharge bed days)	443	770	411	245	952

*calendar year data

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

Operations for the Year

Some key achievements and developments during 2024/25 are highlighted in the following section.

Discharge without Delay & Care at Home

The primary focus for 2024/25 continues to be ensuring that individuals receive appropriate care, in a timely manner, in the most suitable setting, with the goal of preventing unnecessary hospital admissions and promoting swift discharge when readiness permits. A delayed discharge refers to a hospital inpatient who is clinically ready for discharge from inpatient hospital care and who continues to occupy a hospital bed beyond the ready for discharge date. A common theme amongst all services in 2024/25 was to reduce the number of delayed discharges in Dundee in order to improve health and wellbeing outcomes for the population. The focus on effective discharge management is reflected through the National Health and Wellbeing Outcomes and associated indicators. There are two indicators that relate directly to effective discharge management:

- National Indicator 19: Number of days people spend in hospital when they are ready to be discharged; and,
- National Indicator 22: Percentage of people who are discharged from hospital within 72 hours of being ready.

Within Dundee, key staff work collaboratively with the Tayside Urgent and Unscheduled Care Board in order to deliver on the strategic plan as set out by the National Urgent and Unscheduled Care Collaborative. The focus of this work is to deliver care closer to home for citizens of Dundee and to minimise hospital inpatient stays wherever appropriate. Throughout 2024/25, the program of work was split across 4 key workstreams:

1. Optimising Access: Aimed at creating clear and seamless communication and referral pathways between community urgent services in order to create alternatives to hospital admission where appropriate.
2. Performance 95 - Improving the flow through the Emergency Department in order to ensure the 4-hour national target is achieved.
3. Community Urgent Care - Linked closely to the Optimising Access workstream, this focuses on improving and expanding the role of Urgent Care services in the community setting. In Dundee this specifically relates to improvement work ongoing within the Dundee Enhanced Care at Home Team (DECAHT).
4. Optimising Flow - A continuation of the Discharge Without Delay work undertaken last year, focussing on supporting every ward area in Tayside to achieve upper quartile length of stay in relation to the national benchmarking data.

As a result of the ongoing improvement work within DHSCP Care at Home services, the bed days lost to non-complex delay has gradually reduced. As at 3rd March 2025, no people waited in hospital and 138 people waited in the community for a social care assessment. 0 people have waited in hospital each week since 17th October 2022. By implementing improvement measures aligned to the Discharge Without Delay workstream within the local Urgent & Unscheduled Care Board programme of work, Dundee has successfully and consistently achieved excellent performance in relation to the locally set targets and is consistently performing in the top 3 HSCPs across Scotland.

This involves use of key performance metrics with regular data reports on progress including setting upper quartile length of stay targets of 28 days within our community hospital wards in Royal Victoria Hospital (RVH) and ensuring the Integrated Discharge Team is fully embedded in all key ward areas across the acute and community settings. This provides a means of effectively managing capacity flow by ensuring patients move onto the most appropriate pathways without delay. Implementation of a Discharge to Assess approach with appropriate social care resource commissioned to support this is also a key factor.

In order to support those living independently in their own home the Dundee & Angus Joint Equipment Store again had a strong year in meeting its KPI's. 44,066 clients are recorded on the system with 2,532 clients being new to the service during the reporting period. 87% of clients received their equipment within 1.7 days from the order being placed and 92% of collections were collected within 0.8 days. The service currently has 174,670 individual pieces of equipment out on loan equating to over £6million in value. 17,360 individual pieces of equipment were recycled and returned to shelf giving a reissue rate of 68% and saving nearly £3million in value if purchased new. Customer satisfaction rates are high with the service being rated as good by 14,022 clients, ok by 14 clients and poor by only 5.

Older People

Local Authority Care Homes have continued to admit and support service users who have multiple and complex needs. As a result, an additional senior social care worker has been introduced to each home to allow better support for staff, service users and families. For the workforce, wellbeing ambassadors have now been introduced at each care home to help support and signpost staff to maintain their health and wellbeing. For service users, additional quality assurance processes such as "Resident of the Day" were introduced to ensure their care is reviewed holistically each month. The Care Home Team has had higher than normal staff turnover with approximately 6 new staff across all disciplines over the past 12 months. Lots of work has been done to make access to registered nurses easier and more straight forward for Care Homes including nurses now having specific times they will spend in their link homes as opposed to ad hoc.

Within the Older People Community Mental Health Teams, a Cognitive Behavioural Therapist (CBT) post has been introduced as part of the strategy to reduce reliance on the nursing and medical team within the service and to offer further psychological support to people over 65. The new post commenced in August 2024 and there has been 6 clinics every week held between Kingsway Care Centre (KCC) and home visits. A total of 162 appointments have been offered since the post commenced and the therapist has seen 29 new patients from the psychology waiting list, 10 of which have already been seen and discharged.

In addition to this, regular weekly Nurse Led Memory Clinics were held at Kingsway Care Centre. This resulted in waiting times being reduced from months to weeks allowing the nurses an opportunity to provide information and reassurance to patients and their families before being seen by the Psychiatrist for a potential dementia diagnosis. The newly qualified Advanced Nurse Practitioners were also able to assist the Psychiatrist and impart diagnosis if appropriate. This means that patients could be seen in a timely manner and a management plan be put in place to help them live well with the diagnosis.

The teams have also been supporting Foundation Apprenticeships throughout the year meaning 5th/6th year school students who have expressed an interest in mental health have come to shadow the teams twice a week during a school term.

The Post Diagnostic Support (PDS) team have successfully completed the Care Co-ordination programme with Health Improvement Scotland (HIS). The programme consisted of quality improvement methodology, supporting robust development of theory of change, required to ensure that people living in Dundee diagnosed with dementia receive high quality post diagnostic support.

The PDS Team also facilitates Cognitive Stimulation Therapy groups which continue to be well attended and received, along with ongoing exercise groups. Groups are held in Community Centres and the Hub at Royal Victoria Hospital as part of community engagement and vision under Reshaping Non-Acute Care. A monthly drop-in session has also been

created for anyone with a dementia diagnosis to ensure ongoing support is available once discharged from service.

Adult Mental Health

There continues to be significant challenges in Community Mental Health Teams, with rising referral rates and the provision of adequate levels of staffing due to recruitment challenges. The most significant risk related to the limited availability of psychiatric resources resulting in the Psychological Therapies Service (a Tayside wide service hosted by Dundee) being placed on Enhanced Support by Scottish Government from not meeting the target 18-week referral rate. An 'immediately realistic recruitment plan' and a 'further required investment plan' was developed and shared, with the total required extra investment to meet the target approximating £1.5 million. This was not affordable and a small increase in resource (7 additional posts) was agreed. Recruitment took place in January 2025 and will continue to be monitored.

During 2024-25 priority focus was given to continue to develop new models of care to support mental health and wellbeing in a more timely manner. Funding was approved for use to improve processes around ADHD assessment and treatment and Hope Point has continued to provide 24/7 support for people experiencing emotional distress. An average of 75 new people each month accessed Hope Point during 2024-25. People cite feeling welcome, heard and understood and thus able to return for support when required.

A significant milestone was the agreed pathway with Police Scotland becoming operational in October 2024. This allows for improved transitions for people requiring support due to distress, who do not meet the threshold for clinical input. In March 2025, Hope Point and DBI partners were awarded 'Policing Partner of the year' at the Tayside Division, Divisional Commander's Annual Awards & Recognition ceremony for "delivering an outstanding level of performance in support of individuals in distress and experiencing mental health concerns".

Hope Point has been influential in a range of forums across the city. In particular, links with drug and alcohol services have been established and improved, ensuring that people experiencing both mental health challenges and substance use can receive timely, compassionate, and non-judgemental support.

The service has continued to promote the support on offer via local networks and online platforms. Significant work has been undertaken with primary care colleagues, resulting in a continued increase of people being sign-posted for support by their GP practice.

Suicide Prevention

Dundee continues to have high rates of suicide in comparison to other areas in Scotland. Suicide prevention has now been fully integrated as part of the remit for the Children at Risk and Adults at Risk Committees within the multi-agency protecting people structure. The Dundee Suicide Prevention Delivery Plan 2024-2026 sets out four priority aims and a series of supporting project actions. The delivery plan will be reviewed regularly, including to take account of emerging data and evidence. The aims have been informed by the four long term outcomes set out in the Creating Hope Together, local stakeholder engagement process, and is aligned to the format of the other Protecting People delivery plans, incorporating actions relating to strategic leadership, strategic planning and improvement, and delivery of key processes.

The plan can be viewed [here](#).

A dedicated Suicide Prevention Co-ordinator post has been established within the multi-agency Protecting People Strategic Support Team (located within by the Health and Social Care Partnership structure) to lead this area of work, supported by colleagues across the wider team structure. Alongside other duties the Suicide Prevention Co-ordinator has a lead role in supporting the development, delivery and evaluation of local suicide prevention delivery plans, aligned to both the national strategy and relevant local strategic plans and policies.

Following appointment of the Co-ordinator in April 2024, the following actions have been undertaken to progress the development of the delivery plan:

- Collation and analysis of data gathered from the stakeholder engagement event which took place in January 2024, including a further meeting with facilitators to begin populating the plan.
- Further engagement with key stakeholders including NHS Tayside Public Health, substance use services and various community organisations.
- Liaised with regional and national suicide prevention groups to learn from best practice in other areas.
- Involvement in Protecting People committee restructure development sessions to ensure inclusion of suicide prevention in wider plans.
- Utilised SUPRESE suicide prevention self-evaluation tool to ensure actions are aligned to priority areas in line with international evidence and best practice.

The number of facilitators has been increased to deliver and test a recommended training programme developed by NHS Education for Scotland and Public Health Scotland as part of their Mental Health Improvement and Suicide Prevention Knowledge and Skills Framework. In the last year a new training alliance called Every Life Matters was also established in Dundee to build training capacity across a range of Third Sector organisations and wider partners including Dundee City Council and the University of Dundee. This was funded for 18 months by the NHS Tayside Charitable Foundation to co-produce and pilot the initiative and throughout the year 652 participants received the training.

Drug & Alcohol

Throughout 2024/25 the Alcohol & Drug Partnership (ADP) undertook a comprehensive review of progress achieved against their year 1 (2023/24) delivery plan and subsequently developed a revised year 2 (2024/25) delivery plan. This was approved by the Dundee Chief Officers Group in June 2024 and has guided the work of the ADP throughout 2024/25, as well as continuing to progress a number of areas where progress was made during 2023/24 into the next stage of delivery. Year 2 included a focus on evidencing the impact of MAT standard implementation on people who have drug and alcohol related needs, priority areas from the Scottish Government's National Mission (e.g. access to residential rehabilitation, near-fatal overdose response and assertive outreach). The ADP also committed to ensuring that during year two there was an increased focus on responding to alcohol harms, and on shifting the balance towards prevention approaches.

Other areas of priority within the Year 2 Delivery Plan:

- Gendered and whole-family approaches are now recognised as two additional underpinning principles that must be considered across all action commitments.
- A focus on responding to ongoing and historical trauma, with targeted and specific actions around trauma work delivered as part of a broader Protecting People approach.

- Additional actions to prevent drug deaths agreed following the publication of the Tayside drug deaths annual report and the multi-agency event to discuss this report.

Dundee has the second lowest life expectancy in Scotland. Life expectancy varies substantially by deprivation level and the occurrence of morbidity including drug and alcohol use and mental illness. A significant proportion of the difference in life expectancy between Dundee and many other Partnerships can be accounted for by deaths at a young age from drugs, alcohol and suicide.

People in Dundee continue to have fast access to treatment, they have a choice as to the medication prescribed to them, with increasing numbers opting to receive Buprenorphine as their preferred medication and are supported to remain in treatment for as long as required. Independent Advocates (provided through DIAS (Dundee Independent Advocacy Support) and funded by the ADP) support individuals during the period they receive MAT (Medication Assisted Treatment) and beyond. Dundee Drug and Alcohol Recovery Service (DDARS) has established an assertive outreach team to support those at risk of disengagement from services.

Harm reduction support continues to be provided as part of the implementation of MAT, and 2024/25 focused on increasing BBV and STI testing, as well as immunisation. The implementation of MAT standards is psychologically and trauma informed, with progress made to ensure the process follows a gendered approach. Frontline staff receive training to ensure they are skilled and supported to deliver the standards. The Multi-agency Consultation Hub (substance use and mental health) continued to progress and work was carried out to establish this process as core business and ensure close links with other high risk review processes.

The Non-Fatal Overdose (NFOD) multi-agency rapid response team continued to meet on a daily basis and provide support to people who have experienced an overdose. There is now formal joint working with A&E with information provided by A&E to the NFOD Co-ordinator. During 2024/25 there was a slight rise in the complexity of the needs of the people experiencing non-fatal overdoses, requiring the involvement of more services (in addition to the specialist substance use services). The three Tayside ADPs jointly agreed to continue funding the Tayside NFOD co-ordinator until end March 2026.

The ADP contracted additional support (managed by the third sector) to progress the development of non-opioid and alcohol pathways. Following a scoping process, models for both pathways were developed and a series of tests of change were run to establish and implement best practice.

Throughout 2024/25 there was also a significant increase in people from Dundee accessing residential rehabilitation treatment. All of these people are supported through the dedicated pathway prior to entering the residential treatment, during their stay and on their return to the community. More women have accessed residential rehabilitation than ever before, and most of those embarking on residential support completed the full treatment. Third sector partners continue to manage the residential rehabilitation pathway, preparing individuals prior to accessing the residential establishment, supporting them and their family during their time at the establishment and providing support back to the community.

Community Treatment & Care Service

HSCP Community Treatment & Care Service (CTAC) is a relatively new model of health care delivery that has been developed in line with Primary Care Improvement Plans as part of a national strategy set out by the General Medical Services (GMS) contract 2018. The CTAC service provides a wide range of treatment room care to those registered with a GP practice

in Dundee. Nurse and health care support workers autonomously deliver clinics across 17 clinic locations Dundee city wide. Services include wound care, ear irrigation, phlebotomy, chronic disease monitoring, injection administration, suture removal and leg ulcer management. An existing anticoagulation service is also established within the service.

Throughout 2024/25 service success is aligned to service activity data highlighting the enormity of the service provision:

- Over 61 staff aligned to service however recruitment and retention figures remain high.
- Over 10,000 calls received each month handled by a dedicated administration team.
- Over 6,500 phlebotomy / chronic disease monitoring reviews conducted each month.
- Over 1,500 wound care appointments per month.
- Over 300 injections administered per month.
- Over 400 leg ulcer review appointments scheduled per month.
- Over 300 ear irrigation appointments scheduled per month.
- Over 600 warfarin reviews.

Transforming Services

Transforming services is key to the Dundee City Integration Joint Board continuing to improve outcomes for service users, whilst managing this in a financially sustainable way. Service redesign opportunities connect to the overarching strategic priorities. Mobile working practices remained popular with applications still being used for non-contact consultations and services such as over the phone or virtual GP appointments.

A summary of the key achievements over 2024/25 is as follows:

- In November 2024 we launched new pages on the NHS Tayside website providing information about mental health and wellbeing support available at GP practices. The website also holds information for people who may be seeking support urgently while in distress. It has an A-Z Directory of services available in Dundee to support mental health and wellbeing. A poster and leaflet campaign is underway to raise awareness of the new web pages and information sessions have taken place in person and across teams for local groups and services to attend.
- Kingsway Care Centre introduced Wellbeing Champions in 2023 and there are now 3 champions. This year they have identified and utilised spaces for wellbeing on the wards, promoted self-care and supported staff on an individual basis. They have event to celebrate staff as well as looking at improving outdoor spaces that can be used by staff.
- DHSCP Primary Care colleagues are working with the Health Improvement Scotland Collaborative to learn and use quality improvement tools to map and improve patient pathways. The initial project focused on First Contact Physiotherapy and working with 2 practices to improve the patient pathway to give optimal patient and staff outcomes including shorter waiting times and reduced non-attendance.
- The Multi-Agency Consultation Hub (MACH) has been set up to facilitate collaborative decision-making and supporting individuals affected by substance use and mental health.

- The Family Medical Group practice in Douglas is trialling Group Consultations where several patients with similar health needs come together. The practice is also developing lifestyle advice for patients with complex needs.
- An enhanced model of community based palliative care was developed, tested and successfully implemented in Dundee. The model was designed to support palliative and end of life care at home, or in a hospice setting, if people wished to avoid hospital admission. A rapid response, multidisciplinary service was offered to people living in Dundee which provided urgent help with symptom control, holistic support and coordination of care with other community services. This team of specialists included a palliative care doctor, Macmillan nurses, health care support workers, physiotherapists and occupational therapists. An evaluation of the project showed that the majority of people supported by this service died either at home or in Roxburghe House, and only a very small number of people died in hospital.
- Dundee's Recovery Network was established, the Lived Experience Framework developed, and a robust system for gathering evidence from those receiving Medication Assisted Treatment (MAT) established.

Feedback from service users across the Partnership

"The staff at Hope Point saved my life. Amazing people! Amazing Service"

"I thank them sincerely for the care, compassion and support given today."

"Each time I have visited I have witnesses such tender, kind considerate specialised care. I genuinely feel that every time my dad sneezes someone will wipe his nose for him! The nurses preserved as best they could to trim his moustache. His nails are always clean and trimmed and whichever clothes he has on they are always clean and coordinated"
(Kingsway Care Centre)

"I would just like to thank the meals service department on my lovely delicious meals. Also the council and my support worker for arranging this for me. I really appreciate the nutritional meals which I can no longer make for myself. Thank you again, it's going to make such a difference to my overall health."

"I just phoned DHSCP and a human voice greeted me. She was really helpful and there was no stress in getting information on what I needed. I really appreciate not getting an automated service. Well done Dundee, excellent service."

"I had nothing. I had no family here. I has no money. I had no friends because of my husband. My language was not good. I had no nappies for my child. I don't know what I would have done. But I have hope now."

Analysis of Financial Statements 2024/25

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 2024/25 Accounts have been prepared in accordance with this 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 2024/25 Annual Accounts comprise: -

- a) Comprehensive Income and Expenditure Statement – This statement shows that Dundee City Integration Joint Board made an overall deficit of £6,078k in 2024/25 (deficit of £6,155k in 2023/24) on the total income of £357,361k (£336,831k in 2023/24).
- b) Movement in Reserves – Dundee City Integration Joint Board has year-end reserves of £11,735k (£17,813k in 2023/24). These are held in line with the Dundee City Integration Joint Board's reserves policy. 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 2024/25 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 2025

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	136,156	110,180
Additional Pay award	6,180	567
Hospital & Community Health Services	12,585	
Partnership Funding	0	
Family Health Services Drugs Prescribing	448	
General Medical Services	33,559	
Family Health Services – Cash and Non-Cash Limited	25,384	
Net Effect of Hosted Services	8,922	
Large Hospital Set Aside	21,850	
Social Work & Social Care Funding		611
Other / Various		920
Revised Partners Funding Contribution	245,083	112,278

The IJB reported a year end underlying operational overspend of £7,216k for 2024/25, arising from an underlying overspend of £5,825k in social care budgets, an underlying underspend of (£2,609k) in health budgets and a planned shortfall within the integrated budget setting process for 2024/25 of £4,000k. This unplanned additional overspend of £3,217k has been covered by the use of Uncommitted Reserve within the Balance Sheet.

Within Dundee City Council delegated services, the teams continue to see a high level of vacancies as a result of recruitment and retention challenges, which has resulted in use of agency, overtime and sessional staff where necessary with a total of £3,150k spent over 2024/25. Increasing demand for community services, has resulted in increased hours for services such as Care at Home which has seen an overspend of £6,056k. However, it should be recognised that the increased Care at Home activity has had a beneficial impact for in-patient 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.

Similarly, the underspend within the NHS delegated service also relates to recruitment and retention issues, with ongoing reliance on supplementary staffing with spend totalling £4,039k on bank, over-time and agency during 2024/25. This issue which has been seen nationally throughout different health boards is being considered by Scottish Government in terms of a response.

The in-year utilisation of Reserves balances within the impact of the overall financial position for integrated services in Dundee for 2024/25 has resulted in the level of reserves held by Dundee City Integration Joint Board decreasing to £11,735k at the year ended 31 March 2025 (£17,813k at the year ended 31 March 2024). This is reflected in the Movement in Reserves Statement.

	Opening Committed Reserves@ 01/04/24	In-Year Reserves Movement	Closing Committed Reserves @ 31/3/25
	£000	£000	£000
Primary Care	1,858	75	1,933
Mental Health	1,036	(795)	241
Drug & Alcohol	559	367	926
Service Specific	1,452	(1,002)	450
Strategic Developments	3,756	(1,758)	1,998
Revenue Budget Support 24/25	4,000	(4,000)	0
Revenue Budget Support 25/26	0	2,050	2,050
NHST-System Pressure Funding	0	2,959	2,959
Other Staffing	363	(207)	156
Total Committed Reserves	13,024	(2,311)	10,713
Plus Uncommitted Reserves	4,789	(3,767)	1,022
Total Reserves	17,813	(6,078)	11,735

The reserve balance of £11,735k at the year ended 31 March 2025 is greater 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. However, it is important to acknowledge that the majority of these 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 an appropriate pace and scale that matches the population needs. 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 had to implement a Financial Recovery plan in order to bring the delegated budget into financial balance by the 2024/25 year end. The initial budget for the year set out the cost pressures and funding available with a corresponding resultant gap of £10,687k which is the biggest annual financial savings requirement the IJB has had to make since it was formed in 2016. A savings plan was agreed in addition to agreement to utilise reserves to ensure the IJB had a balanced budget position going into the 2024/25 financial year.

By the October 2024 IJB meeting, it was clear that the financial challenge of meeting increasing demand and increased cost of operations indicated that the IJB were not on track to meet the savings requirement, with a projected operational overspend of £9,005k. Several actions, options and controls were put into place and continue to be implemented across the services with actions being progressed to ensure both a robust understanding of financial drivers and improve the projected financial position to return this back towards Financial Plan. The actions that have been put in place have resulted in an improved position by the end of 2024/25 which has facilitated a reduced reliance on general reserves to cover the unplanned overspend.

However, the IJB has further challenges ahead given the increased cost and demand pressures expected for 2025/26, so 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 2025/25 Proposed Budget paper that was approved by the IJB in March 25 ([Proposed Budget 2025/26 DIJB14-2025](#))

The challenges faced by Dundee City IJB are similar to those of other IJBs, as highlighted in the key messages of the Audit Scotland report on IJBs Finance and Performance 2024, published on 25 July 2024 and the Accounts Commission IJB Finance Bulletin 2023/24 published in March 2025. If Dundee City IJB is unable to maintain spend within allocated resources this could lead to being unable to deliver on the Strategic & Commissioning Plan at the required pace and scale.

Staff Resource

The staff resources required to develop robust integrated arrangements while continuing to undertake existing responsibilities may impact on organisational priorities and the operational ability to support delivery of an effective integrated services. As a result, throughout 2024/25 staffing resource has continued to be a key concern being one of the highest scoring risks on the IJB's strategic risk register.

Recruitment challenges continue to exist 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. The delays or inability to recruit also leads to added pressure on the existing workforce and use of bank or agency staff in order to meet demand and/or safe staffing levels.

The IJB Workforce Plan aims to give a whole rounded view of the current situation and ways in which it can be improved over from 2022-25. This plan aims to focus on the short-term workforce drivers, focussing on recovery and remobilisation, with an emphasis on improved staff wellbeing and widening recruitment.

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. The Scottish Government has highlighted a significant

gap in funding over the next 4 financial years (Financial strategy published in May 2023). This could lead to the IJB failing to meet its aims within anticipated timescales as set out in the Strategic Commissioning Plan.

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. Similar to 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 a number of enhancements to social care provision. Other elements of the original Bill continue to be explored nationally.

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 2024/25, the effects of which were felt by both service users and staff. The crisis has invariably resulted in increased poverty within the city and exacerbated health inequalities that already existed within the population. This, along with the reduced availability of financial resources poses a risk to Dundee Integration Joint Board's strategic delivery aims and continues to be a high priority heading into 2025/26.

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. Scottish Government 2024/25 Capital Investment Resources available to Local Authorities and NHS Boards has been severely restricted leading to minimal likelihood of resources being made available for community facilities

Primary Care Sustainability

Challenges continue to present within Primary Care services, due to recruitment issues, inadequate infrastructure including IT and locations, and inadequate funding to fully implement the Primary Care improvement plan. If there continues to be huge pressure on general practice due to increasing demand and complexity of health needs together with the increase in GP vacancies due to retirement and recruitment and retention issues there may be challenges to meet the health needs of the population.

Viability of External Providers

There remains a risk that our external providers facing financial instability which could lead to collapse 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 with this likely to be exacerbated into 2025/26 following changes to employer National Insurance contribution rates. There is continuous monitoring into maintaining quality and viability of the services provided by external providers 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.

Capacity of Leadership Team

The capacity of the leadership team has been significantly affected following the retirement of the previous Chief Officer. This continues to be impacted by workload pressures and widespread recruitment challenges. Interim Acting arrangements were implemented throughout 2024/25 to ensure key posts were covered. Following the appointment of the Chief Officer in May 2025, a review of the new leadership structure on a permanent basis is in progress and will consolidate and provide clarity to roles.

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. This can be down to both system set up issues and user error in the workforce, which has been intensified by recent IT changes and staff turnover. 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

Increased Bureaucracy

Governance mechanisms between the IJB and partners could lead to increased bureaucracy in order to satisfy the assurance arrangements required to be put in place. Although we are encouraged by the change in approach to the National Care Service Bill by making some structural improvements without the Bill, as we had previously highlighted that we have seen this Bill as a further level of bureaucracy.

Changes to IT Systems

There are significant changes coming to IT systems affecting how staff work in an integrated way across NHS Tayside and Dundee City Council system. Moving between systems has caused issues around access for staff, changes to reporting and accessibility of files and data. This has caused challenges for the workforce in the short-term which has been further affected by hybrid working arrangements. Although the ongoing updates to our systems and IT infrastructure are presenting certain challenges, we acknowledge their necessity in ensuring long-term progress and stability.

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 impact on staff who undertake this task. In addition, the 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.

Conclusion

We are pleased to present the annual accounts for the year ended 31 March 2025 for Dundee City Integration Joint Board. The accounts show that Dundee City Integration Joint Board has faced considerable demand and financial challenges during 2024/25, 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 has 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:



Ken Lynn
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. [Delegated to the Performance and Audit Committee.]

I confirm that these Annual Accounts were approved for signature at a meeting of the Integration Joint Board on 26 November 2025.

Signed on behalf of the Dundee City Integration Joint Board

Ken Lynn

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 2025 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 are shown below:

Name	Post(s) held	Nominated by
B Benson	Chair – From 01 May 2024 Vice-Chair - From 23 October 2024	NHS Tayside
B Hamilton	Chair – From 14 December 2023 to 30 April 2024	NHS Tayside
K Lynn	Vice Chair – From 26 October 2022 Chair – From 23 October 2024	Dundee City Council

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 2024/25.

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. Both the Chief Officer and Chief Finance Officer (Acting Chief Officer) of Dundee Integration Joint Board are employed by Dundee City Council and the Acting Chief Finance Officer is employed through NHS Tayside. All 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 2023/24 £	Post	Senior Employees	Total Salary, Fees & Allowances 2024/25 £
135,763	Chief Officer to 16 October 24	Vicky Irons ¹	75,767
26,247	Acting Chief Officer from 17 January 2024	Dave Berry ²	135,477
85,548	Chief Finance Officer to 16 January 24	Dave Berry	0
16,284	Acting Chief Finance Officer from 17 January 2024	Christine Jones ³	83,837
263,842		Total	295,081

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 Chief Officer was previously a member of the NHS Pension Scheme (Scotland) (until 15 February 2021). The Acting Chief Finance Officer is also 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 V Irons Chief Officer - Retired 16th October 2024. FTE is £140,644.

² D Berry, Chief Finance Officer became Acting Chief Officer. FTE is £135,477.

³ C Jones Acting Chief Finance Officer. FTE is £83,837

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/24 £	For Year to 31/03/25 £		Difference from 31/03/24 £000	As at 31/03/25 £000
Vicky Irons Chief Officer	23,079	11,890	Pension	45.7	47
			Lump Sum	186	268
Dave Berry Acting Chief Officer/Chief Finance Officer (PY)	19,009	21,270	Pension	11	64
			Lump sum	15	85
Christine Jones Acting Chief Finance Officer	14,699	18,863	Pension	5	18
			Lump Sum	0	0
Total	56,787	52,023	Pension	62	175
			Lump Sum	201	353

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.

Ken Lynn
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 throughout the 2024/25 financial year.

The IJB Board membership has seen some changes during 2024/25, including biennial rotation of IJB Chair. Additional support, induction and development sessions from Officers to new members continues to be offered where required.

The main features of the governance framework in existence during 2024/25 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 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 and Primary Care. Lead support from other profession 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.
- During the latter months of 2023/24 and through the whole of 2024/25, interim and contingency arrangements to support and supplement the senior leadership team were put in place to cover a period of absence. Acting Chief Officer, Acting Chief Finance Officer and Acting Head of Service, Strategic Services posts commenced on 17th January 2024, and continued throughout the year. The Acting Chief Officer was appointed to the post of Chief Officer from 30 May 2025.
- In addition, following the retirement of one of the two Head of Service for Health and Community Care Services during April 2024, an interim replacement 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 2024/25.
- The Integration Joint Board met remotely on seven occasions throughout the year to consider its business. Five development sessions were also held in a hybrid format as part of the 2025/26 budget development process. A further six 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 11 December 2024.
- Internal Audit arrangements for 2024/25 were approved at the Performance and Audit Committee meeting held on 25 September 2024, 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 2024/25 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

The governance framework described operates on the foundation of internal controls, including management and financial information, financial regulations, administration, supervision and delegation. During 2024/25 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.
- 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 Best Value Arrangements and Assessment report providing assurance that governance arrangements and activities were in place to demonstrate best practice.
- Continued development of the performance management framework 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 further suite of indicators for Drug and Alcohol and Mental Health Services were adopted by and reported to the Performance and Audit Committee during the financial year.
- A process of formal, regular reporting of financial performance and monitoring to the Integration Joint Board was in place throughout 2024/25.
- The provision of regular budget development reports for 2025/26 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 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 group Chair's Assurance Report to each meeting of the Performance and

Audit Committee in line with the overarching strategy: Getting It Right for Everyone – A Clinical, Care and Professional Governance Framework 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.
- 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.
- 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 11 December 2024 in relation to the PAC's activities during the year 2023/24.

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 recruitment activity to increase the workforce. There has been a gradual improvement in performance to 75.6% for the waiting times standard as at December 2024.

The IJB moved into Financial Recovery in August 2024 following financial monitoring reporting that the projected overspend for 2024/25 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.

A national report from the Accounts Commission titled "Integration Joint Boards' Finance Bulletin 2023/24" was published in March 2025 highlighting the 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. As a result of local financial challenges alongside the national financial context, strategic risk assessment was increased accordingly.

The IJB approved a number of Transformation reports during 2024/25 to reflect changing demands, reprioritisation of resources and new ways of working. These include cessation of Practical Support Service, revised model of care at MacKinnon Centre, and release of Transformation funding to support developments within Palliative Care Services, ADHD services and Frailty Pathway.

Legislation to introduce a National Care Service (Scotland) continued to progress through the Parliamentary process during 2024/25. Amended proposals were published in January 2025. There remains a degree of uncertainty about future arrangements for the IJB and timing for implementation of planned changes.

During 2024/25 the IJB's Performance and Audit Committee was presented with Internal Audit report D06/24, relating to the Workforce, which was outstanding from the 2023/24 Audit Programme. The audit assessed the arrangements in place to consider the design and operation of the controls related to the development of the Workforce plan. The review provided limited assurance and highlighted findings relating to limited modelling of demand to support effective planning for future workforce requirements and limited effectiveness of Workforce Strategic Risk Register to support management actions or assess controls to mitigate risks.

The Internal Control Evaluation D05/24 was combined with D03/25 Annual Report and was issued in June 2024. Governance and Assurance (D04/24) was completed in November 2024 following an update to the Governance Action Plan.

As part of the 2024/25 Internal Audit Plan, the Internal Control Evaluation (D03/25) and Annual Report (D04/25) are scheduled to be issued in June 2025. Fieldwork is ongoing for Lead Partner Services report (D05/25).

The IJB consolidated its development work around risk management through continuous reviews of the IJB's Strategic Risk Register at each meeting 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 were undertaken during 2024/25 with further sessions planned during 2025/26 to develop the IJB's assessment of its risk appetite. The IJB's High risk areas are Staff Resource; Lack of Capital Investment in Health and Social Care Integrated Community Facilities (including Primary Care); Unable to Maintain IJB Spend; and Restrictions on Public Sector Funding

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 2024/25 Directions issued by the IJB to provide assurance that these have been issued and implemented appropriately was undertaken by PAC on 21 May 2025.

Following receipt of a report from the Equality and Human Rights Commission (EHRC) with regard to compliance with the Public Sector Equality Duty, the IJB reviewed its arrangements

and implemented a range of improvements to ensure compliance with the duties. This included improvements to the Integrated Impact Assessment reporting within formal IJB and PAC reports, more accessible public access to these assessments on the IJB's website and the provision of a development session for IJB members and workshop for IJB report authors to ensure full understanding of the requirements of the duties. Following feedback from authors and IJB members, some of the format and content was reviewed and updated in April 2024 with the refreshed version being used from 2024/25. The EHRC undertook a further audit of IJB practice in early 2025 and have confirmed to the Chief Officer that Dundee IJB was found to be in compliance with all elements of the Public Sector Equality Duty that were audited.

In January 2023 the Alcohol and Drug Partnership published their Strategic Framework 2023-2028: Working Together to Prevent Harm and Support Recovery, along with a supporting two-year delivery plan. This plan was developed to provide a single, prioritised framework that addresses national policy priorities and local needs. Importantly, the revised framework also extends to cover alcohol related harm, as well as drugs. The strategic framework sets out the Alcohol and Drug Partnership's (ADP) vision that "People in Dundee thrive within safe, nurturing and inclusive communities, supported by accessible and effective alcohol and drug services that focus on prevention, protection, harm-reduction, resilience and recovery." The overarching 5-year Strategic Framework is supported by a Two-Year Delivery Plan (2023-2025) and Investment and Commissioning Plan (2023-2025). A progress report on Year One of the Delivery Plan was published during 2024/25.

Dundee ADP also oversees the ongoing local implementation of national Medication Assisted Treatment (MAT) Standards. The 3rd annual benchmarking report was published in summer 2024, covering progress to April 2024. Dundee has continued to make good progress each year, with grading of Green for MAT1-5 and Provisional Green for MAT6-9 in 23/24.

The Protecting People Annual Report 2023-24 was published in November 2024 providing an update on the collaborative multi-agency work undertaken across Dundee in developing an effective partnership response to the needs of at risk children and adults.

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 2024/25 presented to the IJB meeting of the 18 June 2025 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 2024/25.

Continuous Improvement

The following areas for 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 2025/26.

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	January 2025	
Further development of improved Lead Partner Services arrangements around risk and performance management for lead partner services.	Chief Finance Officer	December 2024–September 2025	
Ongoing development of performance report 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 2025	
Further development of governance arrangements considering agreed governance principles and updated advice from the Scottish Government Health & Social care Division including an IJB assurance plan to ensure assurance on all IJB risks including from partner bodies. Continue to provide an annual report from the PAC to the IJB to provide assurance that it has met its remit.	Chief Officer	December 2024	
Update the Board and PAC on progress in delivering against the remaining actions in the risk maturity action plan following adoption of Tayside IJB's Risk Management Framework.	Chief Finance Officer	January 2025–September 2025	
Work to fully implement the actions in the Integrated Workforce Plan. Strive towards ensuring that the DH&SCP culture becomes fully embedded. Engage staff in developing and maintaining the partnership culture as well as sharing and embedding the guiding principles.	Lead Allied Health Professional/ Head of Service Health & Community Care / Chief Finance Officer	January 2025	
Review attendance at groups based on agreed principles. Attendance at partner groups should be based on a consideration of whether this is necessary to provide assurance to allow the partner body to fulfil their agreed responsibilities in line with their accountabilities	Chief Officer	March 2025–September 2025	
Review best practice guidance document to ensure the operation of all groups conforms to the various principles detailed in the Governance Mapping report.	Chief Finance Officer	December 2024	
Review and implement the recommendations from the Internal Audit Review of Performance Management arrangements	Chief Finance Officer	May 2025–September 2025	
Review and further develop Strategic Plan Performance Measures for implementation of the IJB's Strategic Plan	Chief Finance Officer	December 2024–December 2025	

Review and implement the recommendations from the Internal Audit Review of Viability of External Providers	Chief Finance Officer	December 2024	
Completion of mapping and progress towards resolution of outstanding items on Governance Action Plan	Chief Finance Officer	November 2024	
Annual Strategic Risk Register report to be considered by PAC for review and endorsement prior to submission to IJB	Chief Finance Officer	May 2025	
Annual report to PAC detailing Directions issued, in line with Directions policy (including progress reports from the partners where appropriate)	Chief Officer	May 2025	
Review and adoption of FTF's Assurance Principles across governance groups of IJB	Chief Officer	October 2025	
Further enhancement of Financial Monitoring reports to provide details of financial performance against plan and progress towards delivery of savings targets	Chief Finance Officer	October 2025	

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.

Ken Lynn
Chair
Dundee City Integration Joint Board

Dave Berry
Chief Officer
Dundee City Integration Joint Board

Date:

Date

The Financial Statements: Comprehensive Income & Expenditure Statement

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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.

2023/24	2023/24	2023/24		2024/25	2024/25	2024/25
Gross Expenditure £000	Gross Income £000	Net Expenditure (Income) £000		Gross Expenditure £000	Gross Income £000	Net Expenditure (Income) £000
94,334	0	94,334	Older People Services	103,262	0	103,262
29,665	0	29,665	Mental Health	32,649	0	32,649
43,056	0	43,056	Learning Disability	46,968	0	46,968
11,051	0	11,051	Physical Disability	10,796	0	10,796
10,580	0	10,580	Substance Misuse	10,455	0	10,455
20,180	0	20,180	Community Nurse Services / AHP* / Other Adult Services	20,697	0	20,697
14,808	0	14,808	Community Services (Lead Partner)***	15,496	0	15,496
8,036	0	8,036	Other Services / Support / Management	7,206	0	7,206
34,189	0	34,189	Prescribing	34,986	0	34,986
30,953	0	30,953	General Medical Services (FHS**)	33,362	0	33,362
24,016	0	24,016	FHS – Cash limited & Non-Cash Limited	25,291	0	25,291
320,868	0	320,868	Net Cost of Operational Services during the Year	341,169	0	341,169
407	0	407	IJB Operational Costs	420	0	420
21,711	0	21,711	Large Hospital Set Aside	21,850	0	21,850
342,986	0	342,986	Total Cost of Services	363,439	0	363,439
0	(336,831)	(336,831)	Taxation and Non-Specific Grant Income (Note5)	0	(357,361)	(245,083)
342,986	(336,831)	6,155	(Surplus) or Deficit on Provision of Services	363,439	(357,361)	6,078
		6,155	Total Comprehensive Income & Expenditure			6,078

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 2023/24 £000	Movements in Reserves	Total Reserves 2024/25 £000
23,968	Opening Balance at 31 March 2024	17,813
(6,155)	Total Comprehensive Income and Expenditure	(6,078)
(6,155)	Increase/(Decrease)	(6,078)
17,813	Closing Balance at 31 March 2025	11,735

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 2024 £000		Notes	31 March 2025 £000
17,878	Short Term Debtors	Note 6	11,891
17,878	Current Assets		11,891
(65)	Short Term Creditors	Note 7	(156)
(65)	Current Liabilities		(156)
17,813	Net Assets		11,735
17,813	Usable Reserve: General Fund	Note 8	11,735
17,813	Total Reserves		11,735

The audited accounts were issued on 26 November 2025

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 2024/25 financial year and its position at the year-end of 31 March 2025. 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 2024/25, 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 2025 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 £21.850m. This figure for 2024/25 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 2024/25. This is a transitional arrangement for 2024/25 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 services including Specialist Palliative Care, Brain Injury, 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 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 2025 and the date the accounts were authorised for issue that would have an impact on the 2024/25 financial statements.

4. Expenditure and Income Analysis by Nature

2023/24 Gross Expenditure £000	2023/24 Gross Income £000	2023/24 Net Expenditure (Income) £000	Description	2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure (Income) £000
205,797		205,797	Services commissioned from NHS Tayside	214,588		214,588
136,782		136,782	Services commissioned from Dundee City Council	148,431		148,431
374		374	Other IJB Operating Expenditure	386		386
33		33	Auditor Fee: External Audit Work	34		34
	(232,498)	(232,498)	Partners Funding Contributions – NHS Tayside		(245,083)	(245,083)
	(104,333)	(104,333)	Partners Funding Contributions – Dundee City Council		(112,278)	(112,278)
342,986	(336,831)	6,155	(Surplus) or Deficit on the Provision of Services	363,439	(357,361)	6,078

5. Taxation and Non-Specific Grant Income

2023/24 £000	Description	2024/25 £000
(232,498)	Funding Contribution from NHS Tayside	(245,083)
(104,333)	Funding Contribution from Dundee City Council	(112,278)
(336,831)	Taxation and Non-Specific Grant Income	(357,361)

The funding contribution from the NHS Board shown above includes £21.850m 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

2023/24 £000	Description	2024/25 £000
8,203	NHS Tayside	10,468
9,675	Dundee City Council	1,423
17,878	Total Debtors	11,891

7. Creditors

2023/24 £000	Description	2024/25 £000
22	NHS Tayside	131
43	Other Bodies	23
0	Other Government Bodies	3
0	Dundee City Council	0
65	Total Creditors	156

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 2024/25. The committed reserves balance of £10,713k 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, Action 15 Mental Health Strategy 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 2024/25 and 2025/26. A detailed breakdown of these reserves is noted below:

Committed Reserves	Balance at 31-Mar-24 £000	Movement 2024/25 £000	Balance at 31-Mar-25 £000
Mental Health	1,036	(795)	241
Primary Care	1,858	75	1,933
Service Specific	1,452	(1,002)	450
Drug & Alcohol	559	367	926
Strategic Developments	1,756	242*	1,998
Revenue Budget Support	4,000	(1,950)	2,050
NHST – System Pressures	0	2,959	2,959
Other Staffing	363	(207)	156
Total Committed Reserves	13,024	(2,311)	10,713
Uncommitted Reserves	6,789	(5,767)*	1,022
Total – General Fund Balances	17,813	(6,078)	11,735

*Movement of £2,000k from Uncommitted reserves to Strategic Developments - Approved August 2024, DIJB45-2024 included in 2024/25 Movement.

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 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

2023/24 £000	Description	2024/25 £000
232,498	Funding Contributions received from the NHS Tayside Board	245,083
(205,797)	Net Expenditure on Services Provided by the NHS Tayside Board	(214,588)
26,701	Net Transactions with NHS Tayside	30,495

NHS Tayside did not charge for any support services provided in the year ended 31 March 2025 (2024: nil)

Balances with NHS Tayside

2023/24 £000	Description	2024/25 £000
8,203	Debtor balances: Amounts due from the NHS Board	10,468
(22)	Creditor balances: Amounts due to the NHS Board	(131)
8,180	Net Balance with the NHS Board	10,337

Transactions with Dundee City Council

2023/24 £000	Description	2024/25 £000
104,333	Funding Contributions received from Dundee City Council	112,278

(137,189)	Net Expenditure on Services Provided by Dundee City Council	(148,851)
(32,856)	Net Transactions with Dundee City Council	(36,573)

Dundee City Council did not charge for any support services provided in the year ended 31 March 2025 (2024: nil).

The Net Expenditure on Services Provided by Dundee City Council figure includes IJB Operating Expenditure of £420k (2024: £407k).

Balances with Dundee City Council

2023/24 £000	Description	2024/25 £000
9,675	Debtor balances: Amounts due from Dundee City Council	1,423
0	Creditor balances: Amounts due to Dundee City Council	0
9,675	Net Balance with Dundee City Council	1,423

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 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.

2023/24 (£000)	Description	2024/25 (£000)
16,932	Expenditure on Agency Services	18,221
(16,932)	Reimbursement for Agency Services	(18,221)
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

NHS Circular PCS(AFC)2024/3 issued by SG in June 2024 gave clarity on the review of Band 5 nursing roles. To the extent that related costs can be accounted for with an accrual or provision, there remains an unquantifiable contingent liability associated with the Band 5 nursing review at the year end. There is no end date for applications, and data on the likely outcome of reviews is not yet available.

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 2024/25 Code of Practice on Local Authority Accounts in the United Kingdom.

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 2025 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 2024/25 (the 2024/25 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 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

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 3 April 2024. My period of appointment is four years, covering 2023/24 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 Audit and Performance 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 Dundee City Integration Joint Board'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.

Rachel Browne CPFA
Audit Director
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN



REPORT TO: PERFORMANCE & AUDIT COMMITTEE –26 NOVEMBER 2025

REPORT ON: DUNDEE HEALTH AND SOCIAL CARE PARTNERSHIP PERFORMANCE REPORT – 2025-26 QUARTER 1

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC39-2025

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to update the Performance and Audit Committee on 2025-26 Quarter 1 performance against the National Health and Wellbeing Indicators and 'Measuring Performance Under Integration' indicators. Data is also provided in relation to Social Care – Demand for Care at Home services.

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

- 2.1 Note the content of this summary report.
- 2.2 Note the performance of Dundee Health and Social Care Partnership, at both Dundee and Local Community Planning Partnership (LCP) levels, against the National Health and Wellbeing Indicators as summarised in Appendix 1 (tables 1, 2 and 3).
- 2.3 Note the performance of Dundee Health and Social Care Partnership against the 'Measuring Performance Under Integration' indicators as summarised in Appendix 1 (table 3).
- 2.4 Note the number of people waiting for a social care assessment and care at home package and associated hours of care yet to be provided in Appendix 2.

3.0 FINANCIAL IMPLICATIONS

- 3.1 None.

4.0 BACKGROUND INFORMATION

- 4.1 The Quarterly Performance Report analyses performance against the National Health and Wellbeing Indicators. 5 of the 23 National Health and Wellbeing Indicators are monitored quarterly (emergency admissions, emergency bed days, readmissions, falls admissions and delayed discharge bed days lost). The quarterly performance report also summarises performance against indicators in the Measuring Performance Under Integration (MPUI) suite of indicators for four out of six high level service delivery areas – emergency admissions, emergency bed days, accident and emergency and delayed discharges, end of life and balance of care. Further information regarding these indicators and the methodology used to report these indicators can be found in Appendix 3.

- 4.2 The Public Bodies (Joint Working) (Scotland) Act 2014 and associated regulations and guidance prescribes that Partnerships must compare performance information between the current reporting year and the preceding five reporting years. For Q1 2025-26, quarterly performance reports performance is measured against the 2020-21 baseline year and because 2020-21 performance is the pandemic era, hospital use may have been lower due to lockdowns and service disruptions, 2018-19 data has also been provided for all indicators as a supplementary baseline.

5.0 QUARTER 1 PERFORMANCE 2025-26 – KEY ANALYTICAL MESSAGES

- 5.1 Key analytical messages for the Quarter 1 2025-26 period are:

- Significant variation by Local Community Planning Partnership (LCPP) is still apparent, with poorest performance for many of the National Indicators in the most deprived LCPPs.
- The 2020-21 baseline reflects the pandemic period which would be affected by lockdowns, reduced hospital admissions, disrupted service and change in patient pathways. Therefore, comparison has also been made to the 2018-19 baseline.

Performance against the 2020-21 baseline

- Performance is poorer for emergency admissions rate per 100,000 for 18+ age group, emergency bed day rate and the 28 readmissions rate.
- Performance has improved for hospital admissions due to a fall (65+), standard and code 9 delayed discharge bed days lost rate per 1,000 for 75+ age group.
- Emergency admissions rate (18+) has increased in all LCPP areas, with the most significant rise in The Ferry (37.2%) and Coldside (26%).
- Emergency bed days rate (18+) show variation across the LCPP areas, West End, Lochee and North East have shown an improvement. The remaining five LCPP have shown a deterioration with The Ferry showing an increase of 25.2%.
- 28-day readmission rate per 1,000 admissions (18+) has increased by 4% (deterioration). The Ferry (13%) and Maryfield (12%) have the highest increases. Lochee is the only LCPP to show an improvement.
- Hospital admissions due to a fall (65+) show an improvement of 2%. Improvement is notable in Lochee, West End and The Ferry. Five LCPP show deterioration, with the highest increases in North East (22%) and Strathmartine (13%).
- Delayed Discharge bed days lost due to standard delays (age 75+) have improved by 23% across Dundee. East End showed the most significant improvement at 58%, followed by North East at 51%. Strathmartine was the only LCPP area to show a worsening trend.
- Delayed Discharge bed days lost due to code 9 delays (age 75+) have improved by 24% across Dundee. However there are extreme variations at LCPP level, Maryfield (-100%) and North East (-94%) show significant improvements. In contrast, The Ferry (+525%) and Coldside (+106%) have seen substantial increases indicating a deterioration in performance.

Performance against the 2018-19 baseline

- Performance is poorer for emergency admissions rate per 100,000 for 18+ age group, 28 days re-admissions rate (18+), hospital admissions due to a fall (65+) and delayed discharge - code 9 delays (75+).
- Performance has improved for emergency bed days rate (18+) and delayed discharge - standard delays (75+).

- Emergency admissions rate (18+) has increased in all LCPP areas, with the most significant rise in The Ferry (25%) and Strathmartine (17.4%).
- Emergency bed days rate (18+) shows improvement of 13% across Dundee, with Lochee showing an improvement of 25.8% and West End (22.6%). North East and The Ferry had modest increases in comparison to 2018-19 baseline.
- 28 day readmission rate per 1,000 admissions (18+) has increased by 4% indicating a deterioration. West End and Coldside experienced the highest increases, both at 23%. Lochee, East End and Strathmartine showed improvements.
- Hospital admissions due to a falls (65+) have deteriorated by 2% across Dundee. The largest increase was seen in Maryfield (18%), East End (17%) and North East (14%), indicating a worsening trend. West End (-16%) and Coldside (-10%) showed an improvement with fewer admissions.
- Delayed Discharge bed days lost due to standard delays (75+) shows 52% improvement across Dundee, all LCPP showed an improvement with East End (77%) and Lochee (66%) showing significant improvement.
- Delayed Discharge bed days lost due to code 9 delays (75+) have deteriorated by 8% across Dundee, however there are notable variations across LCPP. Strathmartine and North East showed improvements, with reductions of 88%. West End (+232%) and The Ferry (+138%) have experienced significant increases, indicating deterioration.

5.2 Public Health Scotland publishes a report on the number of people who are waiting for a Social Care and Care at Home service provided by the Health and Social Care Partnerships. The information, contained in Appendix 2, shows the number of people waiting for an assessment for a package of care to allow them to live at home or in the community and the number of hours of care that has been assessed but not yet delivered. The information is presented by people waiting in hospital or waiting at home / in the community for the care at home service to be delivered.

Data published from 15 January 2024 onwards reflects improved definitions and therefore caution should be taken when comparing with figures prior to this date.

The number of people waiting for assessments is showing an upward trend while the number of people waiting for care at home packages remains low.

In Dundee, as of 29 September 2025:

- 0 people waited in hospital and 164 people waited in the community for a social care assessment. 0 people have waited in hospital each week since 17 October 2022.
- 2 people were assessed and waiting for a care at home package in hospital (32 hours yet to be provided).
- 3 people were assessed and waiting for a care at home package in the community (28 hours yet to be provided).
- For those already in receipt of a care at home package 61 additional hours were required and not provided.

6.0 POLICY IMPLICATIONS

6.1 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.

7.0 RISK ASSESSMENT

Risk 1 Description	Poor performance against national indicators could affect outcomes for individuals and their carers, spend associated with poor performance and the ability of the IJB to deliver fully commitments set out in the Strategic and Commissioning Plan.
Risk Category	Financial, Governance, Political
Inherent Risk Level	Likelihood 3 x Impact 5 = Risk Scoring 15 (which is an Extreme Risk Level)
Mitigating Actions (including timescales and resources)	- Continue to develop a reporting framework which identifies performance against national and local indicators. - Continue to report data quarterly to the PAC to highlight areas of exceptional performance (poor and excellent). - Continue to support operational managers by providing in-depth analysis regarding areas of poor performance, such as around readmissions to hospital and falls related hospital admissions. - Continue to ensure that data informs operational practices and improvements and also that operational activities and priorities are used to interpret trends shown by the data. - Work with operational managers to identify areas of poor performance that result in operational risk and undertake additional analysis as required.
Residual Risk Level	Likelihood 3 x Impact 3 = Risk Scoring 9 (which is a Moderate Level)
Planned Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Approval recommendation	Given the moderate level of planned risk, this risk is deemed to be manageable.

8.0 CONSULTATIONS

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

9.0 BACKGROUND PAPERS

9.1 None.

Christine Jones
Acting Chief Finance Officer

DATE: 10 August 2025

Shahida Naeem
Senior Officer, Quality, Data and Intelligence

Lynsey Webster
Lead Officer, Quality, Data and Intelligence

APPENDIX 1 – Performance Summary

Table 1a: Performance in Dundee's LCPPs - % change in Q1 2025-26 against baseline year 2020-21



National Indicator	Dundee	Lochee	East End	Coldside	North East	Strathmartine	Maryfield	West End	The Ferry
Emer Admissions rate per 100,000 18+	+20%	+15.4%	+12%	+26%	+18.2%	+23.3%	+15.5%	+14.2%	+37.2%
Emer Bed Days rate per 100,000 18+	+6.7%	-1.5%	+17.8%	8.2%	-0.4%	8.6%	1.3%	-9.3%	+25.2%
28 Day Readmissions rate per 1,000 Admissions 18+	+4%	-5%	+1%	+1%	+0%	+4%	+12%	+6%	+13%
Hospital admissions due to falls rate per 1,000 65+	-2%	-20%	+7%	+2%	+22%	+13%	+8%	-13%	-9%
Delayed Discharge Bed Days Lost rate per 1,000 75+ (Standard)	-23%	-3%	-58%	-36%	-51%	8%	-25%	-17%	-12%
Delayed Discharge Bed Days Lost rate per 1,000 75+ (Code 9)	-24%	-66%	-33%	106%	-94%	-77%	-100%	-75%	+525%

Source: NHS Tayside BSU and PHS (delayed discharge data)

Note: This table shows the position against the 2019-20 baseline. Where performance is poorer than 2019-20 baseline, it is coded as red (worse than 2019-20). Where the performance is better than 2019-20 this is coded as green (better than 2019-20).

Key: Improved/Better Stayed the same Declined/Worse

Table 1b: Performance in Dundee's LCPs - % change in Q1 2025-26 against baseline year 2018-19



National Indicator	Dundee	Lochee	East End	Coldside	North East	Strathmartine	Maryfield	West End	The Ferry
Emer Admissions rate per 100,000 18+	+10.6%	+5.5%	+8.1%	+8.7%	+6.6%	+17.4%	+12.6%	+2.6%	+25%
Emer Bed Days rate per 100,000 18+	-13.0%	-25.8%	-3.3%	-14.2%	+1%	-11.2%	-19.4%	-22.6%	+0.5%
28 Day Readmissions rate per 1,000 Admissions 18+	+4%	-5%	-9%	+23%	0%	-4%	+2%	+23%	+10%
Hospital admissions due to falls rate per 1,000 65+	+2%	+13%	+17%	-10%	+14%	+3%	+18%	-16%	+2%
Delayed Discharge Bed Days Lost rate per 1,000 75+ (Standard)	-52%	-66%	-77%	-32%	-60%	-49%	-38%	-55%	-28%
Delayed Discharge Bed Days Lost rate per 1,000 75+ (Code 9)	8%	-52%	+27%	+68%	-88%	-88%	0%	+232%	+138%

Source: NHS Tayside BSU and PHS (delayed discharge data)

Note: This table shows the position against the 2018-19 baseline. Where performance is poorer than 2018-19 baseline, it is coded as red (worse than 2018-19). Where the performance is better than 2018-19 this is coded as green (better than 2018-19).

Key: Improved/Better Stayed the same Declined/Worse

Table 2: Performance in Dundee's LCPPs - LCPP Performance in Q4 2024-25 compared to Dundee



National Indicator	Dundee	Lochee	East End	Coldside	North East	Strathmartine	Maryfield	West End	The Ferry
Emer Admissions rate per 100,000 18+	13,992	15,951	18,192	16,106	13,285	15,533	12,007	9,215	13,516
Emer Bed days rate per 100,000 18+	104,380	117,208	142,708	125,533	91,127	106,411	83,633	63,382	119,689
28 Day Readmissions rate per 1,000 Admissions 18+	145	134	149	158	130	147	151	163	131
Hospital admissions due to falls rate per 1,000 65+	31	29	39	36	21	31	30	31	31
Delayed Discharge bed days lost rate per 1,000 75+ (standard)	133	153	71	143	102	115	162	150	147
Delayed Discharge bed days lost rate per 1,000 75+ (Code 9)	99	69	108	359	11	10	0	50	100

Source: NHS Tayside BSU

Note: This table shows the Dundee position alongside the position for the 8 LCPPs. Where the LCPP performance is poorer than Dundee this is coded as red (worse than Dundee) and where the LCPP performance is better than Dundee this is coded as green (better than Dundee).

Key: Improved/Better Stayed the same Declined/Worse

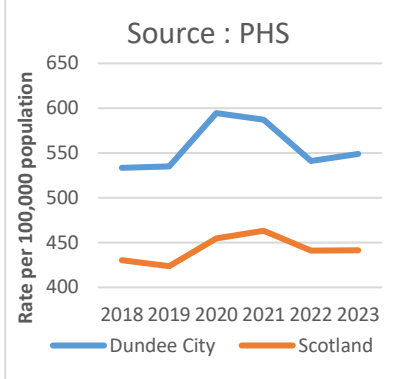
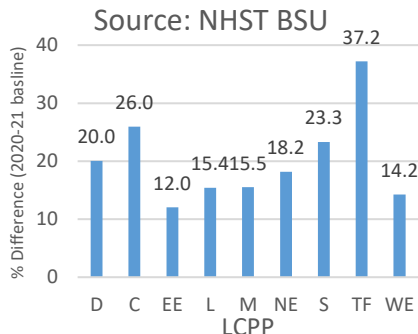
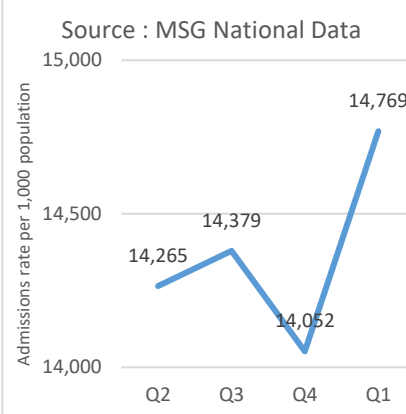
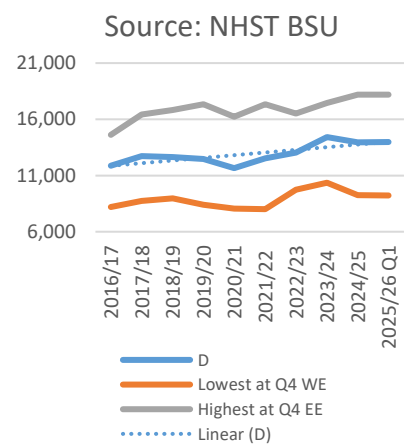
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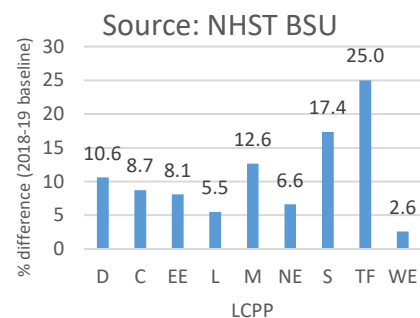
Table 3: Performance in Dundee's LCPPs - LCPP Performance in Q1 2025-26 compared to Dundee

Dundee = D	East End = EE	Coldside = C	West End = WE
Strathmartine = S	North East = NE	Lochee = L	The Ferry = TF

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
1.% of adults able to look after their health very well or quite well*				29th	5th (88%)	3rd
2.% of adults supported at home who agreed that they are supported to live as independently as possible*				10th	3rd (77%)	1st
3.% of adults supported at home who agreed that they had a say in how their help, care, or support was provided*				10th	4 th (65%)	2nd
4. % of adults supported at home who agree that their health and social care services seem to be well co-ordinated*				13th	4th (64%)	1st
5.% of adults receiving any care or support who rate it as excellent or good*				22nd	5th (68%)	2nd
6.% of people with positive experience of care at their GP practice*				14th	3rd (71%)	2nd

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
7.% of adults supported at home who agree that their services and support had an impact on improving or maintaining their quality of life*				14th	3rd (71%)	2nd
8.% of carers who feel supported to continue in their caring role*				8th	3rd (34%)	1st
9.% of adults supported at home who agreed they felt safe*				11th	1 st (77%)	2nd
10. % staff who say they would recommend their workplace as a good place to work	Not Available Nationally iMatter is used to gather feedback from DHSCP staff. For the 2024 survey the response rate was 54%. 76% of staff reported that they would recommend their organisation as a good place to work.	Not Available Nationally	Not Available Nationally			

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst																																																																										
11. Premature mortality rate per 100,000 persons	There was a 2.9% increase in 2023 than 2018, indicating a deterioration. Premature mortality rate rose during the pandemic years. 2023 is latest available published data	Not Available	Source : PHS  <table><caption>Premature Mortality Rate per 100,000 population (2018-2023)</caption><thead><tr><th>Year</th><th>Dundee City</th><th>Scotland</th></tr></thead><tbody><tr><td>2018</td><td>535</td><td>430</td></tr><tr><td>2019</td><td>535</td><td>425</td></tr><tr><td>2020</td><td>595</td><td>455</td></tr><tr><td>2021</td><td>585</td><td>465</td></tr><tr><td>2022</td><td>545</td><td>440</td></tr><tr><td>2023</td><td>550</td><td>440</td></tr></tbody></table>	Year	Dundee City	Scotland	2018	535	430	2019	535	425	2020	595	455	2021	585	465	2022	545	440	2023	550	440	30th	7th	3rd																																																					
Year	Dundee City	Scotland																																																																														
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12. Emer Admissions rate per 100,000 18+	Source: NHST BSU  <table><caption>% Difference (2020-21 baseline) by LCPP</caption><thead><tr><th>LCPP</th><th>% Difference</th></tr></thead><tbody><tr><td>D</td><td>20.0</td></tr><tr><td>C</td><td>26.0</td></tr><tr><td>EE</td><td>12.0</td></tr><tr><td>L</td><td>15.4</td></tr><tr><td>M</td><td>15.5</td></tr><tr><td>NE</td><td>18.2</td></tr><tr><td>S</td><td>23.3</td></tr><tr><td>TF</td><td>37.2</td></tr><tr><td>WE</td><td>14.2</td></tr></tbody></table> There was an increase in emergency admissions rate by 20% in Q1 2025-26 compared with the 2020-21 baseline. This equates to an increase of 2859 emergency admissions (deterioration).	LCPP	% Difference	D	20.0	C	26.0	EE	12.0	L	15.4	M	15.5	NE	18.2	S	23.3	TF	37.2	WE	14.2	Source : MSG National Data  <table><caption>Emergency Admissions rate per 1,000 population (Q2-Q1)</caption><thead><tr><th>Quarter</th><th>Rate</th></tr></thead><tbody><tr><td>Q2</td><td>14,265</td></tr><tr><td>Q3</td><td>14,379</td></tr><tr><td>Q4</td><td>14,052</td></tr><tr><td>Q1</td><td>14,769</td></tr></tbody></table> Following a drop in Q4 numbers have risen for Q1 2025-26	Quarter	Rate	Q2	14,265	Q3	14,379	Q4	14,052	Q1	14,769	Source: NHST BSU  <table><caption>Emergency Admissions rate per 1,000 population (2016/17-2025/26 Q1)</caption><thead><tr><th>Year</th><th>D</th><th>Lowest at Q4 WE</th><th>Highest at Q4 EE</th></tr></thead><tbody><tr><td>2016/17</td><td>11,500</td><td>6,000</td><td>15,500</td></tr><tr><td>2017/18</td><td>11,500</td><td>6,500</td><td>16,000</td></tr><tr><td>2018/19</td><td>11,500</td><td>6,500</td><td>16,500</td></tr><tr><td>2019/20</td><td>11,500</td><td>6,000</td><td>16,000</td></tr><tr><td>2020/21</td><td>11,500</td><td>6,000</td><td>16,500</td></tr><tr><td>2021/22</td><td>11,500</td><td>6,000</td><td>16,000</td></tr><tr><td>2022/23</td><td>11,500</td><td>6,500</td><td>16,500</td></tr><tr><td>2023/24</td><td>11,500</td><td>7,000</td><td>17,000</td></tr><tr><td>2024/25</td><td>11,500</td><td>6,500</td><td>17,500</td></tr><tr><td>2025/26 Q1</td><td>11,500</td><td>6,500</td><td>17,500</td></tr></tbody></table> Note - Linear (D) is the trendline for Dundee	Year	D	Lowest at Q4 WE	Highest at Q4 EE	2016/17	11,500	6,000	15,500	2017/18	11,500	6,500	16,000	2018/19	11,500	6,500	16,500	2019/20	11,500	6,000	16,000	2020/21	11,500	6,000	16,500	2021/22	11,500	6,000	16,000	2022/23	11,500	6,500	16,500	2023/24	11,500	7,000	17,000	2024/25	11,500	6,500	17,500	2025/26 Q1	11,500	6,500	17,500	29th	7th	3rd
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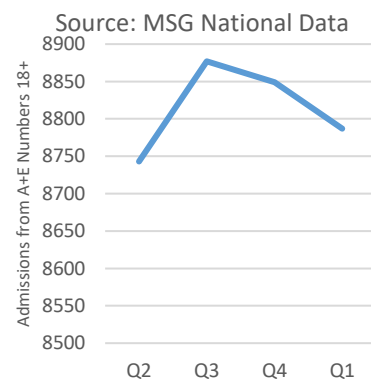


There was an increase in the emergency admissions rate by 10.6% in Q1 2025-26 compared with the 2018-19 baseline. This equates to an increase of 1,650 emergency admissions (deterioration).

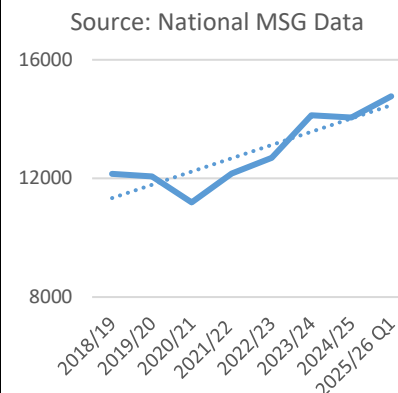
12.1 Emergency Admissions Numbers from A&E (MSG)

1,627 more emergency admissions from A+E in Q1 25/26 compared with the 2020/21 baseline.

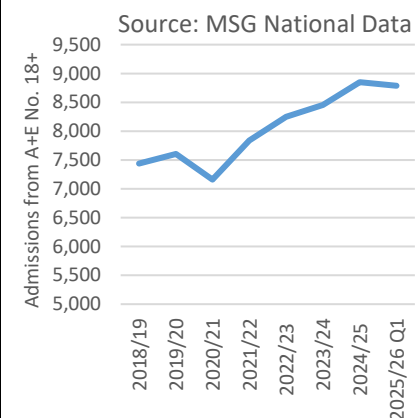
1,347 more emergency admissions from A+E in Q1 25/26 compared with the 18/19 baseline.



Peak at Q3 but a reduction in Q4 and Q1 2025/26.



Emergency admissions showing an increasing trend since the pandemic.

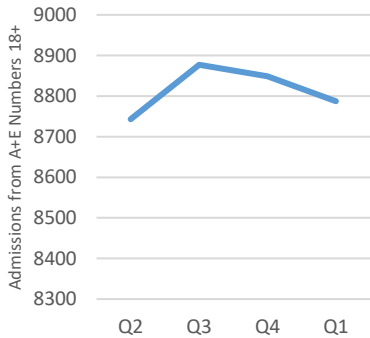
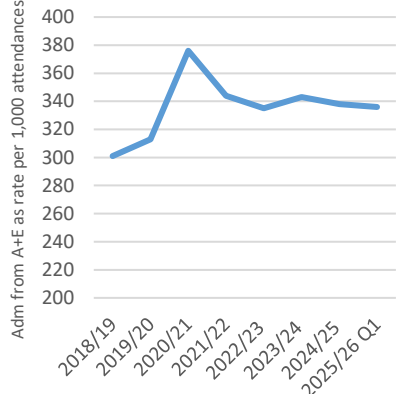
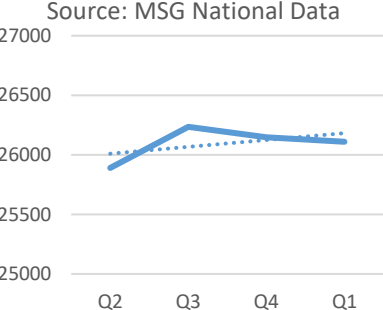
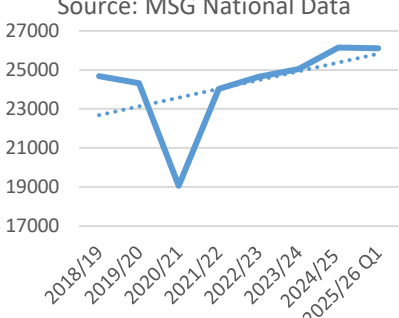


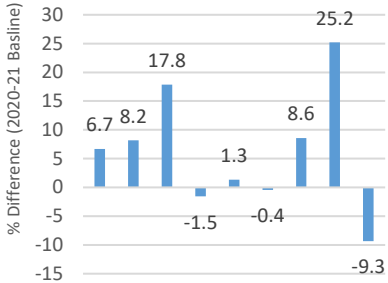
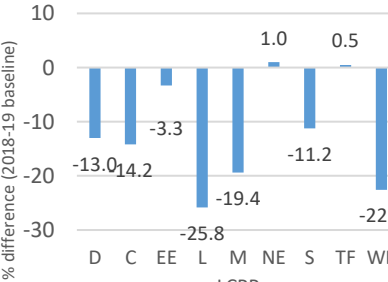
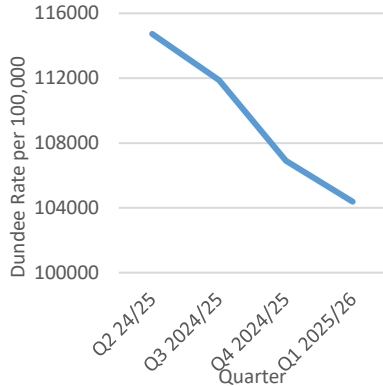
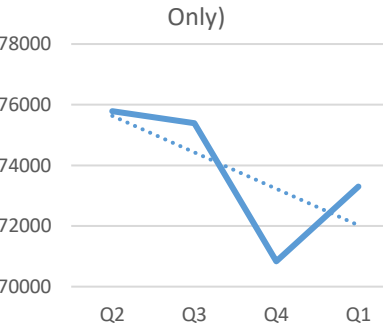
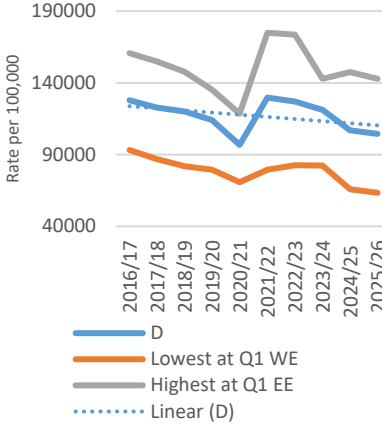
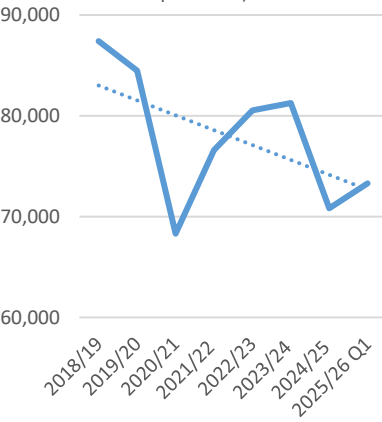
Increasing trend post pandemic with Q1 2025/26 showing a slight drop.

NA as number and not rate

NA as number and not rate

NA as number and not rate

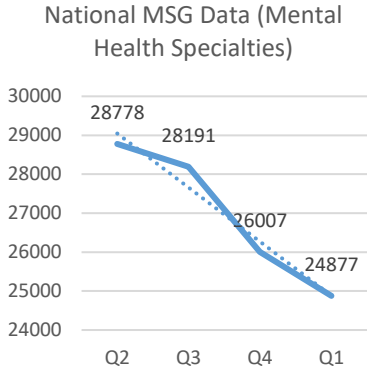
National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
12.2 Emergency Admissions as a Rate per 1,000 of all Accident & Emergency Attendances (MSG)	Rate has decrease by 40, from 376 at the 2020/21 baseline to 336 at Q1 2025/26. This is a decrease of 11%. Rate has increased by 35, from 301 at the 2018/19 baseline to 336 at Q1 2025/26. This is an increase of 12%.	Source: MSG National Data  The rate has been fairly consistent in the past four quarters.	Source: MSG National Data  A&E admission rates peaked during the pandemic followed by a decline, with rates now stabilising.	Not Avail	Not Avail	Not Avail
12.3 Number of Accident & Emergency Attendances (MSG)	7050 (37% increase) more A&E attendances in Q1 2025/26 than the 2020/21 baseline. 1431 (6% increase) more A&E attendances in Q1 2025/26 than the 2018/19 baseline.	Source: MSG National Data  A&E attendances peaked in Q3, followed by decrease in the following two quarters.	Source: MSG National Data  Upward trend following the pandemic	NA as number and not rate	NA as number and not rate	NA as number and not rate

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
13. Emer Bed days rate per 100,000 18+	Source: NHST BSU  LCPP D C EE L M NE S TF WE There was a increase in the emergency bed days rate by 6.7% between the 2020-21 baseline and Q1 2025-26. This equates to a decrease of 9,386 emergency bed days (deterioration). Source: NHST BSU  LCPP There was a decrease in the emergency bed days rate by 13%	Source: NHST BSU  Quarter Q2 24/25 Q3 2024/25 Q4 2024/25 Q1 2025/26 The emergency bed days rate has shown a consistent downward trend over the past 4 quarters (improvement). National MSG Data (Acute Only)  Q2 Q3 Q4 Q1	Source: NHST BSU  2016/17 2017/18 2018/19 2019/20 2020/21 2021/22 2022/23 2023/24 2024/25 2025/26 D Lowest at Q1 WE Highest at Q1 EE Linear (D) Source: National MSG Data (Acute Specialties)  2018/19 2019/20 2020/21 2021/22 2022/23 2023/24 2024/25 2025/26 Q1	10th	1st	2nd

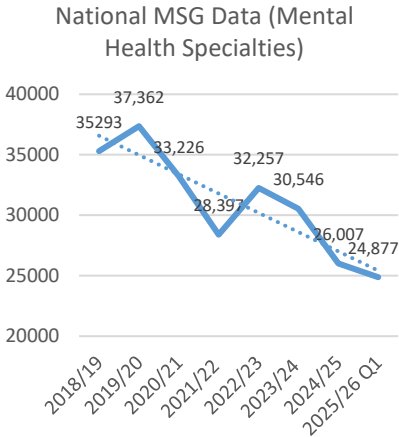
between the 2018-19 baseline and Q1 2025-26. This equates to a decrease of 18,997 emergency bed days (improvement).

8,349 (25%) less mental health bed days in Q1 2025-26 compared with the 2020-21 baseline (improvement) (source: MSG)

10,416 (30%) less mental health bed days in Q1 2025-26 compared with the 2018-19 baseline (improvement) (source: MSG)



A decrease in the rate of mental health emergency bed days since Q2 2024/25 (improvement)

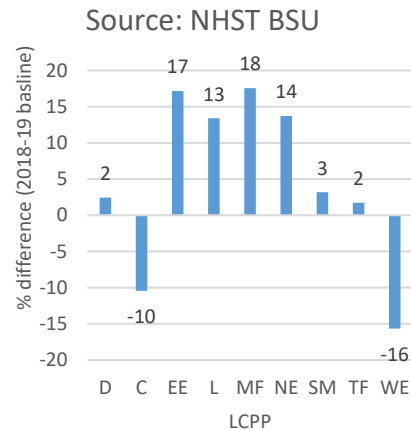


There has been a steady decrease since the pandemic, indicating an overall downward trend.

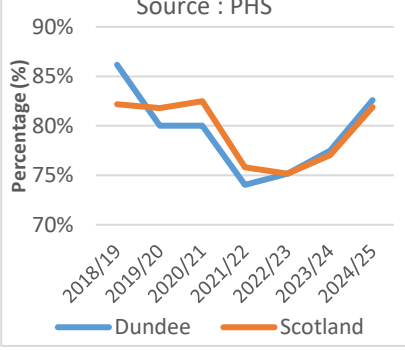
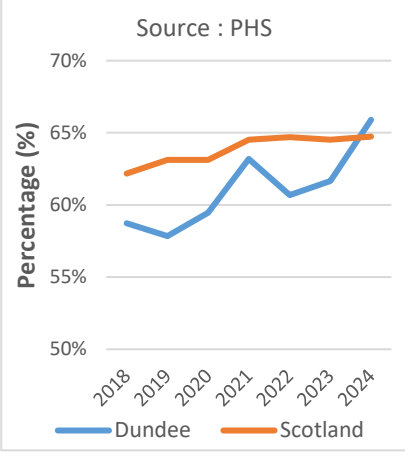
National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
14. Emergency Readmissions rate per 1,000 Admissions 18+	Source: NHST BSU The rate is 4% higher at Q1 2025-26 than 2020-21. The number of readmissions (numerator) increased by 1039 readmissions between the 2020-21 baseline and Q1 2025-26. Source: NHST BSU The rate is 4% higher at Q1 2025-26 compared with the 2018-19 baseline. The number of readmissions (numerator) increased by 954 readmissions between the 2018-19 baseline and Q1 2025-26.	Source: NHST BSU After three consecutive quarters of decline, the trend is now showing signs of an upward shift.	Source: NHST BSU	29th	8th	2nd

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
15. % of last 6 months of life spent at home or in a community setting	Increase from 89.2% in 2018/19 and 89.5% in 2019/20 to 90.9% in 2024 (improvement). Dundee is 7 th best in Scotland and 1 st in the family group.	Not Available	Source : PHS Percentage (%) 2018/19 2019/20 2020/21 2021/22 2022/23 2023/24 2024 Dundee Scotland Linear (Dundee)	7th	1st	2nd
16. Hospital admissions due to falls rate per 1,000 65+ population	Source: NHST BSU % Difference (2020-21 baseline) D C EE L MF NE SM TF WE LCPP The rate of admissions has decreased by 2% in Q1 25-26 from the 2020-21 baseline. This equates to an increase of 76 fall related	Source: NHST BSU Rate per 1,000 65+ popln 24/25 Q2 24/25 Q3 24/25 Q4 25/26 Q1 Quarter A decreasing short term trend	Source: NHST BSU Rate per 1,000 popln 65+ 2016/17 2017/18 2018/19 2019/20 2020/21 2021/22 2022/23 2023/24 2024/25 2025/26 Q1 Dundee Highest at Q1 EE Lowest at Q1 NE Linear (Dundee)	31st	8th	3rd

hospital admissions. The greatest increase (deterioration) in the number of falls related admissions was in North East with a 22% increase (11 fall related admissions) (deterioration). North East had the lowest rate of admissions in 2020-21 and the highest rate of admissions in Q1 2025-26.

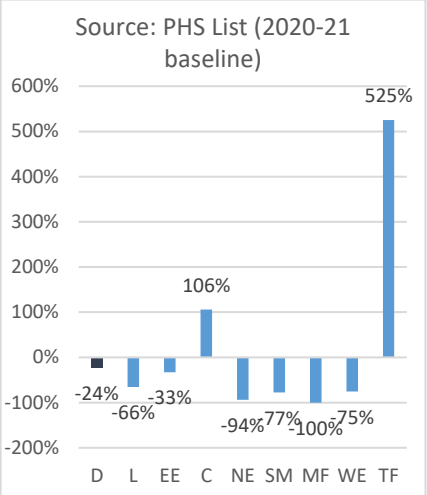


The rate of admissions has increased by 2% in Q1 25-26 from the 2018-19 baseline. This equates to an increase of 76 fall related hospital admissions. The greatest increase (deterioration) in the number of falls was in Maryfield.

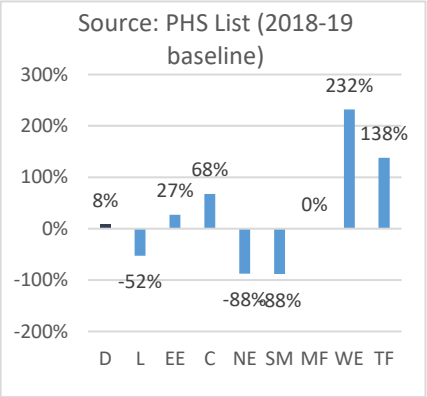
National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
17. % care services graded 'good' (4) or better in Care Inspectorate inspections	A deterioration of 3.6% compared to the 2018/19 baseline but a 2.6% improvement compared to the 2019/20 baseline. Grading during the pandemic deteriorated significantly to a low of 74% in 2021/22, followed by an improving trend.	Not Available	Source : PHS 	17th	6th	1st
18. % adults with intensive care needs receiving care at home	There has been an increasing trend in the proportion of adults receiving intensive care needs at home. In 2024, 66% received intensive care at home, representing an increase of 8% compared to 2019 and 7% compared to 2018 baseline.	Not Available	Source : PHS 	12th	5th	1st

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
19.1 Delayed Discharge bed days lost rate per 1,000 75+ (standard)	Source : PHS List (2020-21 baseline) 23% decrease (improvement) since the 2020/21 baseline. Source : PHS List (2018-19 baseline) 52% decrease (improvement) since the 2018/19 baseline.	Source: PHS List The trend shows a decrease over the last three quarters	Source: PHS List Decline in rate of standard delays since 2022/23. This is an improving trend.	NA	NA	NA

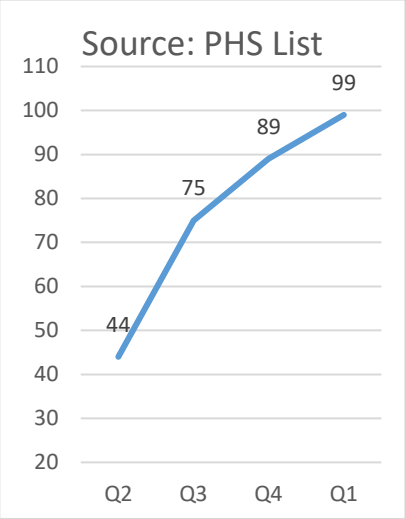
19.2 Delayed Discharge bed days lost rate per 1,000 75+ (Code 9)



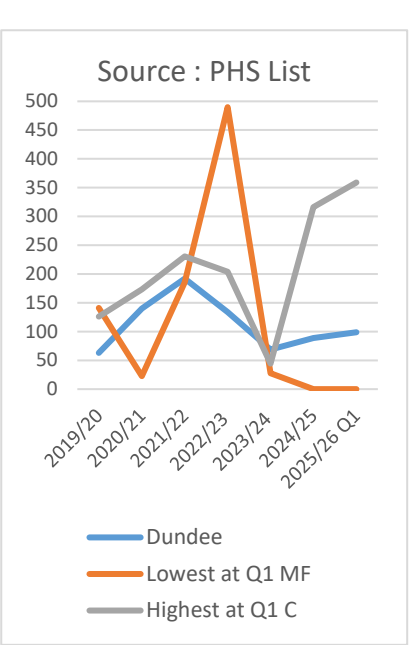
24% decrease (improvement) since 2020-21 and decrease (improvement) in 6 LCPPs.



8% increase (deterioration) since 2018-19 and decrease (improvement) in 3 LCPPs.



An increase (deterioration) between in the past 4 quarters.

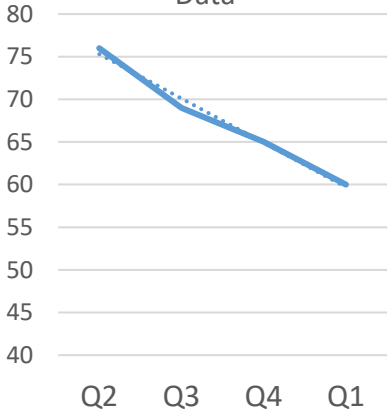
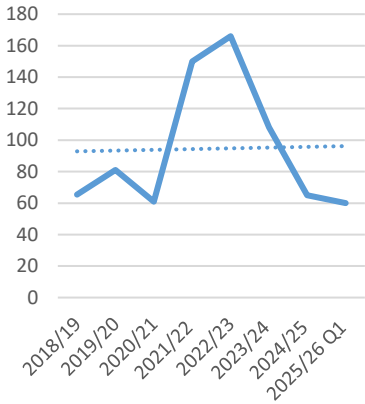
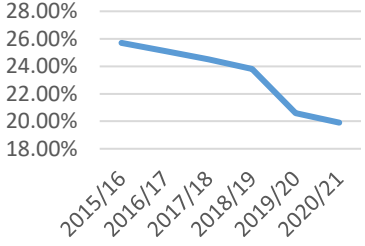


Long term trends show an upward tick in the recent quarter.

NA

NA

NA

National Indicator	Difference From Baselines (2018-19 and 2019-20)	Dundee Short Term Trend (last 4 quarters)	Long Term Trend	Scotland Position 1= best, 31 = worst	Family Group Position 1= best, 8 = worst	Tayside Group Position 1= best, 3 = worst
19.3 Delayed Discharge bed days lost rate per 1,000 18+ (All Reasons) (MSG)	Bed days have decreased slightly since the 2020-21 baseline. In 2020-21 there were 7,460 bed days lost and this decreased to 7,368 at Q1 2025-26. Bed days have decreased since the 2018-19 baseline. In 2018-19 there were 9,376 bed days lost and this decreased to 7,368 at Q1 2025-26.	Source: MSG National Data  Reduction (improvement) over the last 4 quarters.	Source: MSG National Data  A decrease in bed days lost rate since 2022/23.	NA	NA	NA
20. % of health and social care resource spent on hospital stays where the patient was admitted as an emergency	5.8% less in 2020/21* than 2015/16 (improvement) *latest data available	Not Available	Source: PHS 	18th	3rd	3rd

APPENDIX 2 SUMMARY OF SOCIAL CARE – DEMAND FOR CARE AT HOME SERVICES DUNDEE

- This report is an assessment of the demand for Care at Home services provided by Health and Social Care Partnerships. The information shows the number of people waiting for an assessment for a package of care to allow them to live at home or in the community and the number of hours of care that has been assessed but not yet delivered. The information is presented by people waiting in hospital or waiting at home/community for the care at home services to be delivered.
- The data items submitted from 15 January 2024 onwards reflects improved definitions and therefore comparing figures before this date should be done with caution.

Chart 1

In Dundee as at 29 September 2025

- 0 people waited in hospital and 164 people waited in the community for a social care assessment.
- 0 people have waited in hospital each week since 17 October 2022.

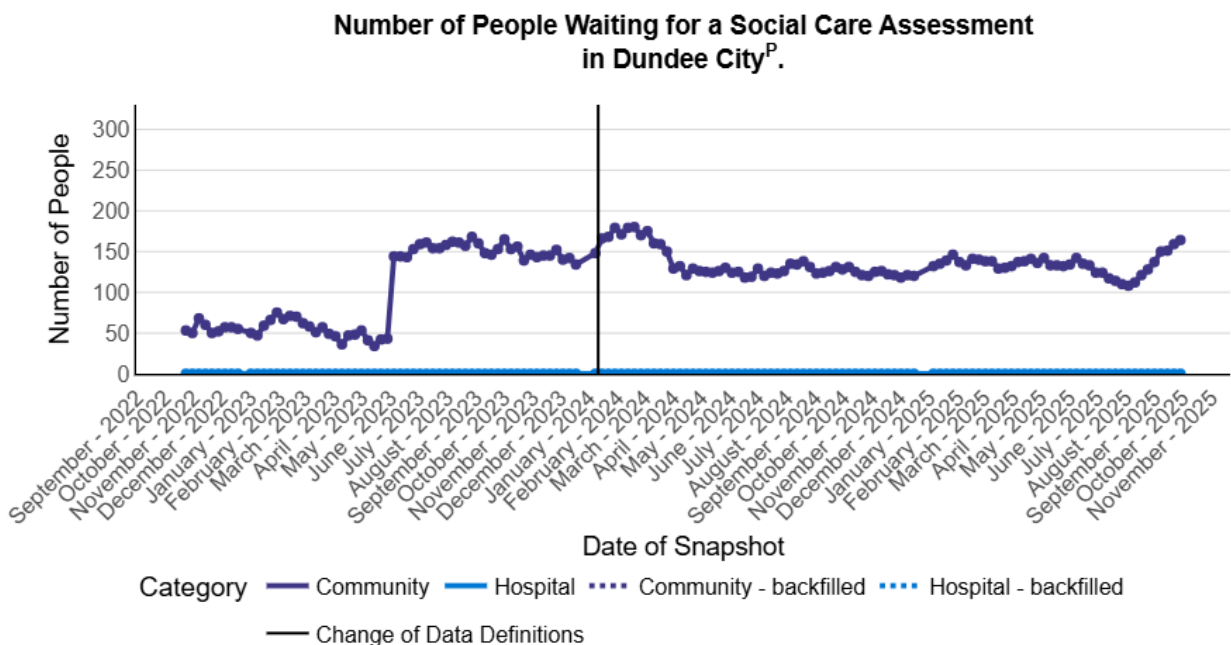
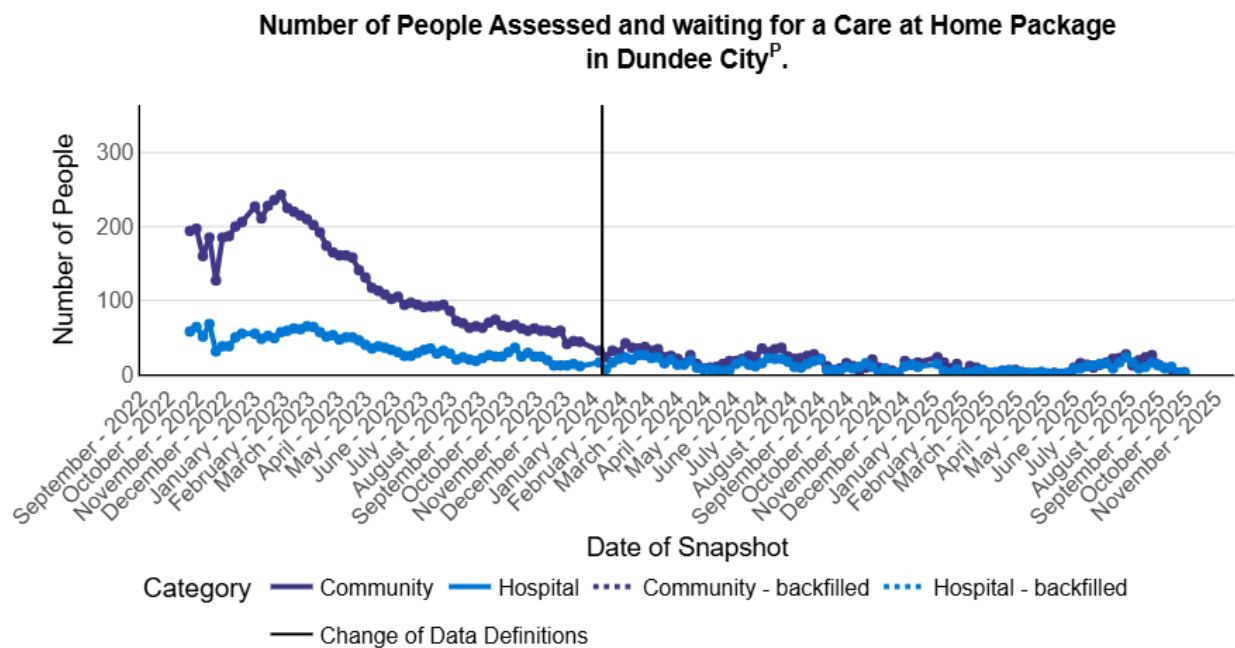


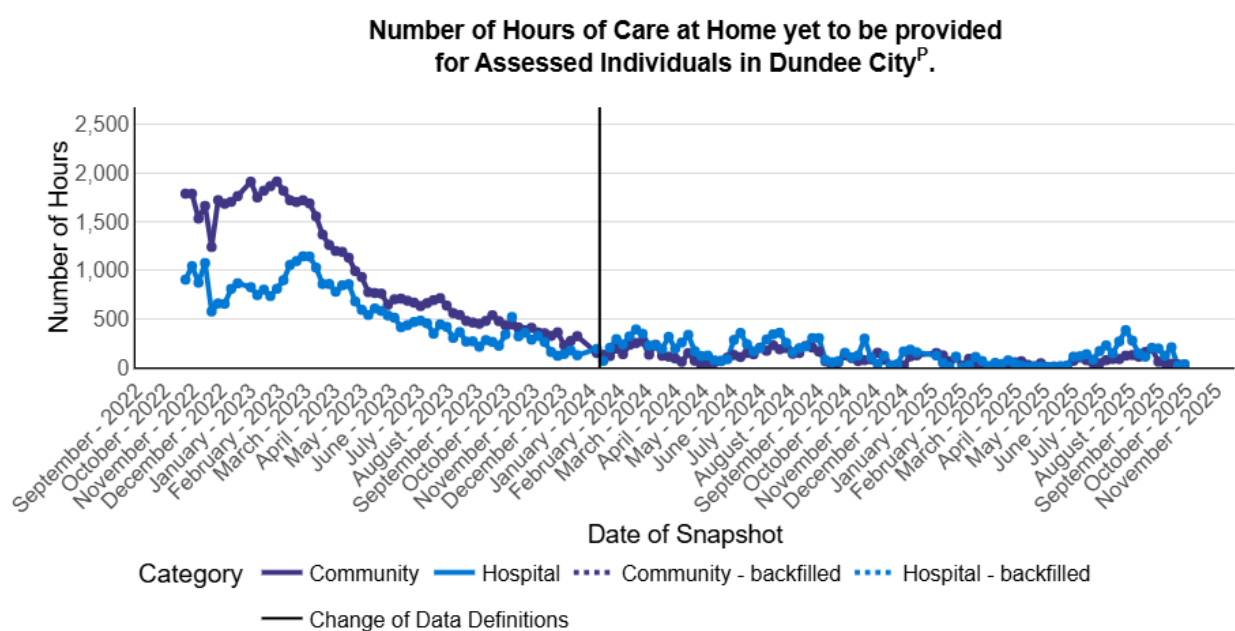
Chart 2



In Dundee as at 29 September 2025:

- 2 people was assessed and were waiting in hospital for a care at home package.
- 3 people were assessed and were waiting in the community for a care at home package.

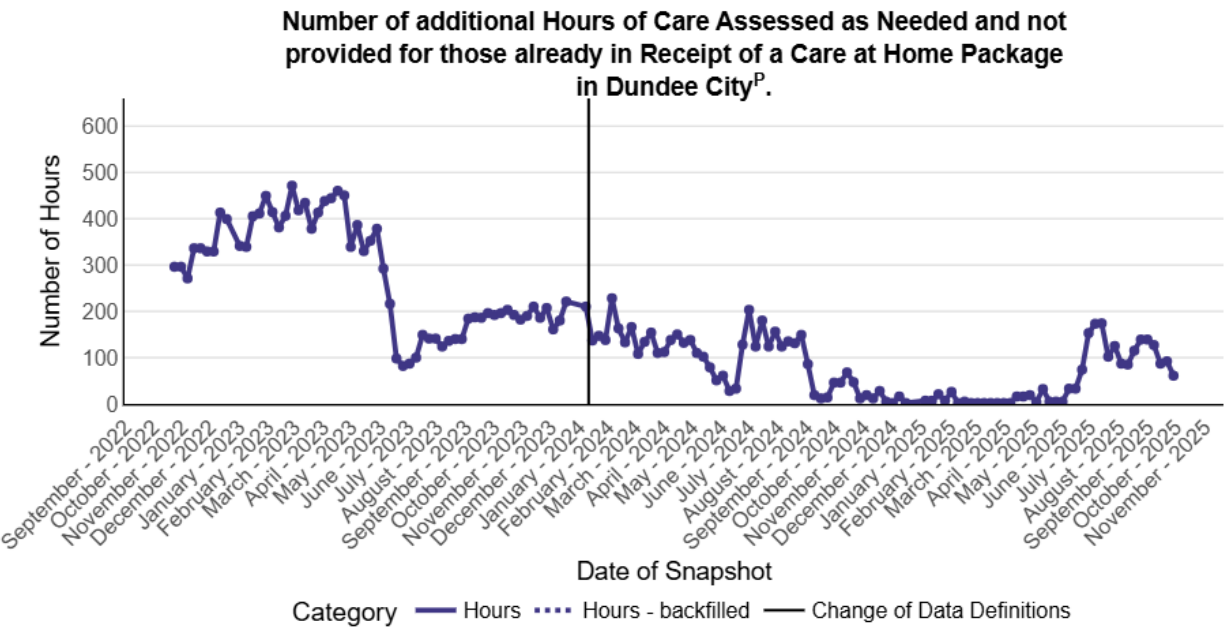
Chart 3



In Dundee as at 29 September 2025:

- 2 people were assessed and waiting for a care at home package in hospital (32 hours yet to be provided).
- 3 people were assessed and waiting for a care at home package in the community (28 hours yet to be provided).

Chart 4



In Dundee as at 29 September 2025:

- For those already in receipt of a care at home package 61 additional hours were required and not provided.

APPENDIX 3 – DATA SOURCES USED FOR MEASURING PERFORMANCE

The Quarterly Performance Report analyses performance against National Health and Wellbeing Indicators 1-23 and Measuring Performance Under Integration (MPUI) indicators. 5 of the 23 National Health and Wellbeing Indicators are monitored quarterly (emergency admissions, emergency bed days, readmissions, falls admissions and delayed discharge bed days lost. Data is provided both at Dundee and Local Community Planning Partnership (LCPP) level (where available). Data is currently not available for eight out of the 13 National Indicators which are not reported using The Health and Social Care Experience Survey (see section 4.3). The Scottish Government and Public Health Scotland are working on the development of definitions and datasets to calculate these indicators nationally.

The National Health and Wellbeing Indicators 1-9 are reported from The Health and Social Care Experience Survey administered by the Scottish Government which is conducted biennially. Full details were provided to the PAC in February 2021 (Article V of the minute of the Dundee Performance and Audit Committee held on 3 February 2021 refers). The Scottish Government changed the methodology used to filter responses to reflect people who receive services from the Partnership and therefore it is not possible to longitudinally compare results for National Indicators 1-7 and 9.

The quarterly performance report also summarises performance against indicators in the Measuring Performance Under Integration (MPUI) suite of indicators for four out of six high level service delivery areas – emergency admissions, emergency bed days, accident and emergency and delayed discharges, end of life and balance of care. In November 2020 the Performance and Audit Committee agreed that targets should not be set for 2020/21 for these indicators, however that the indicators should continue to be monitored in quarterly performance reports submitted to the PAC (Article VI of the minute of the Dundee Performance and Audit Committee held on 24 November 2020 refers).

National data is provided to all partnerships, by Public Health Scotland. This data shows rolling¹ monthly performance for emergency admissions, emergency admissions from accident and emergency, accident and emergency attendances, emergency bed days and delayed discharges. Previously Public Health Scotland were only able to provide data for all ages, however following feedback from Dundee and other Partnerships they have now provided data for people age 18+.

It was agreed at the PAC held on 19 July 2017 (Article VIII of the minute of the meeting refers) that local data, provided by the NHS Tayside Business Unit will be used to produce more timeous quarterly performance reports against the National Health and Wellbeing Indicators. NHS Tayside Business Unit has provided data for emergency admissions, emergency bed days, readmissions, delayed discharges and falls.

Data provided by NHS Tayside differs from data provided by Public Health Scotland (PHS); the main differences being that NHS Tayside uses 'board of treatment' and PHS uses 'board of residence' and NHS Tayside uses an admissions based dataset whereas PHS uses a discharge based dataset (NHS Tayside records are more complete but less accurate as PHS data goes through a validation process). As PHS data is discharge based, numbers for one quarter will have been updated the following quarter as records get submitted for those admitted one quarter and discharged a subsequent quarter. By the time PHS release their data, records are (in most cases) 99% complete. The data provided by NHS Tayside Business Unit is provisional and figures should be treated with caution.

¹ For Q1 the data is for the period 1 July 2024 – 30 June 2025.

ITEM No ...6.....



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 26 NOVEMBER 2025

REPORT ON: DUNDEE HEALTH & SOCIAL CARE PARTNERSHIP CLINICAL, CARE & PROFESSIONAL GOVERNANCE ASSURANCE REPORT

REPORT BY: CLINICAL DIRECTOR

REPORT NO: PAC44-2025

1.0 PURPOSE OF REPORT

1.1 This is presented to the Performance and Audit Committee for:

- Assurance - Reasonable

This report relates to:

- Emerging issue
- Government policy/directive
- Legal requirement
- Local policy

This aligns to the following NHSScotland quality ambitions:

- Safe
- Effective
- Person-centred

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

2.1 Provide their view on the level of assurance this report provides and therefore the level of assurance regards clinical and care governance within the Health and Social Care Partnership. The timescale for the data within this report is to 30th September 2025.

2.2 As Lead Officer for Dundee HSCP I would suggest that the level of assurance provided is: Reasonable; due to the following factors:

- There is evidence of a sound system of governance throughout Dundee HSCP.
- The identification of risk and subsequent management of risk is articulated well throughout services.
- There is ongoing scope for improvement across a range of services, in relation to the governance processes, although this is inextricably linked to the ongoing difficulties with recruitment and retention of staff.
- There is evidence of noncompliance relating to a fully comprehensive governance system across some teams, i.e. contemporary management of adverse events and risks.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 BACKGROUND

- 4.1 This report will highlight key risks, mitigations and impact. The report will also include recent improvement activity and any issues that require escalation.
- 4.2 The role of the Dundee HSCP Clinical, Care and Professional Governance Group (CCPGG) is to provide assurance to the Dundee Integration Joint Board (IJB), NHS Tayside Board (through the Clinical Governance Committee) and Dundee City Council, that there are effective and embedded systems for Clinical, Care and Professional Governance in all services within Dundee HSCP.

Each service attends DHSCP CCPGG and presents an annual Quality Assurance Report. The Quality Assurance Report is based on the Clinical Governance Framework with the primary drivers focusing on ensuring that:

- Clearly defined governance function and roles are performed.
- Values of openness and accountability are promoted and demonstrated through actions.
- Staff are supported and developed.
- All actions are focused on the provision of high quality, safe, effective, and person-centred services.

Exception reports are presented at each CCPG Group highlighting emerging issues.

- 4.3 Strategic Risks and Service Risks are reported to DHSCP Risk Management Group bi-monthly and are subject to scrutiny by the group.

5.0 ASSESSMENT

a.1

Service	Current or Emergent Concern
Community Mental Health & Learning Disabilities	Clinical and management capacity continue to be the main risks associated with Mental Health and Learning Disability services. Learning Disabilities Within Learning Disabilities, capacity to support transitions from child to adult services and capacity to exercise guardianship duties are the key risks. The team have prioritised transition cases to manage this risk with support from across the mental health teams to also support, but there is a risk that demand will outstrip capacity over the coming months leading to increased pressure on families and unpaid carers. The capacity to support guardianship duties is being further explored through a capacity and demand improvement group. Mental Health A formal risk has now been raised regards the inability to undertake timely Morbidity and Mortality reviews and implement recommendations with the potential of failing to learn from these adverse events. Additional time has been realised by commissioning a retired consultant psychiatrist to work three sessions per week and utilising a limited amount of time from a single improvement advisor to support this work. There are currently 123 outstanding adverse events. Some mitigation exists in all events being considered when they happen, and any required immediate actions progressed through operational management systems. Community Mental Health Team (CMHT) Referral rates continue to rise with no sign of plateauing. For CMHT West, the pre-COVID average of 65 per month, now has an average of 150. For CMHT East, those same rates are 65 and 120, i.e. nearly

	double the pre-COVID rate. Patients are informed in writing of the acceptance of the referral. This notification can be either the offer of an appointment or to inform them that they have been placed on a waiting list. Contained within this letter is information about how to access mental health support in hours via the duty worker and out of hours including NHS24 for both statutory and third sector agencies. This letter also includes a Recovery Road Map QR code with access to local third-sector support services. Referrals for assessment and treatment of ADHD account for a very significant proportion of the increased referral rate. The ultimate solution to the difficulties being experienced will lie in the redesign of Community Mental Health Services.
Dundee Alcohol & Drug Recovery Service	DDARS continues to record six risks. The majority are showing a reducing risk exposure rating score, and one risk (1129) is to be transferred to the Alcohol and Drugs Partnership to link in with national work regarding the Benzodiazepine Pathway. Significant delays in receiving postmortem and toxicology are impacting on the ability to identify key learning for the organisation. This minimises the ability to implement any potential changes to practice that could mitigate any risks to patient care. A key risk for the service currently relates to the required activity to manage adverse events, in particular Morbidity and Mortality reviews. The required demands relating to this includes on a weekly basis - 1 wte administrator, 1 day Medical/Nurse team leader report collation and analysis per patient. 1.5-2 days of a manager chairing reviews and managing adverse event system. Within each mortality review required their needs to be attendance from Service Manager, Nurse Team Leader, Consultant/Medical staff, Pharmacy, Administration, and Police to ensure that a robust review has been undertaken.
Urgent and Unscheduled Care	Indicators of concern have become apparent within Dundee Enhanced Care at Home Team (DECaHT) over recent months which relates to the triage process, culture and case load management, with variations in the quality of nursing assessments. An independent quality of care review has been commissioned and is underway to enable accurate understanding of the challenges. New leadership was in place immediately prior to the initial visit and had identified similar themes with initial measures progressing to address these issues. Further work will be identified and monitored following completion of the review. Early improvement work had already been identified and implemented consistent with areas highlighted in the initial feedback and by the Team Lead, and a longer-term action plan will be developed upon receipt of the completed reports.
Nutrition & Dietetics	Ongoing risk 1105 is in relation to significant increased demand for Adult Weight Management Service, where referrals have seen a 700% increase from pre-COVID levels. The waiting list and waiting times continue to increase. Waiting time for tier 3 interventions is approximately 2 years. Waiting time for tier 2 service has reduced due to the ongoing review and redesign. In addition to the increase in demand the service is managing long term sickness absence and vacancies. Recruitment to band 6 posts is extremely challenging. A fixed term band 5 will be recruited to address the issue. Service redesign including the delivery of a dietetic support worker-led tier 2 weight management intervention, close working with partners and waiting list validation have supported increased

	capacity. It is however recognised that additional funding and a pause on referrals will be required to address current waiting lists and long-term service provision, and this is currently being explored through the Dundee HSCP management team.
Primary Care and Health Inequalities	A draft comprehensive sustainability plan is under review and will be finalised for approval. This plan focuses on: • Premises: Reviewing current buildings and exploring opportunities for improved space, co-location, or refurbishment. • Workforce: GP practices seek to recruit and continue to support training GPs. Consideration is given to job design and supporting career development to improve retention, including in the wider MDT roles. • Collaborative Working: Enhancing cross-practice and multi-agency partnerships to share resources, reduce duplication, and improve service delivery. <u>Governance Structure Development</u> The formal governance structure required to oversee, prioritise, and measure the impact of sustainability initiatives has not yet been fully established. <u>Barriers to Risk Reduction</u> Key barriers include ongoing national GP shortages, limited availability of suitable practice premises, and the complexity of implementing large-scale changes in a short timeframe. Indicators show an overall increasing demand for primary care services when considering the whole MDT resulting in waiting lists for some services and longer waits for access to routine monitoring appointments. The additional demands are placing staff under increasing pressure. Staff are working at full capacity to deliver day to day activities, with little or no scope to consider further service development.
Psychological Therapies	In September 2024 the Scottish Government wrote to NHS Tayside outlining that NHS Tayside Psychological Therapies Service was one of seven mainland Boards being placed in “enhanced support,” consequent to referral to treatment time (RTT) performance being below the 90% RTT 18-week target. Performance in April 2025 was 71.4% with 425 of the 595 patients commencing treatment within 18 weeks of referral. The total number waiting over 18 and over 52 weeks has a small but consistent downward trend. Waiting times are impacted by the higher volume specialities, particularly Clinical Neuropsychology and adult services (Adult Psychological Therapies and Psychology within CMHTs). Adult services are balanced in terms of demand and new patients seen each month but are not impacting on the total volume of people waiting. New staff scheduled to start will be used for some test of change work to reduce demand, allowing total numbers waiting to reduce. Actions being taken to impact performance include: • Agreement to recruit limited number of additional staff despite saving target (2.6wte have commenced work in late July/August) • Recruitment in September 2025 to an additional 7.2wte posts at Doctoral Level. • All additional staff will be allocated to areas of greatest need; replacement and additional posts are with HR for advertising. • Tests of change in Clinical Health Psychology to ensure full matched care model being used and only those requiring specialist and enhanced psychological care are placed on waiting

	list. • Advertise Clinical Neuropsychology posts that involve more integrated working (beginning with certain neurology sub-specialities) • Work to retain current specialist trainees due to qualify September 2025 • Psychology Director participating in Neurology whole system change work. There are 18 aggregated specialities under this target. 9 are meeting the standard consistently. 3 are currently performing well meeting the target in 80-90% of cases. The remaining 6 are the highest volume specialties (including adult psychological therapies, neuropsychology, community mental health and clinical health psychology). With the recruitment referenced above 3 of these specialist areas are predicted to meet the standard by Nov 2025, March 2026 and June 2026. • Neuropsychology posts remain hard to fill.
Community Services	Community Treatment and Care Services (CTACS) Increasing referrals (Transfer of Chronic Disease Monitoring from GP Practices and Reshaping Diabetes Pathway) and reduced administrative capacity have led to an increase in waiting times, particularly for Phlebotomy Services. The new Cardiovascular DES is anticipated to generate additional workload for the team. The changeover to the new Laboratory Information Management System (LIMS) planned for later this year will also result in a period of reduced capacity, and this will also have an impact on waiting times. Actions have been taken to reduce the impact of this, including ongoing recruitment, monitoring of clinics to ensure full utilisation and additional sessions (recognising that lack of available clinic space limits the ability to deliver these). Blood Bikes Scotland has increased its support to the service, reducing the need for healthcare support workers to deliver samples to Laboratory Services. Work is ongoing to identify funded service capacity to allow mapping with demand on an ongoing basis. Performance data is reported through the Primary Care Improvement Group.
Inpatient & Day Care	Services on the Royal Victoria Hospital site have recorded risks for concerns around the health environment. Risks are assessed on a regular basis, with support from Estates colleagues.
Older People's Mental Health / Care Homes	There are ongoing risks regarding the health environment due to the poor integrity of the roof on Kingsway Care Centre. This is assessed on a regular basis with Estates colleagues.

a.2 New Current Risks

There were one new current risks added to the system in this reporting period:

- Community Learning Disabilities Nursing – As a result of limited resources and staffing, the service will be unable to carry out the full volume of health checks required to comply with Scottish Government guidance.

b. Workforce Risks

- b.1 There are a number of risks (7, this is a decrease of 1 since last reporting period) pertaining to workforce availability across a wide spectrum of professions, including nurses, medical staff, allied health professions and social care staff. The vast majority of teams are affected to some degree, often with mitigations impacting on those teams who are able to recruit staff. Work continues to enhance recruitment and retention, with international recruits now being widely employed.

A number of these risks have now been closed with recruitment to the vacant posts permitting this. The table below outlines the existing workforce risks across the HSCP, including those recently closed.

The open risks are reliant on successful recruitment and/or new models of care being agreed and implemented, for example risk 1129. In a number of these risks, which have been open for a number of years, while the staffing resource has increased, the expectation from staff within that service has also increased, maintaining the overall risk exposure rating.

ID	Clinical Care Group/Locality	Title	Rating (initial)	Rating (current) as at 3rd April 25	Rating (current) as at 3rd June 25	Rating (current) as at 4th August 25	Rating (current) as at 1st October 25	Risk Trend	Rating (Target)
233	Dundee Drug and Alcohol Recovery Service	Increasing patient demand in excess of resources	20	15	15	15	15	→	12
612	Dundee Drug and Alcohol Recovery Service	Insufficient numbers of ISMS staff with prescribing competencies	25	15	15	15	15	→	9
1129	Dundee Drug and Alcohol Recovery Service	Lack of resource to deliver the benzodiazepine dependence pathway compliant with guidelines	20	16	16	16	16	→	9
1086	Mental Health (Dundee)	recruitment of clinical staff	15	12	12	12	12	→	8
1341	Mental Health (Dundee)	Staffing for delivered services	15	12	12	12	12	→	9
933	CBIR	Consultant medical staff	9	6	6	6	6	→	2
1434	Allied Health Professionals (Dundee HSCP)	Capacity issue due to vacancy and new staff -- Diabetes Team	20	12	12	12	12	→	6
877	Tayside Sexual and Reproductive Health	SRH Consultant Role	16	9	9	Treated/Archived 29/07/2025			
999	Mental Health (Dundee)	Specialist psychiatrist time in Tayside Eating Disorders Service	15	9	9	9	Treated/Archived 03/09/2025		

b.2 Clinical & Care Governance Arrangements

MEETING DATE	24-Apr-24		20-Jun-24		14-Aug-24		09-Oct-24		04-Dec-24		29-Jan-25		26-Mar-25		21-May-25		16-Jul-25		10-Sep-25	
EXCEPTION REPORT	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker	Report	Speaker
Learning Disability & Mental Health	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	N
Psychology	Y	N	N	N	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
DDARS & Sexual Health	N	Y	N	Y	N	N	Y	Y	Y	Y	N	N	N	?	Y	Y	N	N	Y	Y
Nutrition & Dietetics	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Community Services	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Acute & Urgent Care	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Inpatients & Day Care	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Older People MH & Care Homes	Y	Y	N	Y	N	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y	N	Y	N
Primary Care	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Specialist Services /Perinatal MH Team/ Maternity & Neonatal Psychology	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Y	Y	Y	Y

- b.3 During this reporting period, exception reports were presented to the CCPG Group from the following services as outlined in the table above.

Psychology Services have been absent for some considerable time. While informal updates have been provided by the acting psychology director on an informal basis, due to their attendance at the meeting as Clinical Lead, there has been no formal report provided. The governance leads for HSCP have been working with the Deputy Director of Psychology to support their attendance at forthcoming CCPG Groups which also includes support to provide the relevant exception and annual reports.

b.4 Key Elements Reported in CCPG Group

Community Services

- An engagement event was held for Community Treatment and Care Services (CTACS) across Tayside regarding the requirement to provide services to children and young people. Further consultation, engagement and training has been undertaken to support this considerable shift with implementation due to commence in December 2025.
- Physiotherapy and Occupational Therapy leadership structures within adult services are being redesigned to drive enhanced effectiveness across pathways. 6 of the 7 clinical leadership posts are now in post.
- There is an ongoing risk in relation to damp and mould in Ardler Clinic. Concerns have been raised with regard to staff health and absence due to respiratory conditions – this is being monitored.
- Silver Health and Safety award attained by two specialist nursing service (CTAC/COPD) and all Community Nursing Teams

Mental Health and Learning Disability

- There is currently an external joint inspection of Adult Mental Health Services by Care Inspectorate and Healthcare Improvement Scotland. A planning group is established to manage the process. A draft report is due in February 2026.
- Community Mental Health Team (CMHT): Referral rates continue to rise with no signs of plateau. For CMHT West, the pre-COVID average of 65 per month, now has an average of 150. For CMHT East, those same rates are 65 and 120, i.e. double the pre-COVID rate.
- Locum Psychiatry provision has stabilised again with the return of a second psychiatrist to CMHT West.
- From Datix analysis: Cluster of violence and aggression incidents: Small number of patients (Police already involved and behavioural management plan in place) involving verbal aggression over the phone, there have been three other in-person violence and aggression incidents within the clinic setting and one home-based incident. Weapons were involved in two of these (no bodily harm to anyone but property damage in one).

Psychiatry of Old Age (POA) In-patient and Community Services

- Community teams are now fully staffed and staff levels across the wards are improving.
- Kingsway Care Centre (KCC) building has a great number of issues for repair, especially concerning the roof. Due to recent heavy rain, it has been necessary to take some rooms out of use. Twelve desks are currently inaccessible for community staff. Ongoing Health and Safety review of the building is in place.
- Anti-ligature work has now been completed in four rooms in Ward 4, KCC.

Primary Care

- The lease process remains unclear. A Paper has been drafted for Executive Leadership Team to seek clarity and support moving this forward.
- Accommodation remains an issue for supporting clinical services across a number of areas, in terms of reduced availability and poor condition. Concerns have been raised about the potential impact on CTACS services if sufficient space cannot be found to house additional clinics.

Nutrition and Dietetics

- The Adult Weight Management waiting list continues to grow with referral rates 700% higher than pre-COVID levels. Significant redesign has occurred across the service and a paper has been compiled to seek additional funding to reduce this waiting list.
- Challenges with the paediatric and adult nutritional supplement supply to patients following contract changes and national shortages of feed are resolving. There has been a reduction in the number of adverse events reported. We continue to monitor the situation.

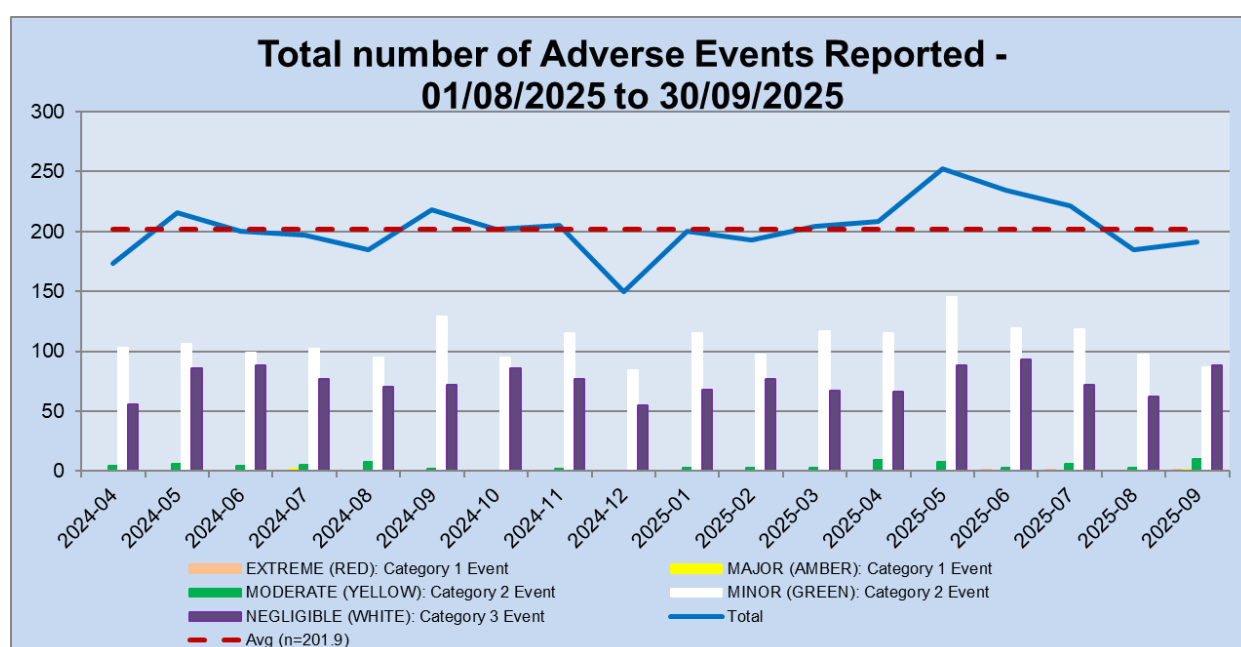
Dundee Drug and Alcohol Recovery Service

- All 10 Medication Assisted Treatment Standards are now Green in RAGB Report for Dundee HSCP.

c. Adverse Event Management

- c.1 Dundee CCPG Forum regularly discusses the themes from adverse events reported, with a view to learning from adverse events and supporting quality improvement. The forum scorecards include good evidence of scrutiny and management of frequently reported adverse events.

A weekly governance huddle is well-established and supports review and management of adverse events, providing an overview of adverse events across the HSCP and early identification of changes in reporting patterns.



Current Themes

Parenteral Nutrition

Patients within NHS Tayside are currently not receiving the expected standard of care regarding Parenteral Nutrition (PN), resulting in adverse impacts on clinical outcomes and recovery times following surgery. Ongoing Datix reports continue to highlight serious concerns around the safe and timely administration of PN in surgical services. Key issues include:

- Delays in securing appropriate line access
- Increased incidence of extravasation
- Inappropriate indications for PN
- A clear need for enhanced staff education on PN administration

Without targeted intervention, patients will continue to face significant delays in meeting their nutritional needs, leading to deterioration in nutritional status and avoidable harm. To address these concerns, a Quality Improvement (QI) team has been established with the following objectives:

- Ensure PN is used only when clinically appropriate and aligned with ESPEN guidelines
- Strengthen multidisciplinary collaboration in PN decision-making
- Improve the quality and consistency of documentation, data, and referrals
- Enhance staff knowledge and confidence in PN management
- Improve patient outcomes through standardised practices and timely reviews

While these objectives fall within the remit of the QI group, a critical barrier remains with the lack of timely access to appropriate vascular access. This issue lies outside the scope of the current QI initiative and continues to impact on nutritional care delivery.

The root cause is the absence of an agreed pathway for Peripherally Inserted Central Catheter (PICC) line insertion across NHS Tayside. Radiology services are unable to provide a responsive service due to high demand and competing priorities. Moreover, reliance on Interventional Radiology (IR) for PICC placement is neither cost-effective nor sustainable, as it diverts resources from other essential IR services.

Best practice recommends a dedicated ward-based PICC service, which would enable timely line placement and prevent delays in meeting patients' nutritional requirements. Establishing such a service would significantly improve care delivery and align with national standards.

Additionally, there is currently no dedicated resource to support the growing demand for education on PN practices within surgical services. Addressing this gap is essential to ensure safe, effective, and consistent PN management across the organisation.

Category 1 Adverse Events

There have been no Category 1 events recorded for the time period.

Significant Adverse Event Reviews (SAERs)

- c.2 There are currently four active Significant Adverse Event Reviews in Dundee HSCP.

132774	Awaiting level 1 sign off
180810	Awaiting level 1 sign off
217481	Draft report being circulated for comment
240162	Lead Reviewer identified. Review to commence

DHSCP meet weekly to review adverse events. This group also commissions Significant Adverse Event Reviews and monitors progress of ongoing reviews. 75% of SAERs currently breach the 140 days target for completion. There are multi-faceted reasons for this including identification of review teams and the complexities of the adverse events being investigated.

- c.3 The table below shows the number of overdue events by the year and department.

Department	2020	2021	2022	2023	2024	2025	Total*	Change**
Community Mental Health Services	2	2	13	29	27	23	96(97)	↓
Primary Care (DDARS)	0	2	6	13	7	10	38(38)	↓
West (DDARS)	0	2	0	5	17	9	33(35)	↓
General Practice - Dundee HSCP	0	0	1	3	0	27	31(27)	↑
East (DDARS)	0	3	1	1	8	14	27(34)	↓
Central (DDARS)	0	1	1	5	12	7	26(31)	↓
Psychiatry of Old Age - OPS (Dundee)	0	0	0	6	6	10	22(18)	↑
Community Learning Disabilities - Dundee HSCP	0	0	4	4	1	9	18(16)	↑
District Nursing (Dundee HSCP)	0	0	0	0	0	17	17(20)	↓
Nutrition and Dietetics (Dundee HSCP)	0	0	0	0	0	16	16(15)	↑
Other (DDARS)	0	0	0	0	6	6	12(12)	↔
Other - Mental Health (Dundee)	0	0	3	3	4	2	12(12)	↔
Area Psychological Therapy Service - MH(Dundee)	0	1	0	0	3	5	9(14)	↓
Allied Health Professions (Dundee HSCP)	0	0	1	2	2	2	7(7)	↓
Adult Psychotherapy Service - MH (Dundee)	0	0	1	0	1	1	3(3)	↔
Other - Specialist Palliative Care	0	0	0	0	0	3	3(3)	↔
MFE (Medicine for the Elderly) - OPS (Dundee)	0	0	0	0	0	3	3(3)	↔
(Risk Only) System-Wide Mental Health Risk - Dundee HSCP	0	0	0	0	2	0	2(2)	↔
Stroke and Neuro Rehab unit RVH	0	0	0	0	1	1	2(2)	↔
Health Inclusion Team, Dundee HSCP PCServices	0	0	0	0	0	2	2(1)	↑
Physiotherapy (Allied Health Professionals Dundee HSCP)	0	0	0	0	1	1	2(1)	↑
CAMHS (Child and Adolescent MH Services (in-patients) Regional)	0	0	0	0	0	1	1(0)	↑
CMHT - Social Work - DHSCP	0	0	0	1	0	0	1(1)	↔
Learning Disability - Social Work - DHSCP	0	0	0	0	1	0	1(2)	↓
General Practice - Dundee	0	0	0	0	1	0	1(1)	↔
Psychiatry of Old Age - Older Peoples' Services (Angus)	0	0	0	0	0	1	1(0)	↑
Speech and Language Therapy (AHPs, Dundee HSCP)	0	0	0	0	1	0	1(1)	↔
Adults and Older People	0	0	0	0	0	1	1(4)	↓
(blank)	0	0	0	0	1	0	1(2)	↓
Palliative Medicine	0	0	0	0	0	0	0(1)	↓
Corporate Services (Dundee)	0	0	0	0	0	0	0(1)	↓
Total	2	11	31	72	102	171	389(404)	↓

* Figures in brackets relate to the end of July 2025 report

** Since end of July 2025 report

There has been a longstanding concern regards the overdue verified events, specifically for Mortality and Morbidity Review part 2 following a death of a patient. The focus for teams is very much on contemporary adverse events rather than historical adverse events, due to the current longstanding issues with workforce availability. Other factors also contribute to these adverse events not being progressed, including awaiting toxicology results, Procurator Fiscal involvement, awaiting information from other agencies (e.g. Police Scotland) and awaiting responses from other services in NHS Tayside.

There has been a renewed focus on these through our Clinical, Care & Professional Governance Group. Mental Health & Learning Disability Services and Dundee Drug and Alcohol Recovery Services have established adverse incident review groups to further support this work.

Event Severity	2020	2021	2022	2023	2024	2025
EXTREME (RED): Category 1 Event	1(1)	0(0)	1(1)	1(1)	0(0)	2(2)
MAJOR (AMBER): Category 1 Event	0(0)	0(0)	0(0)	0(0)	1(1)	1(0)
MODERATE (YELLOW): Category 2 Event	0(0)	0(0)	1(1)	8(8)	11(11)	26(29)
MINOR (GREEN): Category 2 Event	0(0)	0(0)	4(4)	12(12)	23(29)	53(49)
NEGLIGIBLE (WHITE): Category 3 Event	0(0)	0(0)	1(1)	5(5)	7(8)	36(26)
MORTALITY LEARNING EVENT (PURPLE)	1(1)	11(11)	24(28)	46(49)	60(75)	53(50)
(blank)	0(0)	0(0)	0(0)	0(1)	0(0)	0(0)
Total	2	11	31	72	102	171

d. Feedback

d.1 Complaints

Complaints management for stage 2 complaints has seen a reduction in performance across the Partnership in this reporting period. Closer collaboration with the Patient Experience Team to improve this performance is being developed which will also include review of internal processes to support complaints management.

All teams are asked to report on their complaints through the CCPG Group and Forum to ensure the sharing of learning across the Health and Social Care Partnership.

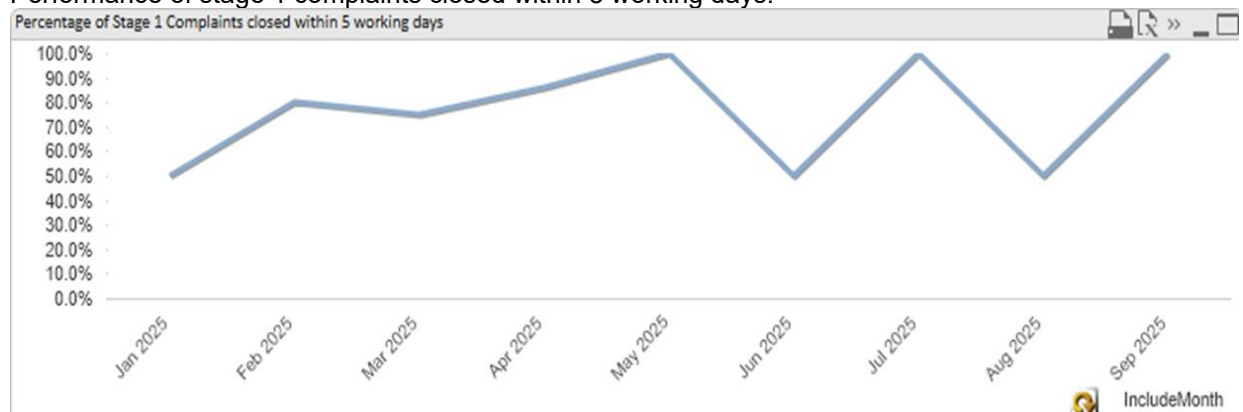
d.2 Performance for number of complaints received, number of complaints closed, and the percentage closed within timescales are shown below.

- Stage 1 complaints are within 5 working days.
- Stage 2 complaints are within 20 workings days.

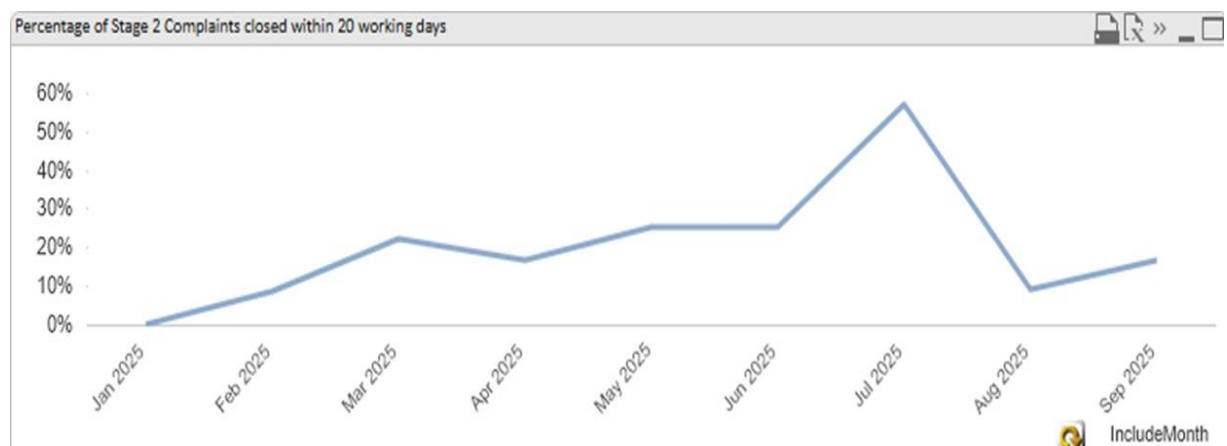
The complaints performance update for 1 January to 30 September 2025 for DHSCP is:

Month	New cases received
Jan 2025	10
Feb 2025	21
Mar 2025	13
Apr 2025	16
May 2025	10
Jun 2025	15
Jul 2025	14
Aug 2025	9
Sep 2025	5
Total	113

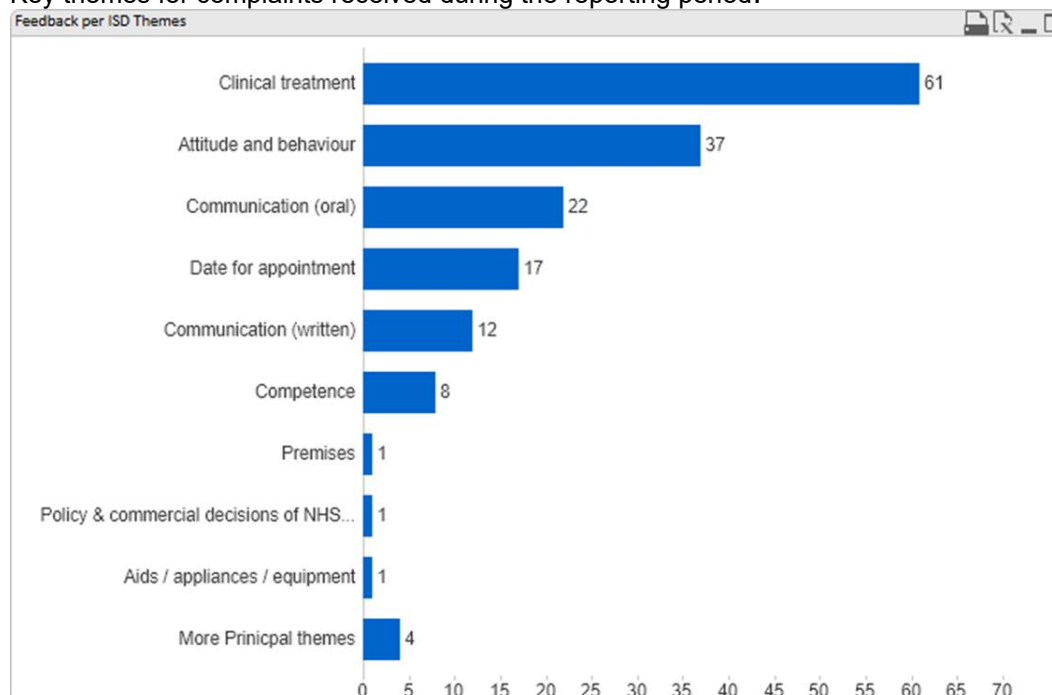
Performance of stage 1 complaints closed within 5 working days:



Performance of stage 2 complaints closed within 20 working days:



Key themes for complaints received during the reporting period:



d.3 Positive feedback

The development of the Care Opinion feedback system continues across the HSCP. This will provide additional direct patient feedback for teams to reflect upon.

d.4 Scottish Public Services Ombudsman Reports

One case was referred to the Ombudsman for review from the Community Nursing Service. No further action was taken by the ombudsmen with them reporting they were highly satisfied with the care demonstrated from the community nursing team.

d.5 External Reports & Inspections

Service	Audits/Inspections
Psychiatry of Old Age	The Mental Welfare Commission for Scotland Inspection at Kingsway Care Centre, Ward 4 in October 2024. The final report was published in March 2025. There are seven recommendations within the SMART action plan. Six of the seven recommendations have been actioned: • MDT documentation completion • Use of updated MDT document templates • Guardianship / power of attorney notification system • Consultation with welfare proxies • Locked door policy awareness • Involvement of patient and relatives in care planning One of the seven recommendations is still in progress: this is ongoing with temporary screening in place. The teams have been successful in securing funding from the Charitable foundation to upgrade the garden spaces. • Garden fencing improvements
Mental Health	A joint inspection of adult services in the Dundee Health and Social Care Partnership commenced in September 2025. This will focus on adults living with mental illness and their unpaid carers. A draft inspection report is due in Mid February 2026.

6.0 POLICY IMPLICATIONS

- 6.1 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.

7.0 RISK ASSESSMENT

Risk 1 Description	The risk of not providing sufficient assurance through governance assurance routes will reduce confidence in the ability of the HSCP to deliver safe, quality care.
Risk Category	Governance
Inherent Risk Level	Likelihood (2) x Impact (4) = Risk Scoring (8)
Mitigating Actions (including timescales and resources)	Systems in place for all operational teams to provide exception reports to the clinical, care and professional governance group. 'Getting It Right' Group established to support development of reporting framework for HSCP.
Residual Risk Level	Likelihood (2) x Impact (4) = Risk Scoring (8)
Planned Risk Level	Likelihood (1) x Impact (3) = Risk Scoring (3)
Approval Recommendation	The risk level should be accepted with the expectation that the mitigating actions are taken forward.

8.0 CONSULTATIONS

- 8.1 The Chief Finance Officer, Chief Officer, Locality Managers and the Clerk were consulted in the preparation of this report.

9.0 BACKGROUND PAPERS

None

Dr David Shaw
Clinical Director

DATE: 28 October 2025

Jenny Hill
Head of Service

Angela Smith
Interim Head of Health and Community Care

Matthew Kendall
Allied Health Professions Lead

Niki Walker
Clinical Governance Facilitator

Level of Assurance		System Adequacy	Controls	
Substantial Assurance		A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited	Controls are applied continuously or with only minor lapses.	☐
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Controls are applied frequently but with evidence of non-compliance.	☒
Limited Assurance		Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Controls are applied but with some significant lapses.	
No Assurance		Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Significant breakdown in the application of controls.	

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REPORT TO: PERFORMANCE AND AUDIT COMMITTEE –26 NOVEMBER 2025

REPORT ON: QUARTERLY FEEDBACK REPORT – 1st and 2nd QUARTER 2025/2026

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC46-2025

1.0 PURPOSE OF REPORT

The purpose of this report is to summarise feedback received for the Health and Social Care Partnership (HSCP) in the first and second quarters of 2025/26. The complaints include complaints handled using the Dundee Health and Social Care Partnership Social Work Complaint Handling Procedure, the NHS Complaint Procedure and the Dundee City Integration Joint Board Complaint Handling Procedure.

2.0 RECOMMENDATIONS

It is recommended that the Performance and Audit Committee (PAC):

- 2.1 Note the complaints handling performance for health and social work complaints set out within this report.
- 2.2 Note the work which has been undertaken to address outstanding complaints within the HSCP and to improve complaints handling, monitoring, and reporting.
- 2.3 Note the recording of Planned Service Improvements following complaints that are upheld or partially upheld.
- 2.4 Note the work ongoing to implement Care Opinion as a feedback tool for all services in the Health and Social Care Partnership.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

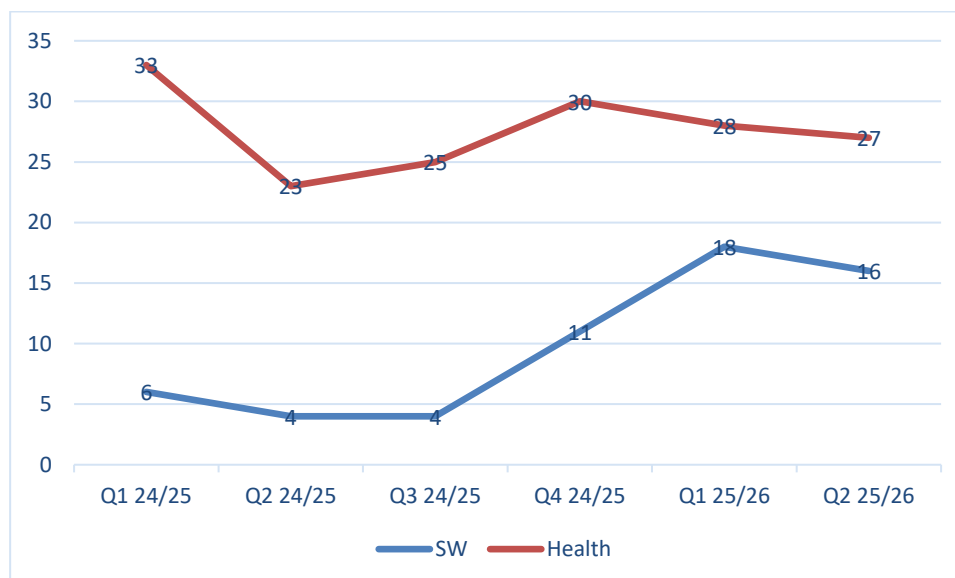
- 4.1 Since the 1st April 2017 both NHS and social work complaints follow the Scottish Public Service Ombudsman Model Complaint Handling Procedure. Both NHS Tayside Complaint Procedure and the Dundee Health and Social Care Partnerships Social Work Complaint Handling Procedures have been assessed as complying with the model complaint handling procedure by the SPSO.
- 4.2 Complaints are categorised by 2 stages: Stage 1: Frontline Resolution and Stage 2: Investigation. If a complainant remains dissatisfied with the outcome of a Stage 1: Frontline Resolution complaint, it can be escalated to a Stage 2. Complex complaints are handled as a Stage 2: Investigation complaint. If a complainant remains dissatisfied with the outcome of Stage 2: Investigation complaint they can contact the Scottish Public Services Ombudsman who will investigate the complaint, including professional decisions made. Complaints about the delivery of services are regularly presented to the Clinical, Care and Professional Governance Group to inform service improvement.
- 4.3 While the first graph advises the volume of complaints received during the period, this report is based upon complaints closed within the period.

- 4.4 Please note that not all figures will add up to 100% due to data quality issues within the data provided from the corporate complaints systems (for example, missing fields or complaints received but transferred to a non-DHSCP service) .
- 4.5 Whilst the SPSO mandatory complaint reporting categories only apply to non-NHS complaints the Health and Social Care Partnership has committed to providing a cohesive complaint report that supports IJB members to compare complaints activity and outcomes across the multiple processes as easily as possible. Therefore, NHS complaints have been included in the same category of reporting. However, there are some difficulties in gaining timeous access to the NHS complaint data to allow categorisation to be undertaken and reported.

5 Complaints Received

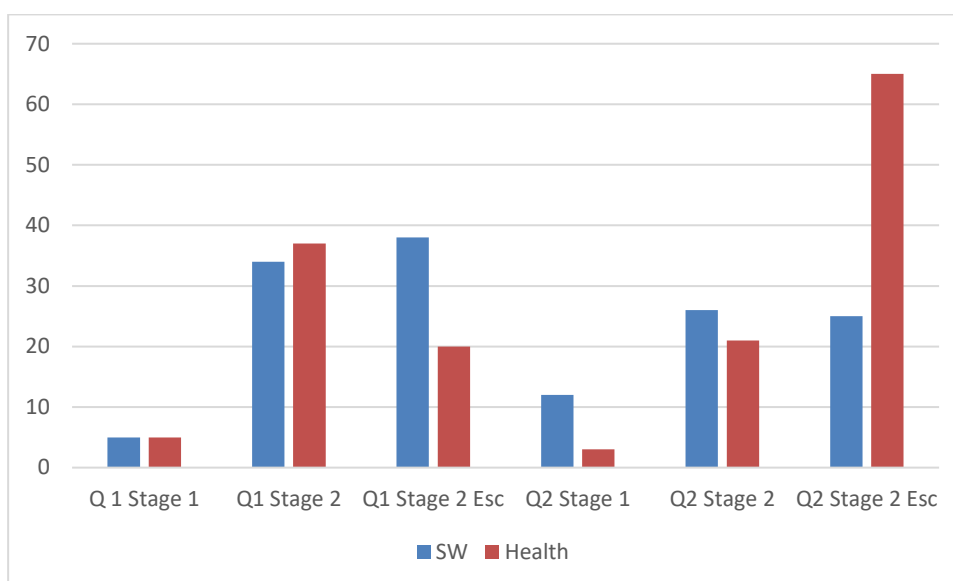
- 5.1 In the first quarter of 2024/25 a total of 17 complaints were received about social work or social care services, which is the highest within quarterly number within the last year. In the second quarter 16 complaints were received.
- 5.2 Health received 28 complaints for Q1 within in the Dundee Health and Social Care Partnership. In the second quarter 27 complaints were received.

Number of complaints received quarterly



The graph shows that social work complaints have seen a sustained increase received over quarter one and two, compared to the previous year.

5.3 Average Days to Respond



The graph indicates that Stage 1 complaints are being responded to within timescales (Stage 1 – 5 days with potential to extend to further 10 days). However Stage 2 Complaints are not being responding to within timescales (Stage 2 – 20 days with potential to extend further).

5.4 Complaints Stages – Closed within Timescale

Stage 1 complaints are completed within 5 days or given a maximum extension of a further 10 days.

Stage 1	Q1 2024/25		Q2 2024/25		Q3 2024/25		Q4 2024/25		Q1 2025/26		Q2 2025/26	
Social Care	2	67%	1	33%	0	0%	4	44%	4	57%	3	33%
Health	16	89%	9	90%	11	79%	8	62%	9	100%	6	100%

For the past two quarters all Stage One Health complaints have been closed within timescales.

5.5 Stage 2 complaints are completed within 20 working days and can be extended also.

Stage 2	Q1 2024/25		Q2 2024/25		Q3 2024/25		Q4 2024/25		Q1 2025/26		Q2 2025/26	
Social Care	1	100%	1	33%	0	0%	0	0%	2	29%	2	29%
Health	7	39%	9	47%	13	45%	7	25%	5	31%	9	60%

5.6 For the second quarter Stage 2 Health complaints saw an increase in being completed within timescales..

5.7 Feedback teams are working together and regularly reviewing open complaints to understand where improvements can be made in ensuring timescales can be met. However, due to the nature of our services, there will be complaints which cannot be completed within timescales due to their complexities.

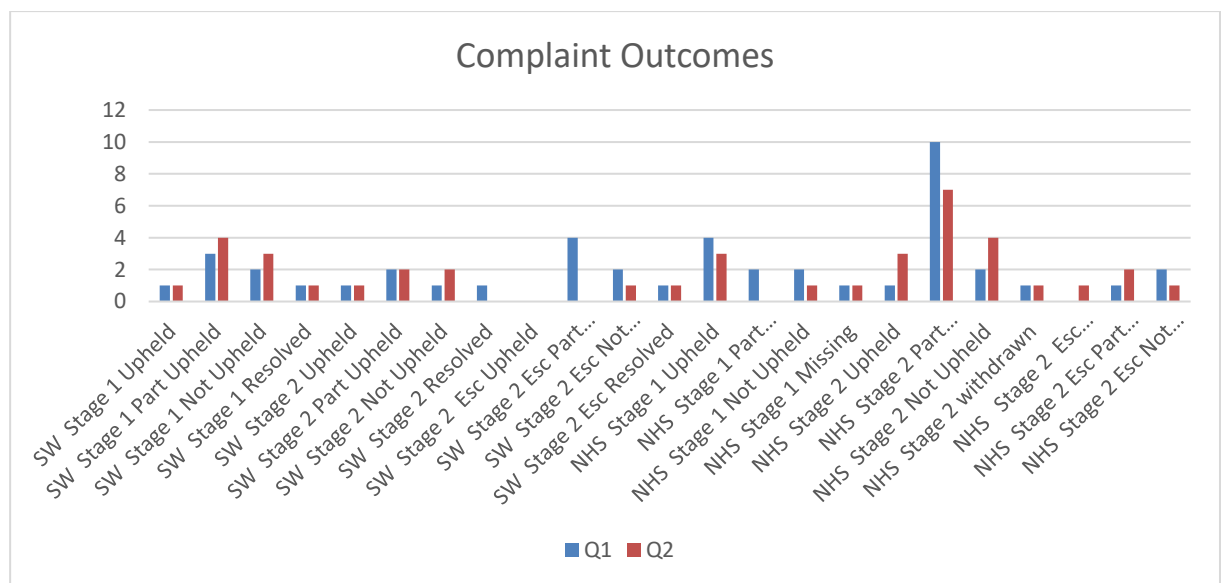
5.8 Regular communication with staff working on complaints, especially the overdue responses has been ongoing and are aware that where possible timeous responses should be sent.

- 5.9 There has also been discussion of the DHSCP complaints staff having access to Qlikview for easier access to complaints information and to improve complaints handling.

6 Complaint Outcomes

- 6.1 Over quarters One and Two there is a wide range of complaint outcomes recorded for completed complaints.

This wide range of complaint outcomes suggests that all complaints are investigated fully and where the complaint is upheld that means that the DHSCP agree with the complainants' reasons for complaint.



7 Planned Service Improvements

- 7.1 Partially upheld and upheld complaints receive planned service improvements logged against them by the allocated complaint investigator, and these must be completed within a set timeframe.
- 7.2 These planned service improvements can range from process improvements or re-design to team briefings regarding staff attitude and behaviour.
- 7.3 Over Quarters One and Two there were 52 partially upheld or upheld complaints for social care and health which have all identified a cause and have service improvements planned to address these. By putting these planned service improvements in place, the Partnership aims to minimise complaints of the same nature being received.
- 7.4 An example of this is complaints which were received regarding changes to allocated social worker to be communicated in writing, including details of any interim arrangements and a multi-disciplinary annual review of service provision.

8 Open Complaints

- 8.1 On the 5th November there were a total of 59 open health and social care complaints.

	Total Open	20 days or less	21-39 days	40-99 days	100 days +	180 days +	Average Days
Social Care	5	2	1	2	0	0	39
Health	16	9	5	2	0	0	20

- 8.2 Fifteen of the open complaints currently sit within the Mental Health Service which by the nature of the service are more complex and can take longer to resolve.
- 8.3 There were currently four Health complaints which are under consideration by the Scottish Public Services Ombudsman. Two of which have come back with no further action required from the service. One complaint we were required to provide the complainant with a further response and one complaint is still under review awaiting further information from the Mental Health service.

9 Compliments

- 9.1 We are receiving compliments on Care Opinion. One received was about the Macmillan Nurses based at Stracathro Hospital and the care they gave to a patient with a palliative diagnosis. Another compliment was about the Dundee Enhanced Care At Home Team following a patient's anaemia diagnosis.

10 IJB Complaints

- 10.1 No complaints about the Integration Joint Board have been received.

11 Care Opinion

- 11.1 Dundee Health and Social Care Partnership has subscribed to the Care Opinion platform and work is underway with a small team to develop and implement the system within all service areas across the partnership.
- 11.2 Care Opinion is an independent not-for-profit website which has been backed by the Scottish Government for use across all NHS boards in Scotland since 2013.
- 11.3 The majority, at least 70%, of stories submitted to Care Opinion are positive pieces of feedback. Care opinion makes it easier for staff to hear how their work has made a difference and is valued by the local community. The online feedback tool contributes towards a culture of openness, fairness, and transparency. All services provided by DHSCP will be available on Care Opinion.
- 11.4 Currently DHSCP are identifying Teams to add to the 'service tree' and working with National Care Opinion team to have these teams added to Care Opinion.
- 11.5 Currently activities for fully utilising Care Opinion include:
- Mapping over where services previously sat on the NHST or other Tayside HSCP Care Opinion (negotiating process for delegated services)
 - Identifying who will respond from each team, adding them to Care Opinion as responders, creating alerts for them and ensuring they have login details and access to training / support
 - Ordering materials (included in subscription)
 - Creating bespoke posters using service specific QR code (awaiting a more final service tree)
 - Communication Plan
- 11.6 Regular metrics and reporting of Care Opinion activity will be incorporated into the standing feedback items presented to the IJB and CCPG.

Metrics may include:

- No. of stories received
- Positive vs negative feedback %
- Breakdown of services receiving feedback
- Actions or changes taken

12 POLICY IMPLICATIONS

- 12.1 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.

13 RISK ASSESSMENT

- 13.1 This report has not been subject to a risk assessment as it is provided for information and does not require a policy decision from the PAC.

14 CONSULTATIONS

The Chief Officer, Acting Head of Strategic Services and the Clerk were consulted in the preparation of this report.

15 BACKGROUND PAPERS

None

Christine Jones
Acting Chief Finance Officer

DATE: 5 November 2025

Clare Lewis-Robertson
Lead Officer