



Council Offices, Almada Street  
Hamilton, ML3 0AA



Monday, 16 February 2026

Dear Member

## **South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee**

The Members listed below are requested to attend a meeting of the above Sub-Committee to be held as follows:-

**Date: Tuesday, 24 February 2026**  
**Time: 10:00**  
**Venue: By Microsoft Teams,**

The business to be considered at the meeting is listed overleaf.

Yours sincerely

**Paul Manning**  
**Chief Executive**  
**South Lanarkshire Council**

**Louise Long**  
**Chief Executive**  
**NHS Lanarkshire**

**Members**  
**South Lanarkshire Council**  
Eileen Logan, Margaret B Walker

**NHS Lanarkshire**  
Lesley McDonald, Donald Reid

## BUSINESS

- 1 **Declaration of Interests**
- 2 **Minutes of Previous Meeting** 5 - 14  
Minutes of the meeting of the South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee held on 25 November 2025 submitted for approval as a correct record. (Copy attached)

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### Item(s) for Consideration

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- 3 **Performance Monitoring Report** 15 - 32  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 4 **Risk Management Update** 33 - 48  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 5 **Financial Monitoring 2025/2026** 49 - 64  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 6 **Internal Audit Plan 2025/2026 Progress Report** 65 - 72  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 7 **Progress Report on Agreed Actions** 73 - 80  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 8 **External Audit Plan and Audit Fee 2025/2026** 81 - 100  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 9 **Internal Audit Plan 2026/2027** 101 - 118  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)
- 10 **Care at Home - Assurance on Scheduling** 119 - 124  
Report dated 16 February 2026 by the Director, Health and Social Care. (Copy attached)

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### Urgent Business

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- 11 **Urgent Business**  
Any other items of business which the Chair decides are urgent.

***For further information, please contact:-***

Clerk Name:	Elizabeth-Anne McGonigle
Clerk Telephone:	07385403101

Clerk Email:	<a href="mailto:elizabeth-anne.mcgonigle@southlanarkshire.gov.uk">elizabeth-anne.mcgonigle@southlanarkshire.gov.uk</a>
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## **SOUTH LANARKSHIRE INTEGRATION JOINT BOARD (PERFORMANCE AND AUDIT) SUB-COMMITTEE**

Minutes of the meeting held by Microsoft Teams on 25 November 2025

### **Chair:**

Lesley McDonald, NHS Lanarkshire (Voting Member)

### **Present:**

#### **NHS Lanarkshire Board (Voting Member)**

Donald Reid, Non Executive Director

#### **South Lanarkshire Council (Voting Members)**

Councillor Margaret B Walker (Depute) and Councillor Eileen Logan

### **Attending (Non-Voting):**

#### **Health and Social Care Partnership**

S Sengupta, Chief Officer; M Moy, Section 95 Officer

#### **NHS Lanarkshire**

L Thomson, Nurse Director

#### **South Lanarkshire Council**

I Beattie, Head of Health and Social Care (Hamilton and Clydesdale)

### **Also Attending:**

#### **NHS Lanarkshire**

J Cringles, Business Support Manager; J Lyall, Chief Internal Auditor

#### **South Lanarkshire Council**

Y Douglas, Internal Audit Manager; E-A McGonigle, Administration Adviser

#### **Audit Scotland**

D Meechan, Senior Auditor

### **Apologies:**

#### **NHS Lanarkshire (Non-Voting)**

P O'Neill, Head of Health and Social Care (Rutherglen/Cambuslang and East Kilbride); Dr M Russell, Medical Director

#### **Audit Scotland**

J Boyd, Audit Director

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### **Chair's Opening Remarks**

The Chair advised that, following the meeting of the Sub-Committee, voting members would meet with the South Lanarkshire Council (SLC) Internal Audit Manager and NHS Lanarkshire (NHSL) Chief Internal Auditor. That meeting would be held in private, without senior management, and was intended to support Internal Audit's independence in compliance with the Global Internal Audit Standards (GIAS).

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### **1 Declaration of Interests**

No interests were declared.

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## 2 Minutes of Previous Meeting

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The minutes of the meeting of the South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee held on 26 August 2025 were submitted for approval as a correct record.

**The Sub-Committee decided:** that the minutes be approved as a correct record.

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## 3 Minutes of Special Meeting

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The minutes of the special meeting of the South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee held on 23 September 2025 were submitted for approval as a correct record.

**The Sub-Committee decided:** that the minutes be approved as a correct record.

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## 4 Performance Monitoring Report

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A report dated 17 November 2025 by the Director, Health and Social Care was submitted presenting an update on performance against the core suite of measures developed for the Strategic Commissioning Plan (SCP) 2025 to 2028.

As part of good governance, accountability and visibility, performance reports were provided to all meetings of the South Lanarkshire Integration Joint Board (IJB) and IJB (Performance and Audit) Sub-Committee (PASC). The appended performance report detailed the core metrics identified for the SCP 2025 to 2028 which focused on 5 strategic goals, as detailed in paragraph 3.1 of the report.

The regular reporting of the core suite of performance measures was also accompanied by a cycle of dedicated 'deep dive' reports on each strategic goal, with a different strategic goal focused on at IJB meetings.

The core metric suite of performance measures was detailed in the appendix to the report. In line with the best practice option suggested by Internal Audit, the link between performance outcomes and strategic risks was detailed in section 7 of the appendix.

Section 6 of the appendix detailed notable practice and highlighted that the Health and Social Care Partnership (HSCP) had been recognised at the Scotland's Health Awards 2025 as follows:-

- ◆ Blantyre Life – finalist at the Integrated Care Award
- ◆ David Walker Gardens smart tv development – finalist at the Care for Mental Health Award

The awards ceremony had taken place on 6 November 2025, with Blantyre Life winning the prestigious Integrated Care Award which recognised its transformative impact on recovery, independence and dignity. On behalf of the Chief Officer and the Senior Management Team, the Chief Financial Officer congratulated staff from both Blantyre Life and David Walker Gardens for their achievements and national recognition. The Chair, on behalf of the Sub-Committee, echoed those comments.

The Chief Officer responded to a member's question in relation to the National Integration Core Indicator on Accident and Emergency Attendances.

In response to a request from the Chair, which was endorsed by members, the Chief Officer undertook to engage with the NHS Lanarkshire Director of Acute Division and the Director of Interface Division in relation to delivering a joint presentation at the 16 December 2025 IJB

meeting on whole system “flow” and unscheduled care performance. As part of that proposed presentation, an update on implementation of agreed developments, notably Flow Navigation Centre Plus and Discharge Without Delay, challenges and planned improvements was requested.

**The Sub-Committee decided:** that the contents of the report be noted.

*[Reference: Minutes of 26 August 2025 (Paragraph 3) and Minutes of the Integration Joint Board of 23 September 2025 (Paragraph 7)]*

*Lesley Thomson joined the meeting during this item of business*

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## **5 Risk Management Update**

A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing an update on the Integration Joint Board’s (IJB) Risk Register and associated partner risks.

The IJB was required to have an approved Risk Management Strategy and Risk Register in place which detailed the organisation’s approach to risk and how it would identify and manage risks to mitigate against subsequent impact. Information was provided on the governance and oversight arrangements in place.

The following information was detailed in the appendices to the report:-

- ◆ the IJB Risk Register as at 1 October 2025 at Appendix 1 to the report, which highlighted all risks in focus and summarised on a heat map
- ◆ trend information over time of the IJB risks at Appendix 2 to the report, with each risk being assigned an index number for ease of referencing
- ◆ a summary of top risks at Appendix 3 to the report

The main changes to the risk register since the last report to the IJB were detailed in paragraph 4.3 of the report and summarised as follows:-

- ◆ the market provider capacity had been escalated from a medium risk to a very high risk
- ◆ the winter demand risk had increased to a very high risk

The Head of Health and Social Care (Hamilton and Clydesdale) responded to members’ questions and comments in relation to what was being done to mitigate and monitor the risks associated with market provider capacity.

**The Sub-Committee decided:**

- (1) that the contents of the report be noted; and
- (2) that the revised IJB Risk Register be endorsed prior to submission to the Integration Joint Board (IJB) for approval.

*[Reference: Minutes of 26 August 2025 (Paragraph 4) and Minutes of the Integration Joint Board of 23 September 2025 (Paragraph 5)]*

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## **6 Financial Monitoring 2025/2026**

A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing a summary of the financial position of the Health Care Services and the Social Care

and Housing Services delegated to the South Lanarkshire University Health and Social Care Partnership (SLUHSCP).

This was the third financial monitoring report for 2025/2026 and was based on the financial monitoring reports received from the Director of Finance of NHS Lanarkshire (NHSL) and the Executive Director (Finance and Corporate Resources) of South Lanarkshire Council (SLC). The position detailed was based on the information contained in each partner's respective financial systems and included accruals and adjustments in line with the respective financial policies.

In respect of Health Care Services, the actual position as at 31 August 2025 was a net underspend of £0.389 million. A breakeven position was currently forecasted at 31 March 2026.

In respect of Social Care and Housing Services, the forecast variances projected at 31 March 2026 were outlined in section 5 and Appendix 2 of the report. The position at 31 March 2026 was based on the information available at 5 September 2025. A projected year-end variance was not currently reported by the partner for the delegated services. Notwithstanding ongoing recruitment activity, underspends were still expected within employee costs due to vacancies. It was assumed that any non-recurring underspends could be offset by a transfer to an IJB earmarked reserve to address anticipated budget pressures, however, this would be subject to SLC and IJB approval. A probable outturn exercise would be undertaken to provide a future update in respect of the projected outturn.

Section 6 of the report provided a summary of the Savings 2025/2026 and the progress achieved.

Section 7 of the report provided information in relation to Reserves 2025/2026. Based on the information available, the movement on reserves to date was a decrease of £0.738 million.

A budget update for 2025/2026 totalling £4.012 million was provided at paragraph 8.1 and Appendix 5 of the report. As detailed at paragraph 8.2, NHSL winter pressures funding totalling £2.278 million was being allocated to South Lanarkshire to support the Out of Hours GPs and Pharmacy First services and additional social care services. The Winter Action Leadership Group would monitor the winter plans to ensure funding was allocated to enable maximum impact on winter pressures.

The transformational improvement opportunities currently being progressed were highlighted at section 9 of the report. A working group was progressing the scope of the project across Residential Care Services. This was at an early, exploratory stage and engagement with the Care Inspectorate and Housing Services was ongoing.

The Chief Financial Officer responded to a member's question in relation to budget setting processes.

**The Sub-Committee decided:**

- (1) that the contents of the report be noted;
- (2) that the year-to-date and projected outturn across the delegated Health Care Services and Social Care and Housing Services be noted; and
- (3) that the operational and financial impact of the ongoing significant demand and capacity challenges across the Health and Social Care system be noted.

*[Reference: Minutes of 26 August 2025 (Paragraph 5) and Minutes of the Integration Joint Board of 18 March 2025 (Paragraph 7) and 23 September 2025 (Paragraph 6)]*

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## **7 Internal Audit Plan 2025/2026 - Risk Strategy Assignment**

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A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing a summary of the findings and conclusions from the Risk Strategy Assignment which was included in the 2025/2026 Internal Audit Plan.

The Sub-Committee approved the 2025/2026 Internal Audit Plan on 5 March 2025. A total of 60 days had been committed to undertake the Plan. The assignment on risk strategy sought to assess that governance structures and processes were appropriately designed and operating as intended, reflecting the principles of the Three Lines Model developed by the Chartered Institute of Internal Auditors. Separately, the audit of operational activities was being undertaken under the auspices of the partner bodies, as detailed in paragraph 3.3 of the report.

The internal audit assignment on risk strategy was issued in draft on 31 October 2025 and had been delivered without scope or resource limitations. The report had been finalised prior to the meeting of the Sub-Committee on 25 November 2025. The Risk Register that had been presented to the Sub-Committee on 26 August 2025 was used for the purpose of the review. The background to the audit assignment was detailed in paragraph 4.6 of the report.

The audit assignment findings were detailed in paragraphs 4.8 to 4.28 of the report. The Global Internal Audit Standards (GIAS) required that engagement conclusions aligned with the overall audit objectives, and the reported findings were prioritised in order of significance. The most material findings from the audit assignment, in order of significance, were detailed in paragraphs 4.29 to 4.33 of the report. Given the nature of the assignment, there was no overall audit assurance, however, the following advisory steps, to develop the methodology further, were set out in paragraph 4.32 of the report:-

- ◆ the initial, broad allocation of controls should be refined (with more detailed control descriptions developed)
- ◆ controls should be designated as providing a high, medium or low level of assurance
- ◆ the Sub-Committee, with the assistance of senior management, should identify and map additional sources of assurance
- ◆ there should be an assessment of areas where further, formal assurance provision was required, and actions should be developed to close those gaps

Those steps would enable the Sub-Committee to be able to assess levels of assurance from each source to ensure that those aligned with the overall required level of assurance.

The programme to deliver deeper dive reports would continue and those would have regard to key risks. Control analysis and assurance mapping should be embedded within risk management processes, with the map updated regularly to reflect any changes in risk, controls or assurance activities.

The Chair, on behalf of the Sub-Committee, thanked officers for the informative report and for undertaking this important piece of work. The Depute Chair echoed those comments.

### **The Sub-Committee decided:**

- (1) that the outcome of the Risk Strategy Assignment provided assurance that the Integration Joint Board (IJB) had developed a formal risk strategy supported by a risk register;
- (2) that the initial analysis of the declared controls be noted; and
- (3) that the further development of the methodology adopted to support how the IJB (Performance and Audit) Sub Committee (PASC) continued to receive assurances that controls were working effectively be approved.

*[Reference: Minutes of 5 March 2025 (Paragraph 12) and Minutes of the Integration Joint Board of 11 December 2024 (Paragraph 15)]*

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## **8 Internal Audit Plan 2025/2026 - Governance Review Assignment**

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A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing an update on the completion of the Governance Review Assignment which was included in the 2025/2026 Internal Audit Plan.

The Sub-Committee approved the 2025/2026 Internal Audit Plan on 5 March 2025. A total of 60 days had been committed to undertake the Plan. The audit of operational activities was being undertaken under the auspices of the partner bodies, as detailed in paragraph 3.2 of the report.

Section 4 of the report fully detailed the 2025/2026 audit output from the Governance Review Assignment. Overall, the Internal Audit opinion was that the Integration Joint Board (IJB) had robust governance and financial arrangements in place. The findings from this review were designed to enhance those arrangements, along with suggestions for good practice. The IJB Code of Conduct had been approved on 11 December 2024 and was in line with legislation. Robust action had been completed to ensure members were aware of the expected standard of behaviour.

The audit had identified significant governance developments and good practice in the areas of strategy, governance and assurance, performance reporting and financial managements. Four key findings and 3 governance enhancements for management consideration were detailed in paragraphs 4.5 and 4.6 of the report, respectively.

The Chief Internal Auditor extended thanks to the Chief Officer, Chief Financial Officer and wider team for their valuable input to this assignment. The Chief Officer thanked the Internal Auditors, emphasising that it was essential for the IJB to have robust governance assurances in place. The Chair, on behalf of the Sub-Committee, endorsed those comments.

**The Sub-Committee decided:** that the outcome of the Governance Review Assignment provided assurance that the Integration Joint Board (IJB) had robust governance and financial arrangements in place.

*[Reference: Minutes of 5 March 2025 (Paragraph 12) and Minutes of the Integration Joint Board of 11 December 2024 (Paragraph 15)]*

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## **9 Progress Report on Agreed Actions**

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A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing an update on progress in respect of the actions previously agreed with the External Auditor and the Internal Auditors to further develop the Integration Joint Board (IJB) governance framework.

The External Audit Annual Report 2024/2025 had been presented at the special meeting of the Sub-Committee on 23 September 2025 and concluded that the financial statements of the IJB for 2024/2025 gave a true and fair view of the state of affairs and of its net expenditure for the year. An unqualified, independent auditor's report was, therefore, issued.

In relation to the Annual Accounts 2025/2026, the External Auditor had suggested that the management commentary was enhanced to include a summary of performance during the year against the Ministerial Steering Group targets, the 2025 to 2028 Strategic Commissioning Plan

(SCP) priorities and public protection measures, and this would be reflected in the Annual Accounts 2025/2026.

One action in relation to financial planning had been highlighted by External Audit as being partially accepted and an update on this ongoing action was attached as an appendix to the report.

Officers responded to a member's question in relation to the financial planning recommendation which had been partially accepted.

**The Sub-Committee decided:** that the content of the report and progress to date be noted.

*[Reference: Minutes of 26 August 2025 (Paragraph 6) and 23 September 2025 (Paragraph 2)]*

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## **10 Internal Audit Plan 2025/2026 Progress Report**

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A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing an update on:-

- ◆ progress with the delivery of the Internal Audit Plan 2025/2026
- ◆ performance of the Internal Audit Service in the period to 10 October 2025
- ◆ the requirements and responsibilities of the Global Internal Audit Standards (GIAS), which were applicable from 1 April 2025
- ◆ the refreshed Audit Strategy 2025/2026 and output from a linked assurance mapping exercise relating to the top risks of the Integration Joint Board (IJB)

From 1 April 2025, the Public Sector Internal Audit Standards (PSIAS) were replaced by the new GIAS. The GIAS set out the role for those 'charged with governance' and the Sub-Committee fulfilled that role.

On 5 March 2025, the Sub-Committee approved a revised Internal Audit Mandate, which provided the authority for the delivery of the Internal Audit Service to the IJB, alongside a Charter which set out the authority and responsibilities of the internal audit function. The Sub-Committee had endorsed an outline Internal Audit Strategy, noting that plans were in place to further develop this during 2025/2026.

The Internal Audit Plan 2025/2026 was also approved by the Sub-Committee at its meeting on 5 March 2025. Good progress had been made with delivering the Plan. By mid-October 2025, 80% of planned assignments were in progress and a final report had been issued for 60% of the assignments in the Plan. There were no concerns at this point in relation to the overall deliverability of the Plan, however, there remained inherent risks around unforeseen service demands, as detailed in paragraph 3.6 of the report.

A new suite of performance indicators had been developed to help the Sub-Committee scrutinise performance and those were reported at the meeting on 26 August 2025. The performance indicators, alongside target dates and an overall assessment as to whether those would be met by 31 March 2026, were detailed in Appendix 1 to the report. One indicator was currently assessed as amber, as detailed in paragraph 3.10 of the report.

The report provided information on:-

- ◆ progress made with delivery of the Internal Audit Plan 2025/2026 in the period 6 August to 10 October 2025, as detailed in section 4 and Appendix 2 of the report
- ◆ key findings and recommendations, as detailed in section 5 of the report
- ◆ emerging risks and issues, as detailed in section 6 of the report

- ◆ compliance and assurance in relation to adherence to the mandatory elements of the GIAS, as detailed in section 7 of the report. A more detailed 2025/2026 Audit Strategy was attached at Appendix 3 to the report, the purpose of which was to enhance the governance of the IJB through informed risk identification, assessment and mitigation
- ◆ governance and Sub-Committee engagement, as detailed in section 8 of the report

**The Sub-Committee decided:**

- (1) that the update on progress with the delivery of the Internal Audit Plan 2025/2026 be noted;
- (2) that the update on the performance of the Internal Audit Service in the period to 10 October 2025 be noted;
- (3) that the requirements and responsibilities of the Global Internal Audit Standards (GIAS), which were applicable from 1 April 2025, be noted; and
- (4) that the 2025/2026 Audit Strategy be endorsed and the output from a linked assurance mapping exercise relating to the Integration Joint Board's (IJB's) top risks be noted.

*[Reference: Minutes of 5 March 2025 (Paragraph 12) and 26 August 2025 (Paragraph 7)]*

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## **11 Public Bodies Climate Change Duties**

A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing an overview of the Integration Joint Board (IJB) Statutory Climate Change Duties Report for 2024/2025.

Part 4 of the Climate Change (Scotland) Act 2009 placed duties on all public bodies in Scotland to reduce greenhouse gas emissions, adapt to a changing climate and act sustainably. The Climate Change (Duties of Public Bodies Reporting Requirements) (Scotland) Order 2015 required public bodies to prepare reports on compliance with Climate Change Duties.

Both South Lanarkshire Council and NHS Lanarkshire had robust reporting arrangements in place. Information was provided on the sustainability responsibility of the IJB in Appendix 1 to the report. The Statutory Climate Change Duties report for 2024/2025 was attached as Appendix 3 to the report and was scheduled to be submitted to the Scottish Government on 30 November 2025.

**The Sub-Committee decided:**

- (1) that the Statutory Climate Change Duties Report for 2024/2025 be approved and submitted to the Integration Joint Board (IJB) for noting; and
- (2) that any final changes to the report be delegated to the IJB's Chief Officer prior to submission to Sustainable Scotland Network by 30 November 2025.

*[Reference: Minutes of 26 November 2024 (Paragraph 10) and Minutes of the Integration Joint Board of 11 December 2024 (Paragraph 14)]*

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## **12 Care Inspectorate Update for Registered Care Services – 1 April to 30 September 2025**

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A report dated 17 November 2025 by the Director, Health and Social Care was submitted providing the outcomes of inspections of adult and older people social care services by the Care Inspectorate for the period 1 April to 31 August 2025.

South Lanarkshire Council (SLC) was responsible for 22 registered in-house care services for adults and older people. Those services and their most recent inspection gradings, including changes in registration, were detailed in Appendix 1 to the report. Since the last report to the Sub-Committee, one of those in-house services, managed by the Health and Social Care Partnership (HSCP), had been inspected, as detailed in Table 1 at paragraph 4.2 of the report.

In July 2025, the Care Inspectorate published a report which summarised the overall themes under the Core Assurance heading to highlight the strengths and areas for improvement identified by Appropriate Adult Services within the national self-evaluation submissions. Details of this, together with a link to the 'Appropriate Adult Services: Summary of National Self-Evaluation' report, was provided in paragraph 4.4 of the report.

There were 125 external registered care services for adult and older people which were regulated and inspected within South Lanarkshire. During the period 1 April to 31 August 2025, 30 of those services had been inspected. Those services, and their most recent inspection gradings, were detailed in Appendix 2 to the report. A selection of those inspections were highlighted in Table 2 at paragraph 5.5 of the report.

The Chair welcomed the report and acknowledged the areas of improvement highlighted within the report.

**The Sub-Committee decided:** that the content of the report be noted.

*[Reference: Minutes of 26 August 2025 (Paragraph 9) and Minutes of South Lanarkshire Council Social Work Resources Committee of 19 November 2025 (Paragraph 13)]*

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## **13 Urgent Business**

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There were no items of urgent business.



# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Performance Monitoring Report</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present an update on performance against the core suite of measures developed for the Strategic Commissioning Plan (SCP) 2025 to 2028

## 2. Recommendation(s)

2.1. The Performance and Audit Sub Committee (PASC) is asked to approve the following recommendation:-

- (1) that the contents of the report be noted.

## 3. Background

3.1. As part of good governance, accountability and visibility, performance reports are provided at all regular Integration Joint Board (IJB) meetings and PASC meetings. The appended performance report details the core metrics identified for the SCP 2025 to 2028, focussing on the 5 strategic goals:-

- ◆ Nurture - We will support more children to reach their developmental milestones.
- ◆ Access - We will improve the accessibility and range of primary care services.
- ◆ Flow - We will shift the balance of care from acute to community services including reducing delayed discharges.
- ◆ Recovery – We will reduce harm from substance use and reduce drug deaths.
- ◆ Protect – We will strengthen our public protection arrangements to help keep children and adults who may be in a vulnerable position safe from harm.

3.2. The regular reporting of the core suite of performance measures is also accompanied by a cycle of dedicated 'deep dive' reports on each strategic goal, with a different strategic goal focused on at IJB meetings.

3.3. The Delayed Discharges: A symptom of the challenges facing health and social care report was published by Audit Scotland on 8 January 2026. The following key observations were included in the report:-

- ◆ In 2024/2025, people delayed from being discharged spent 720,119 clinically unnecessary days in hospital. While the full costs to the health and social care

system are likely to be much higher, it is estimated the cost of hospital days alone to be over £440 million a year.

- ◆ It will be challenging to meet the projected increase in demand if delayed discharges are not reduced. NHS Scotland, councils, integration authorities, as well as the third sector and independent providers, all face significant financial challenges. Demand for health and social care services continues to rise. Limited progress with addressing the wider challenges in the health and social care sector restricts further progress with reducing delays.
- ◆ The critical role of social care and a common focus on prevention are highlighted. The role of integration joint boards and health and social care partnerships in the governance and delivery of the health and social care service renewal framework should be clarified and strengthened.
- ◆ Involving carers in discharge planning earlier at the point of admission to hospital, promoting power of attorneys and guardianship orders and the potential opportunities offered by digital solutions are highlighted by Audit Scotland.

The full report is available at:-

<https://audit.scot/publications/delayed-discharges-a-symptom-of-the-challenges-facing-health-and-social-care>

#### **4. Quarter 3 Update**

- 4.1. The performance monitoring report for the period from October 2025 to December 2025 is attached as an Appendix.
- 4.2. Noting the national overview highlighted by Audit Scotland at paragraph 3.3 above and for current context in respect of South Lanarkshire, 85 delayed discharges were recorded for the week ended 18 January 2026 which was below the delayed discharges target of 91.

#### **5. Employee Implications**

- 5.1. There are no staff implications associated with this report.

#### **6. Financial Implications**

- 6.1. This report does not describe any new financial implications.

#### **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

#### **8. Other Implications**

- 8.1. The contents of this report are material to the delivery of the IJB SCP 2025 to 2028, notably the strategic goals highlighted at 3.1.
- 8.2. Effective performance monitoring contributes to the mitigation of the following risks within the IJB Risk Register most notably higher risk themes relating to:-
  - ◆ Financial sustainability (very high)
  - ◆ Workforce availability and capacity (very high)
  - ◆ Performance delivery (high)
  - ◆ Failure to meet public protection and legislative requirements (high)
  - ◆ Winter demand pressures (very high)
  - ◆ Market and provider capacity (very high)

## **9. Integrated Impact Assessment and Consultation Requirements**

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 9.2. There was no requirement to undertake any consultation in terms of the information contained in this report.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

### **Previous References**

- ◆ Report to the IJB      16 December 2025
- ◆ Report to the PASC    25 November 2025

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Marie Moy, Chief Financial Officer  
Email: [marie.moy@southlanarkshire.gov.uk](mailto:marie.moy@southlanarkshire.gov.uk)





South Lanarkshire Integration Joint Board  
**Strategic Commissioning Plan** | 2025-28



# Quarterly Performance Report

October to December 2025 – Quarter 3



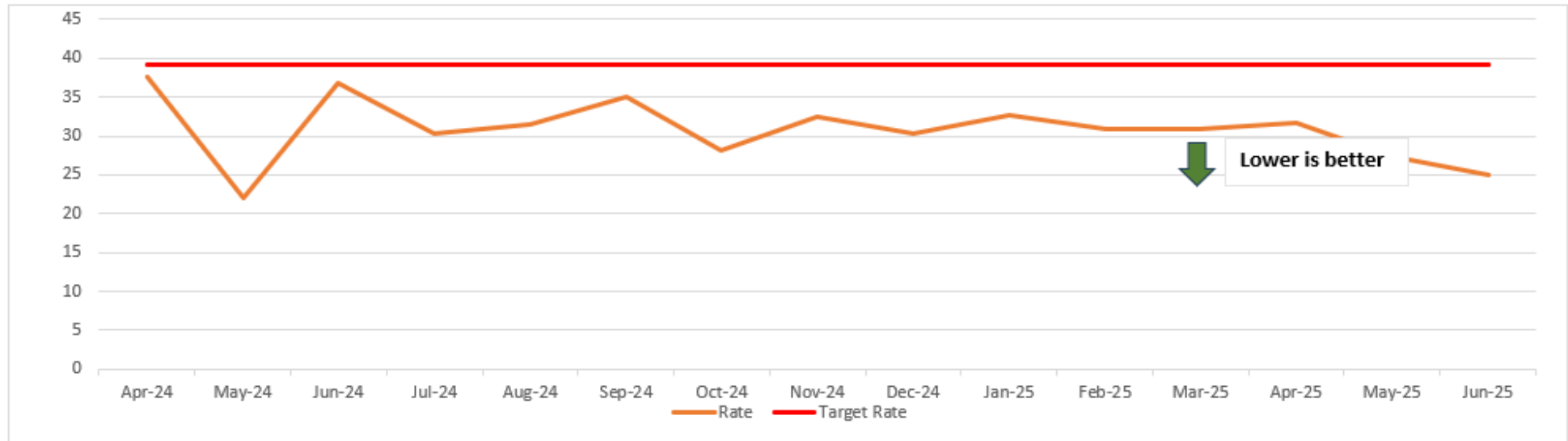
nurture  
flow  
recovery  
access  
protect

*Working together to improve health and wellbeing in the community – with the community*

## 1. NURTURE - WE WILL SUPPORT MORE CHILDREN TO REACH THEIR DEVELOPMENTAL MILESTONES

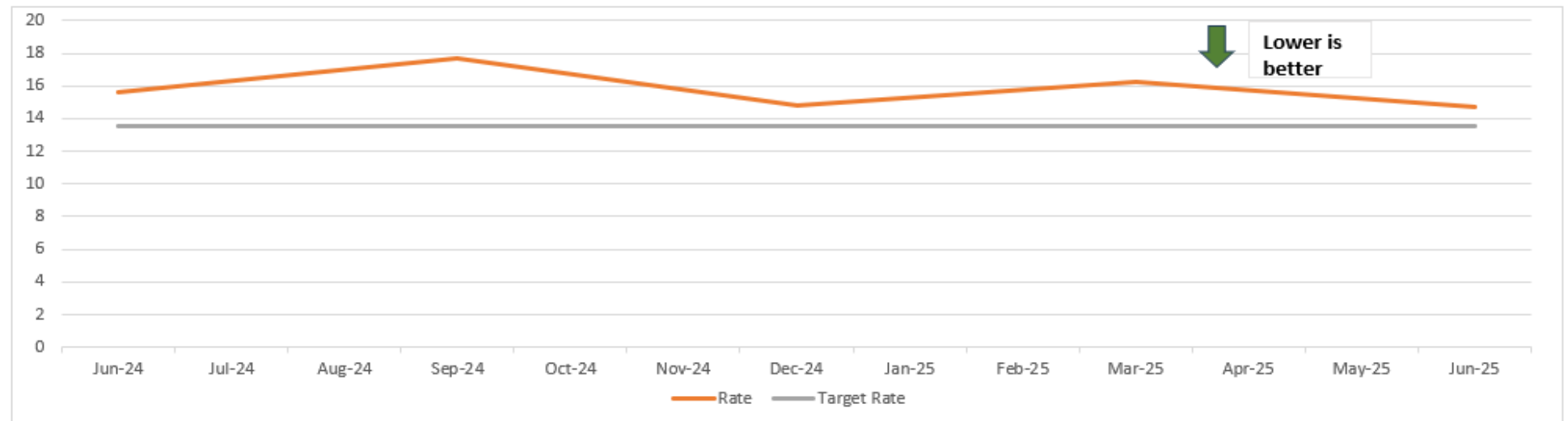
Graph 1.1: Infant Feeding – Breastfeeding Attrition Between First Visit And 6-8 Weeks - validated data

Source: Public Health Scotland (PHS), Discovery



Graph 1.2: Developmental Concerns At 27-30 Month Universal Health Pathway Visit - validated data

Source: PHS, Health in Early Years in Scotland (HEYS)



## 1. NURTURE - WE WILL SUPPORT MORE CHILDREN TO REACH THEIR DEVELOPMENTAL MILESTONES

### Key Deliverables

- Infant feeding breastfeeding attrition (drop off) between initiation and 6-8 week review - target 39.1.
- Developmental concerns recorded by health visitors at universal health pathway review (one or more developmental concern recorded at 27-30 month review) - target 13.5% by 2030.

### Key Issues

- Graph 1.1 shows breastfeeding attrition rates continue to remain below the 39.1% performance target, indicating sustained improvement and the positive impact of collaborative breastfeeding support activity across South Lanarkshire.
- As shown in Graph 1.2, 14.69% of children presented with one or more developmental concerns at their 27-30 month review. This is a modest improvement from Q2 (16.22%). The majority remain in speech, language and communication, which requires continued close monitoring.

### Key Actions

- South Lanarkshire University Health and Social Care Partnership (UHSCP) hosted the Annual Breastfeeding Conference in October 2025, with full attendance and strong community participation. Learning from the event will be shared and embedded through local networks to sustain breastfeeding-friendly practice.
- In Q3 an audit of local 27-30 month developmental review data and request for assistance to specialist services took place. Emerging themes were identified and will inform targeted training across the health visiting workforce.

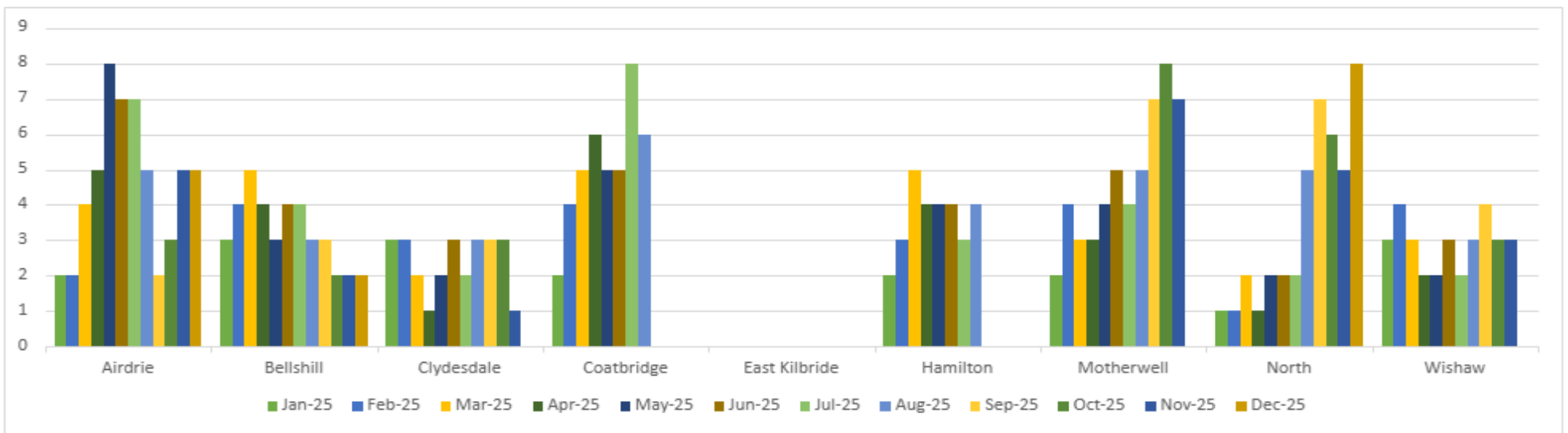
### Background Resources

- [Health visiting: action plan 2025 to 2035 - gov.scot](#)
- [HEYS Dashboard](#)

## 2. ACCESS - WE WILL IMPROVE THE ACCESSIBILITY AND RANGE OF PRIMARY CARE SERVICES

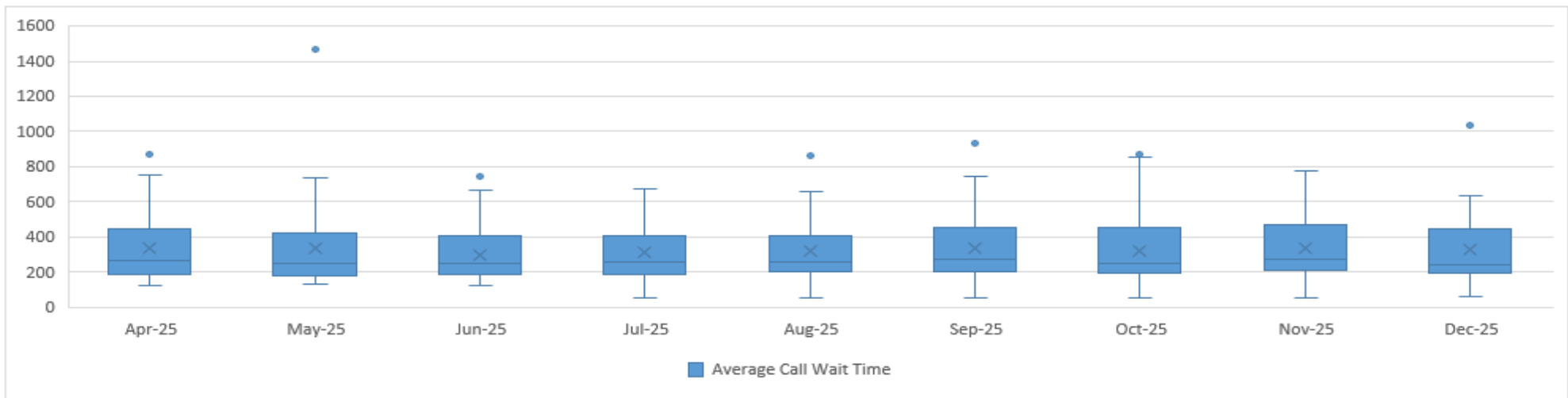
Graph 2.1: Treatment Room – Access to Phlebotomy (Pan-Lanarkshire) - Median Wait (Working Days)

Source: Vision360



Graph 2.2: GP Practices – Average Call Waiting Times (Pan-Lanarkshire)

Source: Gamma, SIP Trunk Call Manager



## 2. ACCESS - WE WILL IMPROVE THE ACCESSIBILITY AND RANGE OF PRIMARY CARE SERVICES

### Key Deliverables

- Treatment Room availability to access phlebotomy - target 3 days.
- Call waiting times for GP practices – *novel metric with target subject to further development.*

### Key Issues

- Whilst treatment rooms in Lanarkshire are directly managed by the UHSCP within which they are located, performance for all areas is provided here given that phlebotomy is a core part of Community Treatment and Care obligations within the Primary Care Improvement Plan/General Medical Services contract. Graph 2.1 illustrates variable performance across Lanarkshire reflective of the significant differences in access models.
- It is recognised that there is a need for validated metrics to gauge progress and impact. As Audit Scotland have highlighted within the contractual framework for general practice Scotland, there is the lack of reporting data for many aspects of general practice (including access). Consequently, NHS Lanarkshire does not currently have access to GP appointment data. As part of the Lanarkshire Primary Care Action Plan work has been locally initiated to identify a proxy metric to determine whether access is improving over time.
- NHS Lanarkshire provides the phone system for 41 of the 92 GP practices in Lanarkshire, and average telephone call waiting times have been identified as an initial proxy measure for improvement in this area of access to GP practices over time.

### Key Actions

- As in previous years, NHS Lanarkshire has funded additional opening hours in both Community Pharmacy and General practice to improve patient access during the winter period. Across four days of the festive period, an average of 34% of GP practices opened to provide additional care. Saturday opening across January saw higher uptake, with an average of 66% of practices open. An average of 13 community pharmacies were open on each festive public holiday day.
- As reported to the IJB at its September 2025 meeting, as part of NHS Lanarkshire's contribution to the National Digital Front Door Programme a local framework procurement process has been underway to offer GP practices a supported digital-front-door solution aimed at improving patient access to both GP and community health services. This has resulted in a three year contract being awarded to AccuRx Ltd to deliver a GP (and then community health services) digital-front-door in Lanarkshire. 42 practices in Lanarkshire received support to use the system by the end of December 2025. The remaining Vision practices will be offered support over the first quarter of 2026/27, with those using the Emis clinical system coming on board as they migrate to Vision (by the end of June 2026).

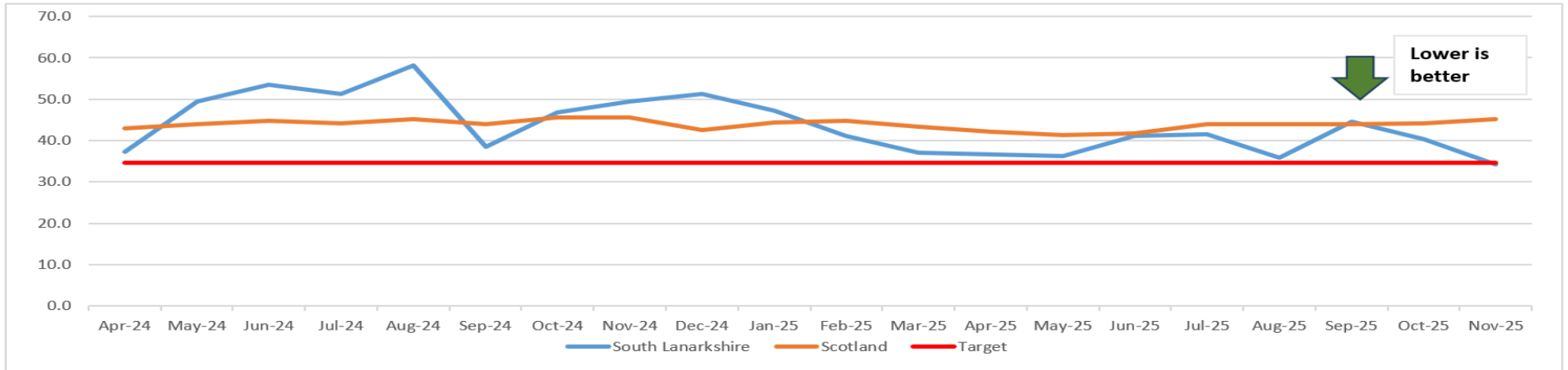
### Background Resources

- [General Practice - Primary care services - gov.scot](https://www.gov.scot/topics/primary-care-services)

### 3. FLOW – WE WILL SHIFT THE BALANCE OF CARE FROM ACUTE TO COMMUNITY SERVICES INCLUDING REDUCING DELAYED DISCHARGES

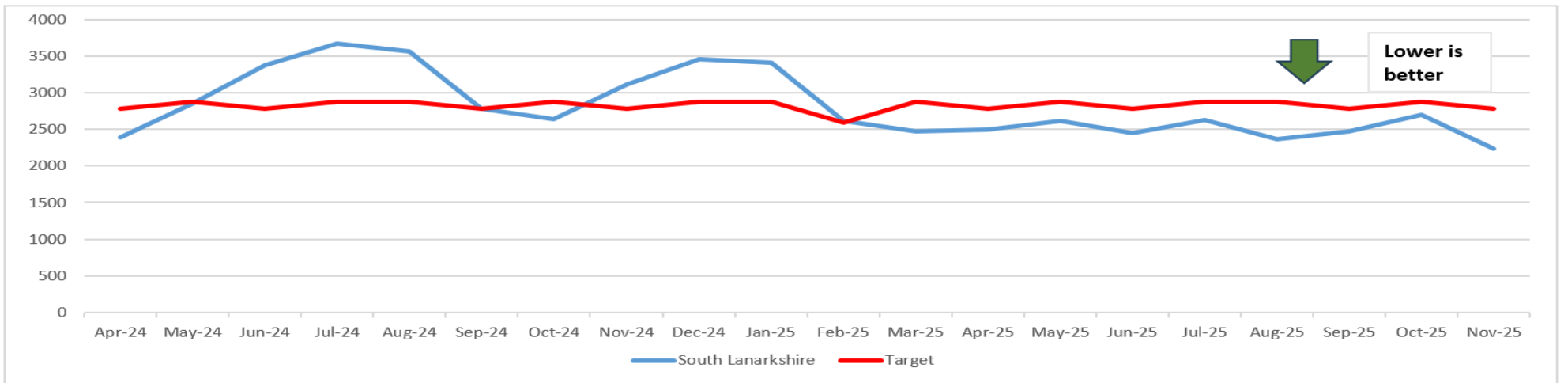
Graph 3.1: Delays At Monthly Census (Per 100,000 18+ population) - validated data

Source: PHS, monthly delayed discharge census



Graph 3.2: Delayed Discharge Bed Days, Standard Delays - validated data

Source: PHS, monthly delayed discharge census

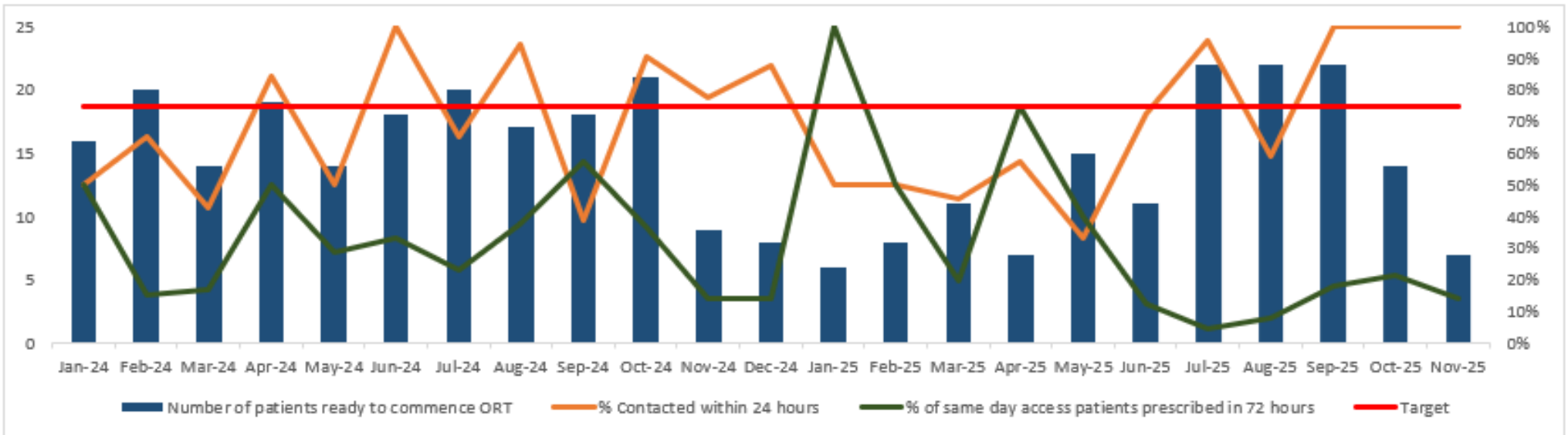




#### 4. RECOVERY – WE WILL REDUCE HARM FROM SUBSTANCE USE AND REDUCE DRUG DEATHS

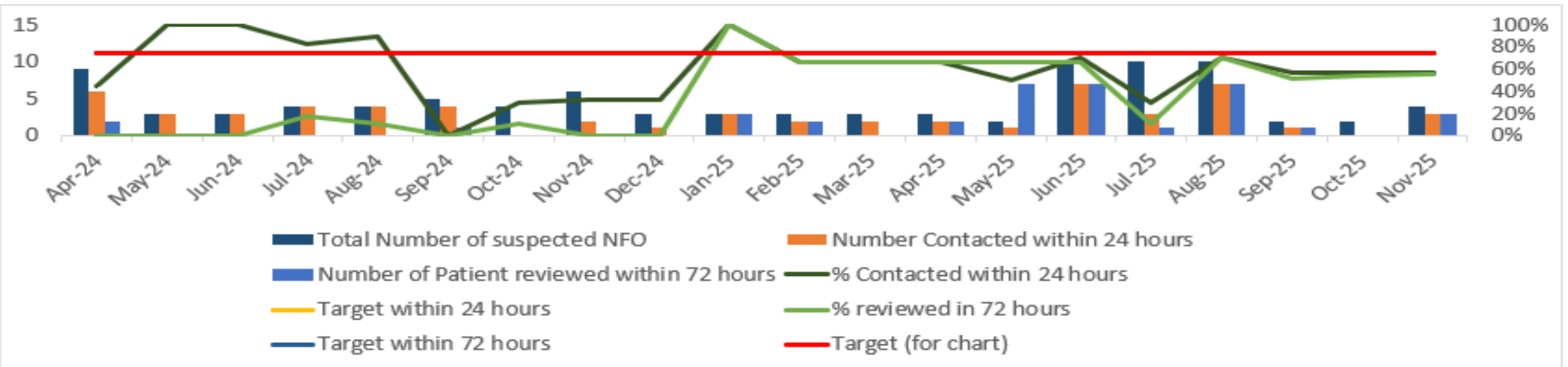
Graph 4.1: Medication Assisted Treatment (MAT) 1 Opioid Replacement Therapy (ORT) - unvalidated data and subject to change

Source: Lanarkshire Community Addiction Recovery Services (CARes)



Graph 4.2: MAT 3 Near Fatal Overdoses (NFO) - unvalidated data and subject to change

Source: Lanarkshire Community Addiction Recovery Services (CARes)



## 4. RECOVERY – WE WILL REDUCE HARM FROM SUBSTANCE USE AND REDUCE DRUG DEATHS

### Key Deliverables

- Medication Assisted Treatment (MAT) Standard 1, treatment of patients (provision of prescription) who are ready to commence opioid replacement therapy (ORT) within 24 hours - target 75%.
- MAT 3 near fatal overdoses (NFO) and numbers contacted within 24 hours and reviewed within 72 hours - target 75%.

### Key Issues

- Strong progress has been made overall on all ten MAT standards with the 2025 published standards showing eight as green, one amber and one provisional amber (MAT 7).
- Same day access to treatment referral averages four referrals per week for ORT and accordingly, percentages can vary significantly. Graph 4.1 shows performance has improved in the last period when looking at the percentage of patients offered prescription within 24 hours.
- As seen in Graph 4.2 contact with a patient following a NFO has been variable since April 25, noting that relatively small numbers can cause significant swings in the percentage uptake. While the NFO data is taken from patient accessing Community Addiction Recovery Services (CAREs), there are a number of patients who suffer an NFO who are supported by the NHS Lanarkshire Harm Reduction Team or external commissioned services in South Lanarkshire who are not identified on the data provided.

### Key Actions

- In Q3 Advanced Nurse Practitioners aligned with Community Pharmacy Services to support prescribing practices. This is expected to continue until a review is complete.
- Implementation of the preferred integrated care approach to MAT 7 has been delayed by the administration of Scotland's GP IT system supplier, In Practice Systems (INPS) Limited. The emergence from administration has created opportunities for resolving the remaining technical challenges and these are being explored in parallel to reviewing the local approach to implementation in light of learning from other areas.

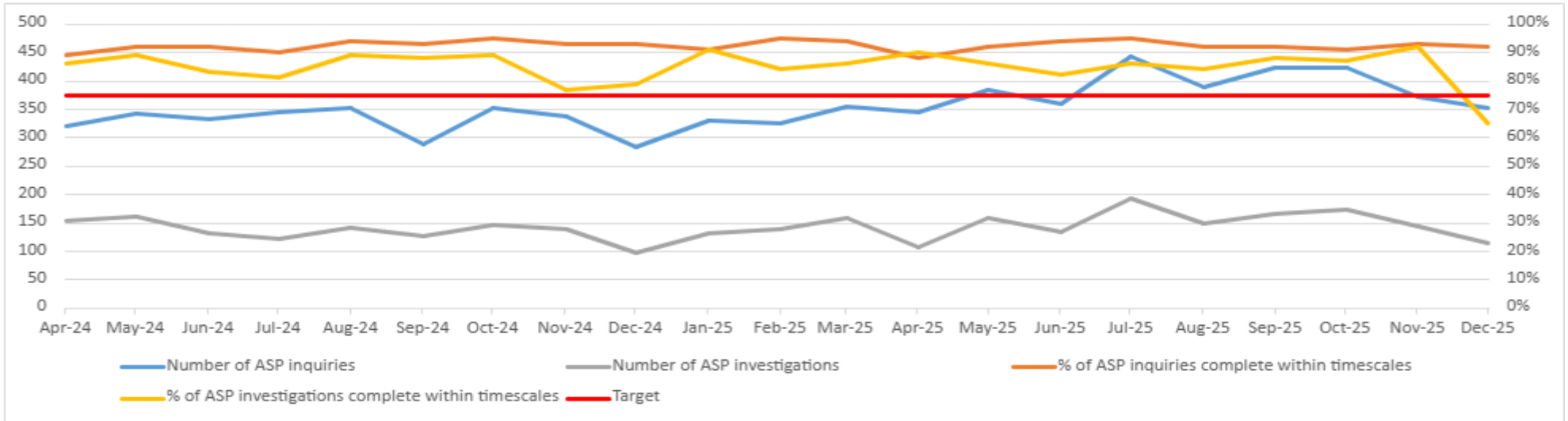
### Background Resources

- [Overview - Medication assisted treatment \(MAT\) standards - Treatment - Drugs - Improving Scotland's health - Population health - Public Health Scotland](#)
- [Drug-related deaths increase in Scotland - News - Public Health Scotland](#)
- [Written question and answer: S6W-33198 | Scottish Parliament Website](#)

**5. PROTECT - WE WILL STRENGTHEN OUR PUBLIC PROTECTION ARRANGEMENTS TO HELP KEEP CHILDREN AND ADULTS WHO MAY BE IN A VULNERABLE POSITION, SAFE FROM HARM**

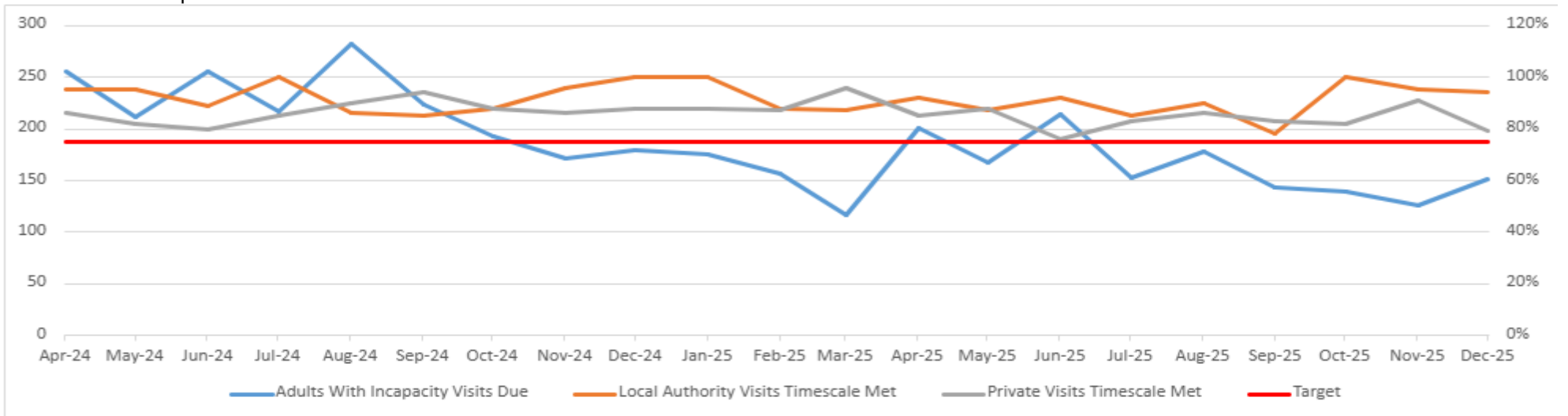
Graph 5.1: Adult Support and Protection (ASP) - unvalidated data and subject to change

Source: SWiSplus.



Graph 5.2: Adults With Incapacity (AWI) - unvalidated data and subject to change

Source: SWiSplus



## 5. PROTECT - WE WILL STRENGTHEN OUR PUBLIC PROTECTION ARRANGEMENTS TO HELP KEEP CHILDREN AND ADULTS WHO MAY BE IN A VULNERABLE POSITION, SAFE FROM HARM

### Key Deliverables

- Percentage of Adult Support & Protection (ASP) inquiries completed within timescales and the associated investigations similarly completed within target timescales - target 75%.
- Percentage of Adults with Incapacity (AWI) visits and those completed within timescale - target 75%.

### Key Issues

- In Q3, new ASP inquiries decreased by 8.5%, from 1,254 in Quarter 2 to 1,147, with timescales falling slightly from 93% to 92%.
- The number of ASP investigations decreased by 14.8% (507 to 432) from Q2 to Q3. Performance of those completed within timescale also dropped to 81% in comparison to 86% in Q2.
- Graph 5.2 highlights continued achievement in completing both AWI local authority and private guardianship visits within the target of 75% - local authority visits on time improved from 84% in Q2 to 96%, and private visits remained at 84%.
- The number of Welfare Guardianship Orders have increased by 14% from 2020/21 to 2024/25, whilst ASP investigations have risen by 42% during this period, impacting on the overall resource and capacity of the service.

### Key Actions

- The National Framework for Adult Support and Protection is intended to support the delivery of ASP learning in Scotland for staff and volunteers across all organisations who might come into contact with adults as part of their role. South Lanarkshire and Dundee have been selected to pilot the framework, with implementation scheduled for January 2026.
- The requirement for Guardianship Orders has continued to rise with further year on year growth of 12.5% in 2024/25. In Q3, overtime was approved to help address increased demand within the community and to support hospital discharge planning in the context of winter pressures with positive uptake from our Mental Health Officers. A new Standard Operating Procedure is being embedded for hospital based-AWI work alongside discussions with Acute Division in respect of learning from developments from elsewhere in Scotland with respect to Health Board-processes to improve efficiency and reduce potential delays.

### Background Resources

- [draftv6-for\\_consultation-7mb.pdf](#)
- [A40943 MWC Advocacy Guidance.indd](#)

## 6. NOTABLE PRACTICE

- Working collaboratively with Scottish Care, the South Lanarkshire University Health and Social Care Partnership (SLUHSCP) are making it easier than ever for staff to get protected and receive the flu vaccination over the winter months, keeping the people they care for safe. The vaccination pathway has been improved and uptake from the independent sector social care workforce has been encouraged.

[Social care workers taking action to keep everyone safe | NHS Lanarkshire](#)

- The SLUHSCP has achieved one of its strongest performances in reducing delayed discharges, helping more people return home or to the right care setting sooner. SLUHSCP's delayed discharge performance over the winter months has seen delayed bed days significantly below target in the current year.

[Helping people home sooner: Partnership working driving progress for South Lanarkshire | NHS Lanarkshire](#)



## 7. STRATEGIC RISK AND CONTROL ASSESSMENT

Performance Outcome	Strategic Risk Assessment		Strategic Risk Impacted	Assessment Of Current Controls To Mitigate Strategic Risks	
	No Impact	Impact		Controls (Effective Or Not Effective)	Actions Required (Yes or No)
<b>Nurture</b>		✓	Risk 3 Performance delivery	Effective	Yes – Refer to section 1
<b>Access</b>		✓	Risk 3 Performance delivery Risk 5 Winter demand pressure	Effective	Yes – Refer to section 2
<b>Flow</b>		✓	Risk 1 Financial Sustainability Risk 3 Performance delivery Risk 5 Winter demand pressure Risk 6 Market and provider capacity	Effective	Yes – Refer to section 3
<b>Recovery</b>		✓	Risk 4 Failure to meet public protection and legislative requirements	Effective	Yes – Refer to section 4
<b>Protect</b>		✓	Risk 4 Failure to meet public protection and legislative requirements	Effective	Yes – Refer to section 5

## 8. NATIONAL INTEGRATION CORE INDICATORS – OVERVIEW

Table 1a Year On Year Comparison (April to September 24/25, Delayed Discharges April to November 25/26) – unvalidated and subject to change

	2024/25	20205/26	Increase / Decrease on 2022/23	% Change
A&E Attendances	27,898	27,621	-277	-1.0%
Emergency Admissions	19,314	19,362	48	0.2%
Unscheduled Care (UC) Bed days - Acute	129,862	114,176	-15686	-12.1%
UC Bed days - Acute/GLS/MH	165,146	148,526	-16620	-10.1%
Delayed Discharge Non-Code 9 bed days	24,377	19,952	-4425	-18.2%

Table 2 Last Six Months Of Life By Setting - unvalidated data and subject to change

	2020/21	2021/22	2022/23	2023/24	2024/25p
Community	90.8%	89.4%	88.7%	88.5%	89.0%
Community Target	87.1%	88.5%	88.5%	88.6%	88.6%
Large Hospital	8.1%	9.5%	10.1%	10.0%	9.6%
Large Hospital Target	10.0%	10.0%	9.3%	9.2%	9.2%

p - Provisional

Table 3 Balance Of Care - unvalidated data and subject to change

	2019/20	2020/21	2021/22	2022/23	2023/24
Home (unsupported)	83.7%	84.9%	85.1%	85.4%	85.7%
Home (unsupported) Target	82.0%	83.0%	83.5%	83.6%	83.6%
Home Supported	8.7%	8.6%	8.0%	7.8%	7.7%
Home Support Target	9.0%	9.1%	9.1%	9.2%	9.2%

### Background Resources:

- [PHS Core suite of integration indicators](#)

# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Risk Management Update</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an update on the Integration Joint Board's (IJB) Risk Register and associated partner risks

## 2. Recommendation(s)

2.1. The Performance and Audit Sub Committee (PASC) is asked to approve the following recommendations:-

- (1) that the content of the report be noted; and
- (2) that the IJB Risk Register be endorsed for submission to the IJB for approval.

## 3. Background

3.1. Effective risk management is the foundation of good corporate governance and internal control and is an essential component in the delivery of South Lanarkshire's IJB objectives.

3.2. The IJB requires to have an approved Risk Management Strategy and a Risk Register in place which outlines its approach to risk. The IJB is committed to promote an environment that is risk aware and strives to place risk management information at the heart of key decisions and regularly considers its Risk Register. This means that the IJB can take an effective approach to managing risk in a way that both addresses significant challenges and enables positive outcomes.

## 4. Current position

4.1. Attached at Appendix 1 is the IJB Risk Register as at 5 January 2026. It considers the national and local risks for health and social care, notably those highlighted within reports presented and briefing papers circulated to IJB Members by officers.

#### **4. Current position (Cont.)**

4.2. The IJB Risk Register provides visibility on risks identified and assessed as being very high or high pre-mitigation and their post mitigation scores. These are as undernoted.

- (1) Financial sustainability – very high.
- (2) Workforce availability and capacity – very high.
- (3) Performance delivery – high.
- (4) Failure to meet public protection and legislative requirements – high.
- (5) Winter demand pressures – very high
- (6) Market and provider capacity – very high

4.3 There are no changes to the risk register since the last report to the IJB on 16 December 2025 as the risks highlighted at 4.2 remain very high and high.

- ◆ Winter demand pressures continue and, as previously indicated, the impact of winter flu, respiratory conditions and other associated viruses are impacting on services in the community and within the acute sector.
- ◆ While market provider capacity continues to remain fragile, the independent sector and the South Lanarkshire University Health and Social Care Partnership continue to work together to ensure that any detrimental impact is minimised in the delivery of services within the social care sector.

4.4. Appendix 1 highlights all risks in focus and summarises on a heat map the current profile of the IJB risks. Appendix 2 highlights the trend information over time of the IJB risks. Appendix 3 provides a summary of the top risks (designated very high or high) within the most recent risk registers of NHS Lanarkshire (NHSL) and South Lanarkshire Council (SLC) and the Social Work Resources risk register.

4.5 The link between strategic risks and performance outcomes has been introduced within the performance monitoring report to the IJB and the PASC. This reflects best practice as recommended by Internal Audit.

#### **5. Employee Implications**

5.1. This report does not describe any new employee implications.

#### **6. Financial Implications**

6.1. This report does not describe any new financial implications.

#### **7. Climate Change, Sustainability and Environmental Implications**

7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

#### **8. Other Implications**

8.1. Internal Audit provides the PASC and IJB with independent assurance on risk management as well as internal control and corporate governance processes. For the South Lanarkshire IJB, internal audit is delivered on a joint basis by the Chief Auditors of NHSL and SLC.

## **8. Other Implications (Cont.)**

8.2. The Internal Audit Annual Assurance Report 2024/2025 includes the following opinion:

- ◆ Overall, reasonable assurance can be placed on the adequacy and effectiveness of the partnership's framework of governance, risk management and control arrangements for the year ending 31 March 2025.

8.3. The contents of this report are material to the delivery of the Strategic Commissioning Plan (SCP), notably the following National Health and Wellbeing Outcome:

- ◆ Resources are used effectively and efficiently in the provision of health and social care services (Outcome 9).

8.4. There are no other issues associated with this report.

## **9. Integrated Impact Assessment and Consultation Requirements**

9.1. This report does not introduce a new policy, function or strategy, or recommend a change to an existing policy, function or strategy and, therefore, no impact assessments are required.

9.2. The report reflects ongoing engagement with and the expertise of risk professional officers from NHSL, SLC and the Internal Audit Consortium.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

### **Previous References**

- ◆ Report to the IJB 16 December 2025
- ◆ Report to the PASC 25 November 2025

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Martin Kane, Service Development Manager  
Email: [Martin.Kane@southlanarkshire.gov.uk](mailto:Martin.Kane@southlanarkshire.gov.uk)



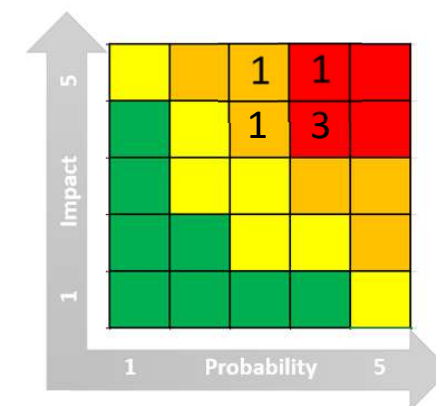
# IJB Risk Register (January 2026)

## Executive Summary

- There are 6 risks on the IJB Risk Register
- All risks are reviewed on an ongoing basis and updated accordingly
- Annual risk workshop with Performance and Audit Sub Committee has taken place 26 August 2025
- Continuous horizon scanning is undertaken to identify any potential risks to the IJB
- Risk focus cards have been prepared for each risk with a target also identified on the individual heat maps

## Appendix 1

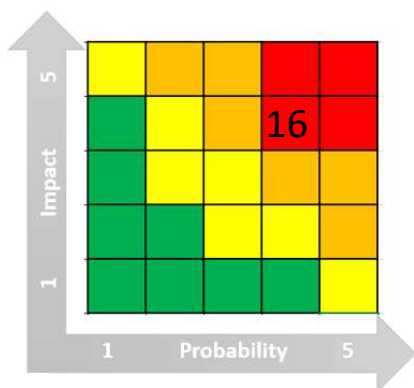
IJB Risk Heat Map



Impact	Probability				
	1 -Negligible	2 -Minor	3 -Moderate	4 -Major	5 -Extreme
5 - Almost certain	5 Medium	10 High	15 High	20 Very high	25 Very high
4 - Likely	4 Low	8 Medium	12 High	16 Very high	20 Very high
3 - Possible	3 Low	6 Medium	9 Medium	12 High	15 High
2 - Unlikely	2 Low	4 Low	6 Medium	8 Medium	10 High
1 - Rare	1 Low	2 Low	3 Low	4 Low	5 Medium

# Risk in Focus

## 2025/26 – 1 Financial Sustainability



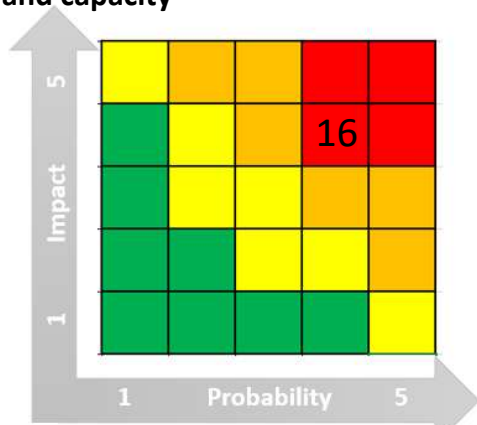
<b>Risk Appetite: Optimal Zone</b>	5 – 9
<b>Risk Appetite: Tolerable Zone</b>	10 -15

<b>Risk Trend</b>	Risk remains unchanged (16)
<p>Following the budget settlement for 2026/2027, the financial forecasts over the medium term 2027 to 2030 are being updated. The risk score continues to be assessed as 16 while the implications of the Scottish Government funding for the period 2026 onwards are being updated.</p>	

Risk Description	Risk Owner	Risk Lead
<p>There is a risk that the IJB fails to deliver financial balance over the medium to longer term. Forecasts over the next ten-year period from 2026 to 2036 continue to indicate a high level of risk and uncertainty about current and future costs and Scottish Government funding. The projected cost of health and social care services may be higher than the funding available from each partner and the Scottish Government. This may lead to the inability to deliver sustainable progress in respect of the IJB Strategic Commissioning Plan; compromise the delivery of statutory functions; and contribute to financial challenges for NHS and SLC.</p>	Chief Officer	Chief Financial Officer
Current Controls		
<ol style="list-style-type: none"> <li>Based on information currently available, a balanced budget has been set for 2025/2026. In-year overspends and underspends continue to be managed, as appropriate.</li> <li>An indicative IJB financial plan for 2026/2027 has been developed.</li> <li>IJB Financial procedures.</li> <li>Regular/standing financial reports to IJB and PASC augmented by workshops.</li> <li>IJB Financial Forecasts – medium to long-term including planning, pessimistic and optimistic scenarios to demonstrate the IJB's medium to longer-term financial sustainability and resilience.</li> <li>Chief Financial Officer oversight.</li> <li>Ongoing engagement with NHS and SLC to ensure a whole system, joined-up approach.</li> <li>Internal and external audit processes.</li> </ol>		
Actions		
<ol style="list-style-type: none"> <li>The indicative IJB financial plan for 2026/2027 will be updated and finalised.</li> <li>Medium to longer term financial forecasts will be updated to reflect emerging cost and funding projections.</li> <li>Ongoing identification and implementation of transformational and service redesign opportunities.</li> </ol>		

# Risk in Focus

## 2025/26 – 2 Workforce availability and capacity



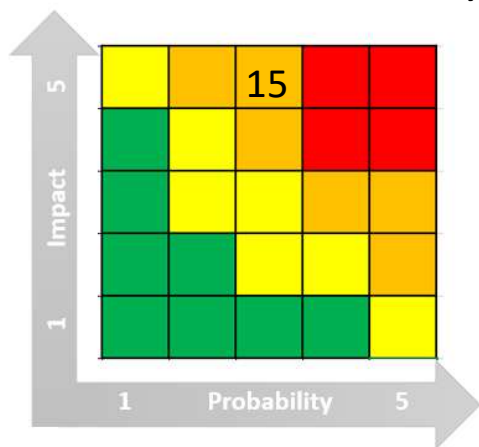
<b>Risk Appetite: Optimal Zone</b>	5 – 9
<b>Risk Appetite: Tolerable Zone</b>	10 -15

<b>Risk Trend</b>	Risk remains unchanged (16)
<p>Workforce supply challenges persist across health and social care leading to increased competition for recruitment and retention at local, regional and national levels. This risk has been reviewed and remains at a high level.</p>	

Risk Description	Risk Owner	Risk Lead
Workforce supply and availability of suitably qualified and skilled staff is not sufficient to meet Health and Care (Staffing) (Scotland) Act 2019, current service and clinical care models. This would result in an inability to deliver sustainable progress in respect to the IJB’s strategic commissioning plan, compromising the delivery of statutory functions, and require alterations to models of care to meet staffing legislation.	Chief Officer	SLC Head of Personnel NHSL Director of HR
Current Controls		
<ol style="list-style-type: none"> <li>Lanarkshire Health and Social Care Workforce Plan 2025 – 2028</li> <li>Service transformation, including redesign of Occupational Therapy/Physiotherapy review; vaccination services review; treatment room review.</li> <li>South Lanarkshire Council Workforce Planning review for 2025 - 2027 in progress.</li> <li>Regular workforce monitoring.</li> <li>Quarterly and annual reporting on compliance with Health and Care (Staffing) (Scotland) Act 2019 requirements via NHS Lanarkshire Health Improvement Scotland returns.</li> </ol>		
Actions		
<ol style="list-style-type: none"> <li>Deep dive report to IJB members providing insight to challenges across health and social care.</li> <li>Ongoing review of all major staff groups to review adult and children’s services.</li> <li>Redesign providing a career pathway for social workers.</li> <li>Succession planning in place in line with ongoing review of high-level management structures.</li> <li>Active promotion of employee mental health and wellbeing.</li> <li>Active promotion of career pathways, training and education from level 2-9 practice. This includes health care support workers, SVQ and HNC’s, introduction of assistant practitioner roles and a range of ongoing postgraduate training programmes for registered staff.</li> <li>Regular review and safe reduction in supplementary staffing usage.</li> </ol>		

# Risk in Focus

## 2025/26 – 3 Performance delivery



<b>Risk Appetite: Optimal Zone</b>	5 – 9
<b>Risk Appetite: Tolerable Zone</b>	10 -15

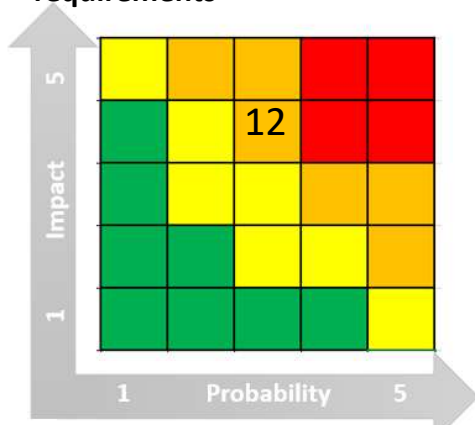
<b>Risk Trend</b>	Remains unchanged (15)
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Risk reviewed and remains unchanged and within risk appetite tolerable zone. Operational services have been able to respond to operational demands and in doing so meet their performance delivery targets. Dedicated reporting on strategic goals scheduled for each IJB/PASC meetings

Risk Description	Risk Owner	Risk Lead
Deterioration in performance delivery of the priorities and outcomes of the Strategic Commissioning Plan due to required expenditure reduction, workforce supply challenges and service demands.	Chief Officer	Chief Financial Officer
Current Controls		
<ol style="list-style-type: none"> <li>Quarterly Performance reviews at local and 'Partnership' level</li> <li>Benchmarking against national comparators</li> <li>Medium term and long-term financial forecasting in place.</li> <li>Service redesign and innovation to progress implementation of the Strategic Commissioning Plan</li> <li>Regular reporting to IJB and Performance and Audit Sub Committee</li> </ol>		
Actions		
<ol style="list-style-type: none"> <li>Service transformation and reform</li> <li>Progress discharge to assess/ home assessment teams</li> <li>Progress implementation of Strategic Commissioning Plan 2025-28</li> <li>Report on agreed metrics against Strategic Commissioning Plan goals</li> <li>Identify risks and controls for each Strategic Commissioning Plan goal</li> <li>Dedicated reports on each strategic goal scheduled for PASC/IJB</li> <li>Performance outcomes and risk linked and reported to PASC/IJB in line with Internal Audit recommendations on best practice.</li> </ol>		

# Risk in Focus

2025/26 – 4 Failure to meet public protection and legislative requirements



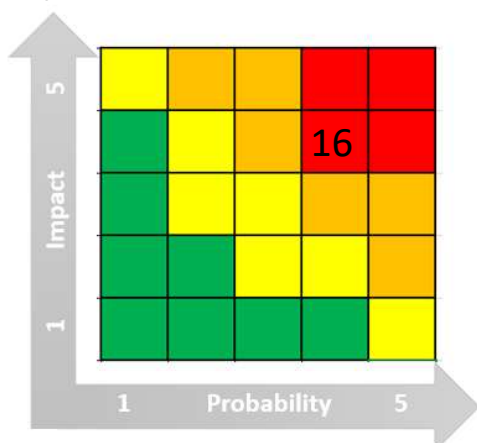
Risk Appetite: Optimal Zone	5 – 9
Risk Appetite: Tolerable Zone	10 -15

<b>Risk Trend</b>	Remains unchanged (12)
This risk has been reviewed and remains unchanged.	

Risk Description	Risk Owner	Risk Lead
There is a risk that financial and workforce instability alongside demand pressures compromises IJB ability to commission services sufficient to meet public protection and legislative requirements (including safe staffing).	Chief Officer	Chief Social Work Officer Director of Nursing
Current Controls		
<ol style="list-style-type: none"> <li>Public Protection Chief Officers Group.</li> <li>PASC and IJB reporting and performance monitoring</li> <li>Care and Clinical Governance group review of significant issues and subsequent introduction of any learning</li> </ol>		
Actions		
<ol style="list-style-type: none"> <li>Service transformation and reform, including redesign of Fieldwork Services; NHSL-wide review of all major staff groups</li> <li>South Lanarkshire University HSCP undertaking pilot of the National Adult Support and Protection (ASP) Learning and Development Framework to improve consistency in how professionals and practitioners implement the ASP (Scotland) Act 2007 in January 2026.</li> </ol>		

# Risk in Focus

2025/26 – 5 Winter demand pressure



Risk Appetite: Optimal Zone	5 – 9
Risk Appetite: Tolerable Zone	10 -15

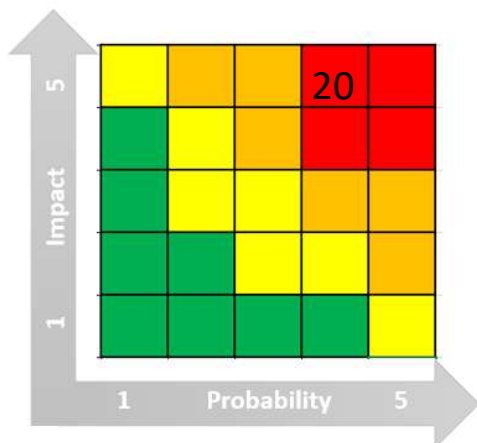
<b>Risk Trend</b>	Remains unchanged (16)
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This risk has been reviewed and remains at a high risk level as seasonal respiratory conditions and subsequent service demands have increased and remain high.

Risk Description	Risk Owner	Risk Lead
There is a risk of increased service challenges over winter period, e.g. due to impact of seasonal respiratory conditions and adverse weather impacting on workforce availability; service demands; service performance; and unexpected cost pressures.	Chief Officer	Head of Health and Social Care
Current Controls		
<ol style="list-style-type: none"> <li>1. Debrief of Winter Plan 2024/25 with continuity of actions in Winter Plan 2025/ 2026</li> <li>2. Resilience Planning and Local Resilience Partnership (LRP)</li> <li>3. Learning from previous winter</li> <li>4. Contingency and Business Continuity Plans</li> <li>5. Safe Flow (previously Operation Flow)</li> </ol>		
Actions		
<ol style="list-style-type: none"> <li>1. Operational monitoring of pressures on a daily/weekly basis, and prioritise resources to areas of most need</li> <li>2. Recruitment of additional staff to facilitate 7-day opening of Ambulatory Care Units across all three Acute Hospital sites to reduce overcrowding and long waits for patients in Emergency Departments.</li> <li>3. Expansion of Acute Hospital Flow teams to provide further support to ward-based teams for expediting patient discharges.</li> <li>4. Additional Allied Health Professionals working across community services and Acute “front door” areas to reduce the need for admission to hospital.</li> <li>5. Extended opening of some GP practices and Community Pharmacies during weekends and Public Holidays to reduce the pressure on Emergency Departments and Primary Care Out of Hours services.</li> <li>6. An increase in home care packages to maximise discharges and keep people safe in their community.</li> <li>7. Actions to increase vaccination uptake.</li> </ol>		

# Risk in Focus

## 2025/26 – 6 Market and provider capacity



<b>Risk Appetite: Optimal Zone</b>	5 – 9
<b>Risk Appetite: Tolerable Zone</b>	10 -15

<b>Risk Trend</b>	Remains unchanged (20)
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This risk has been further reviewed and remains a very high risk due to the continued fragility in the market.

Risk Description	Risk Owner	Risk Lead
Due to the fragility and lack of capacity of the third sector and private sector market, providers are potentially unable to sustain their business models, which could result in a detrimental impact of the delivery of services within the social care sector.	Chief Officer	Head of Health and Social Care
Current Controls		
<ol style="list-style-type: none"> <li>1. Procurement network oversight meetings in place</li> <li>2. Local engagement with providers</li> <li>3. Care at Home, Supported Living and Care Homes Provider Forums</li> <li>4. Care Market intelligence shared</li> <li>5. Joint Health &amp; Social Work Governance Group</li> </ol>		
Actions		
<ol style="list-style-type: none"> <li>1. Operational monitoring of pressures on a daily and weekly basis</li> </ol>		

South Lanarkshire IJB Strategic Risk Register trend over time

Summary of trends

Ref	Risk title	Lead Officer	Current	Optimal	Tolerable	Initial	Risk Trend	Commentary
2025/26 – 1	Financial sustainability	Chief Officer Chief Financial Officer	16	5-9	10-15	25	<p><b>Financial sustainability</b></p> <p>Legend: Initial (solid blue), Current (solid black), Target (dashed red)</p>	The risk remains at 16. The 2026/2027 Scottish Government settlement and partner funding are being assessed. Future funding and cost projections continue to be uncertain for the period 2026 to 2036. IJB financial forecasts remain subject to active review to ensure strategic and operational challenges are identified and addressed.
2025/26 – 2	Workforce availability and capacity	SLC Head of Personnel NHSL Director of HR	16	5-9	10-15	25	<p><b>Workforce</b></p> <p>Legend: Initial (solid blue), Current (solid black), Target (dashed red)</p>	Risk continues to be reviewed.  There are ongoing workforce planning reviews in place which continue to mitigate against this risk.

Ref	Risk title	Lead Officer	Current	Optimal	Tolerable	Initial	Risk Trend	Commentary
2025/26 – 3	Performance delivery	Chief Officer	15	5-9	10-15	25	<p>Performance Delivery</p>	Scoring reflects overall performance across key metrics. Performance reports to PASC and IJB reflect the goals of the Strategic Commissioning Plan 2025 – 2028.
2025/26 – 4	Failure to meet public protection and legislative requirements	Chief Social Work Officer Director of Nursing	12	5-9	10-15	16	<p>Public Protection</p>	While the current risk score remains unchanged at high with a risk score of 12 performance remains positive with strong governance arrangements in place.

Ref	Risk title	Lead Officer	Current	Optimal	Tolerable	Initial	Risk Trend	Commentary
2025/26 - 5	Winter demand pressures	Chief Officer and Head of Service	16	5-9	10-15	25		This risk remains very high on the basis that seasonal respiratory conditions continue to place significant demand on services.
2025/25 - 6	Market and provider capacity	Chief Officer	20	5-9	10-15	25		This risk remains very high due to the ongoing fragility in the market. Arrangements are in place to ensure the governance of service delivery within the social care sector is effectively managed in line with statutory and local commissioning requirements.

No	Risk	Partner
1	There is a risk NHS Lanarkshire does not sustain safe and effective unscheduled care and patient flow, due to whole system issues	NHSL
2	There is an increased risk of acute clinical deterioration of patients within ED's due to delayed time to assessment	NHSL
3	There is a risk that NHS Lanarkshire is unable to achieve national targets for waiting times due to delays to delivery of scheduled care	NHSL
4	There is risk of further deterioration of patients' clinical status, due to lengths of waiting lists and limited operational capacity	NHSL
5	Heightened malicious cyber security threat	NHSL
6	Procurement of new NHSL Labs managed contracts	NHSL
7	Risk of poorer health throughout Lanarkshire due to inability to influence the social determinants of health	NHSL
8	Risk that NHS Lanarkshire cannot effectively respond to the impact of changing demographics on the health of the population	NHSL
9	Risk of NHS Lanarkshire not achieving Scottish Government's financial targets in 2026-27	NHSL
10	Risk that vaccination uptake across population groups continues to decline due to a combination of vaccine hesitancy and misinformation amongst our population	NHSL
11	There is a risk that NHS Lanarkshire will not achieve Net Zero by 2040	NHSL
12	Non-compliance with Health Care Support Workers agency use	NHSL
13	Risk of NHS Lanarkshire not achieving Scottish Government's financial targets in 2025-26	NHSL
14	Ability to maintain General Medical Services provisions	NHSL
15	NHS Lanarkshire fails to use FNC+ new models of care throughout NHS Lanarkshire resulting in continues high presentations and occupancy levels to acute hospitals	NHSL
16	Impact of unpredictable public health outbreaks on current services	NHSL
17	Staff absence and wellbeing	NHSL
18	Safe and effective decontamination of casualties exposed to chemical, biological or radiological substances	NHSL
19	NHSL fail to identify and manage potential or actual harm to vulnerable people due to failures of information sharing	NHSL
20	Funding and budgetary pressures	SLC
21	Inability of the Council to effectively provide accommodation and support to households who are homeless and people who arrive in South Lanarkshire as part of refugee resettlement and asylum seeker dispersal programmes	SLC
22	The Council is unable to support households most impacted by the cost-of-living crisis resulting in increasing levels of poverty, debt and damage to health.	SLC
23	Meeting Public Protection and legislative duties (combined legislation/statutory duties Public Protection, Care Inspectorate/SDS)	SLC
24	Winter demand pressures (Emergency Response)	SLC
25	Failure to comply with or meet the expected standards, scrutiny levels or improvement as identified by regulatory bodies	SLC
26	Failure to fulfil emergency response commitment befitting the Council's status as a Category 1 (emergency) responder	SLC
27	Fragility and lack of capacity of the third and private sector market	SLC
28	Workforce availability and capacity	SLC
29	Market and Provider capacity (procurement and supply chain)	SLC
30	The provision of Council services is disrupted because of industrial action	SLC
31	Historic abuse	SLC

#### Notes

- NHS Lanarkshire Risk Register as presented to NHS Board Meeting on 4 December 2025
- South Lanarkshire Council (SLC) Top Risks as approved by the Risk Audit and Scrutiny on 30 September 2025.





# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Financial Monitoring 2025/2026</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise of the financial position of the Health Care Services and Social Care and Housing Services, delegated to the South Lanarkshire Integration Joint Board (IJB)

## 2. Recommendation(s)

2.1. The Performance and Audit Sub-Committee (PASC) is asked to approve the following recommendations:-

- (1) that the contents of the report be noted;
- (2) that the year-to-date and projected outturn across the delegated Health Care Services and Social Care and Housing Services be noted;
- (3) that the transfer of £0.750 million to a South Lanarkshire Council (SLC) reserve to support The Promise, as highlighted at paragraph 5.10.2, is noted;
- (4) that the transfer of £1.762 million to an IJB reserve to support ongoing service pressures, including delayed discharge, as highlighted at paragraph 5.10.3, is noted; and
- (5) that the operational and financial impact of the ongoing significant demand and capacity challenges across the Health and Social Care system be noted.

## 3. Background

3.1. This report is based on the financial monitoring reports received from the Director of Finance of NHS Lanarkshire (NHSL) and the Executive Director (Finance and Corporate Resources) of SLC. The position detailed in these reports is, therefore, based on the information contained in each partner's respective financial systems and includes accruals and adjustments in-line with their financial policies. This is the fifth financial monitoring report for 2025/2026.

3.2. The NHS in Scotland 2025 Finance and performance report was published by Audit Scotland on 4 December 2025. The following key observations were included in the report:-

- ◆ Health spending in 2024/2025 totalled £20.6 billion, equivalent to 37.5 per cent of the overall Scottish budget. Even with increased funding, the NHS in Scotland is not in a financially sustainable position. NHS boards did achieve unprecedented levels of savings but boards are still struggling to break even.

### 3. Background (Cont.)

#### 3.2. (Cont.)

- ◆ Despite more money and more staff since 2019, NHS Scotland's performance in 2024/2025 has not improved in line with commitments made by the Scottish Government.
- ◆ There is demand pressure across the system. Activity in secondary care has increased in the last year but it remains below pre-pandemic levels. Waiting lists and waiting times are starting to fall but it remains to be seen if this progress can be sustained.
- ◆ Shifting the balance of care to the community is highlighted as a long-standing ambition but is not yet delivered.
- ◆ Improvements in productivity and reform of the health and care system are essential if health outcomes are to get better, health inequalities are to be reduced and service delivery to improve. The delivery of efficiencies and reform within the health and care system will play an important role in both the NHS's and Scotland's overall medium-term financial sustainability.
- ◆ NHS boards are setting out their three-year financial plans to achieve financial balance. The measures needed to improve productivity within the NHS in Scotland also need to be set out.
- ◆ Over the next three to six months, detailed implementation and monitoring plans are to be put in place which include how joint working will be improved with other partners to support the delivery of the plan, the Service Renewal Framework and the Population Health Framework. This should include the Integrated Joint Boards, community planning partners and the third sector and focus on clarity about responsibilities, building and improving communication, collaboration and culture.

The full report is available at:-

<https://audit.scot/publications/nhs-in-scotland-2025-finance-and-performance>

3.3. The Local Government in Scotland Financial Bulletin 2024/2025 was published by Audit Scotland on 29 January 2026. The following key observations were included in the bulletin:-

- ◆ Despite increased funding in 2024/25, the financial outlook for Scotland's councils presents substantial challenges. The costs of delivering services continues to rise, debt is increasing, reserve levels are falling and there is continued reliance on non-recurring measures to close significant budget gaps. This all raises concerns around councils' medium-term financial sustainability.
- ◆ In 2024/25, councils' total revenue funding and income increased by 1.3 per cent. Despite this, councils faced a £542 million budget gap and remained reliant on reserves and savings to balance their budgets. Councils identified around £200 million of predominantly recurring savings to help manage overall financial pressures.
- ◆ Around 90 per cent of savings targets were delivered however this included taking one-off measures to manage in-year spending. Many councils struggled to deliver recurring savings. Notwithstanding this action, the sector reported a collective overspend against their agreed revenue budgets for the first time in six years, with around a third of the councils reporting an overspend.

### 3. Background (Cont.)

#### 3.3. (Cont.)

- ◆ There are increasing indications that councils are struggling financially, with a collective budget gap of £647 million identified when budgets were set for 2025/26. Costs continue to outpace funding increases, and there remain significant commitments on funding to fulfil both statutory duties and national policy commitments. There is also continued reliance on non-recurring measures, such as using reserves, to address budget gaps which is simply not sustainable.
- ◆ Councils need to take urgent action to address the sustained and recurring cost pressures associated with delivering services. This will mean carefully considering where services need to be reduced; how service delivery can be fundamentally reconfigured; who is eligible to receive services; and policies on fees and charges.

The full financial bulletin is available at:-

<https://audit.scot/publications/local-government-in-scotland-financial-bulletin-202425>

- 3.4. The IJB is asked to note the key financial highlights in respect of 2025/2026 which are outlined in sections 4 and 5. Further supporting information is also outlined at appendices 1 to 5.

#### 4. Key Financial Highlights 2025/2026 – Health Care Services

- 4.1. The key variances at 30 November 2025 in respect of delegated Health Care Services are outlined at Appendix 2.

##### 4.2. Locality and Other Services

- 4.2.1 An overspend of £0.342 million is reported across Locality and Other Services.

- ◆ There is an underspend of £0.915 million across employee costs as a result of ongoing recruitment challenges. The current vacancy factor across Locality and Other Services is 7%. This equates to 56 Whole Time Equivalent (WTE) posts. Ongoing scrutiny of all vacancies is in place to ensure that posts are filled in key service areas. Additional hours were also worked through bankaide, overtime and excess part-time hours, the cost of which was included within the financial position reported.
- ◆ An overspend of £0.573 million is reported across non-employee costs. The main factor contributing to the overspend is the historical cost pressures at 30 November 2025 of £0.287 million. Action continues to be progressed to achieve the planned savings in line with the IJB Financial Plan 2025/2026.

##### 4.3. Addiction Services

- 4.3.1 An underspend of £0.261 million is reported in respect of Addiction Services. The main factor contributing to this position is an underspend of £0.304 million across employee costs as a result of ongoing recruitment challenges.

#### **4. Key Financial Highlights 2025/2026 – Health Care Services (Cont.)**

##### 4.4. Hosted Services

4.4.1 An overspend of £0.249 million is reported in respect of all Hosted Services led by the South Lanarkshire IJB.

- ◆ A net overspend of £0.344 million is reported in respect of the ring-fenced Primary Care Improvement Fund and Transformation Fund (Employee costs - £0.225 million over; Non-employee costs – £0.119 million over). Grip and control actions continue to be implemented to reduce the projected overspend. This includes prioritising existing capacity within existing service budgets to safeguard patient safety and maintain required care standards. Consistent with previous years, a break-even position requires to be achieved by 31 March 2026.
- ◆ A net underspend of £0.095 million is reported across all other Hosted Services (Employee costs - £0.562 million under; Non-employee costs – £0.467 million over). The main factor contributing to the overspend across the non-employee costs is the consumable and technology cost associated with the Diabetic Pump Therapy Service (£0.634 million). Consistent with previous years, the net underspend of £0.095 million will be available to offset other Health Care Services overspends.

4.4.2 Further detail in respect of hosted services is highlighted at Appendix 3. The vacancy factor across Hosted Services at 30 November 2025 was 6% and equated to a total of 44 WTE posts.

4.4.3 The Hosted Services which are led by the North Lanarkshire University Health and Social Care Partnership (HSCP) are outlined at Appendix 4. In respect of the South share of the North Lanarkshire University HSCP Hosted Services and in-line with the Hosted Services agreement, a break-even position is included at Appendix 3.

##### 4.5. Prescribing

4.5.1 Based on a combination of actual data received for April to September 2025 and estimated data for October and November 2025, an underspend of £0.002 million is forecasted in respect of prescribing at 30 November 2025.

4.5.2 The prescribing budget has reduced by £3.074 million from £83.904 million at 30 June 2025 to £80.830 million at 30 November 2025. The main factor contributing to the budget reduction is the £1.223 million recurring national tariff reduction combined with £1.851 million realignment of prescribing savings, of which £2.730 million has been achieved to date. The prescribing savings have been allocated in line with the IJB Financial Plan 2025/2026.

4.5.3 Based on the data received to date, the price per item is currently £10.41. The number of items dispensed has increased by 1.7% based on the same period last year.

4.5.4 The achievement of prescribing efficiency savings is continuing to be progressed and reported to the Senior Management Team, the Prescribing Medicines Management Board and the Sustainability and Value Workshops.

##### 4.6. Out of Area Services

4.6.1 An overspend of £0.322 million is reported at 30 November 2025. Additional costs are continuing to be incurred in respect of the cost of services to support individuals with complex care needs.

#### **4. Key Financial Highlights 2025/2026 – Health Care Services (Cont.)**

##### 4.7. Summary

4.7.1 The net underspend across Health Care Services is £0.380 million at 30 November 2025.

4.7.2 Excluding ring-fenced funding and based on information available at 31 December 2025, an underspend of £3.2 million is currently forecasted at 31 March 2026. This is mainly due to an underspend across employee costs as a result of ongoing recruitment challenges.

4.7.3 In respect of ring-fenced funding, the budgets are phased throughout the financial year to match expenditure incurred to date. This avoids any distortion to the underlying financial position reported. At the year end, any underspend against specific ring-fenced funding allocations will require to be transferred to IJB reserves to be available in future years to progress the outcomes of the ring-fenced funding allocations.

#### **5. Key Financial Highlights 2025/2026 – Social Care and Housing Services**

5.1. The forecast variances projected at 31 March 2026 in respect of delegated Social Care and Housing Services, which reflect the outcome of the probable outturn exercise recently concluded, are outlined at Appendix 2.

##### 5.2. Residential, Nursing and Respite Care Services

5.2.1 An underspend of £0.997 million is reported (Internal - £0.839 million under; External - £0.158 million under).

- ◆ The underspend across internal residential care services is due to an underspend of £0.782 million across employee costs.
- ◆ The external nursing care home placements underspend of £0.158 million reflect the actual demand for nursing care services in line with assessed need and continue to be monitored.

##### 5.3. Supported Living Services

5.3.1 An underspend of £0.229 million is reported (Internal - £0.023 million over; External - £0.252 million under).

- ◆ Across the internal supported living service, recruitment activity continues to be progressed to reduce overtime costs incurred as a result of employee turnover. The net overspend is currently projected to be £0.023 million.
- ◆ The projected underspend of £0.252 million in respect of external supported living services reflects the demand in line with assessed need, the implementation arrangements in respect of complex care packages and new service provision during the year.

##### 5.4. Day Services

5.4.1 An underspend of £0.345 million is reported (Internal - £0.502 million under; External - £0.157 million over).

- ◆ The underspend across internal day services is due to an underspend of £0.573 million across employee costs. This underspend is partly offset by a projected overspend across Fleet Services which reflects the terms and conditions of current lease agreements. It also reflects the ongoing demands for the Fleet Services vehicles, the access to which is shared by other Council Resources.

## **5. Key Financial Highlights 2025/2026 – Social Care and Housing Services (Cont.)**

### 5.5. Care At Home Services

5.5.1 An overspend of £0.469 million is reported (Internal - £0.075 million over; External - £0.394 million over).

- ◆ The overspend across internal care at home services of £0.075 million is mainly due to non-recurring equipment and technology costs including mobile phones. Action continues to be taken to progress recruitment to vacant home carer posts. Overtime costs incurred to address vacancies continue to be actively monitored.
- ◆ The overspend across external care at home services of £0.394 million reflects the actual demand for care at home services in line with assessed need and continues to be monitored.

### 5.6. Equipment, Adaptations and Telecare

5.6.1 The non-recurring underspend of £0.240 million reflects the spend on equipment and adaptations for service users based on assessed needs.

### 5.7. Assessment and Care Management Services

5.7.1 The projected underspend of £1.156 million across internal assessment and care management teams is due to turnover. Recruitment continues to be progressed.

### 5.8. Other Services

5.8.1 The underspend of £0.333 million is mainly due to the repair and replacement cost of community alert alarm devices and SIM cards being less than expected during the year.

### 5.9. Income

5.9.1 The projected over-recovery of income of £0.263 million reflects the recovery of unused direct payment funding following reviews undertaken during the year.

### 5.10. Summary

5.10.1 The position at 31 March 2026 across delegated Social Care and Housing Services is based on the information available at 26 December 2025 and reflects the outcome of the probable outturn exercise recently concluded.

5.10.2 Recognising the potential that a non-recurring underspend would occur over the remainder of the financial year, on 16 December 2025, the IJB endorsed consideration of the transfer to an SLC reserve of up to £0.500 million to support the transformational improvement opportunity across residential care services. This was approved by the South Lanarkshire Council Executive Committee on 4 February 2026 which also considered and approved the transfer to an SLC reserve of £0.750 million as a contribution to The Promise. The PASC is asked to note this further transfer which will augment the support for young people transitioning from Children and Family Services to Adult Services over the following two years.

5.10.3 Notwithstanding ongoing recruitment activity, based on the current level of vacancies across social workers and care services, a net projected year end variance of £1.762 million for the delegated social care services is currently reported by the partner. The PASC is asked to note that on 4 February 2026, in line with the approach to integrating Health and Social Care budgets, the SLC Executive Committee approved that this non-recurring underspend was retained by the IJB and transferred to an IJB earmarked reserve for future costs. This will therefore be available as non-recurring bridging funding for ongoing service pressures in future years, including delayed discharges.

5.10.4 The projected outturn at 31 March 2026 will continue to be monitored.

## 6. Savings 2025/2026

6.1. The savings agreed as part of the IJB Financial Plan 2025/2026, which was approved by the IJB on 18 March 2025, are being implemented. The recurring funding gap in respect of 2025/2026 is £17.651 million (Health Care Services - £9.652 million; Social Care and Housing Services - £7.999 million).

- ◆ Heath Care Services savings achieved at 30 November 2025 total £6.739 million which is 70% of the target saving of £9.652m (Recurring - £4.390 million; Non-recurring - £5.262 million).
- ◆ The projected Social Care and Housing Services target savings for 2025/2026 which total £7.999 million (Recurring - £7.043 million; Non-recurring - £0.956 million) continue to be achieved.

6.2. The impact of 2024/2025 savings still to be achieved has also been accounted for in respect of the financial position reported at sections 4 and 5. Reliance continues to be placed on non-recurring bridging funding and in-year emerging funding solutions in 2025/2026 to mitigate any savings that potentially may not be achieved in full in 2025/2026. The action to progress the implementation of the approved savings continues to be monitored.

## 7. Reserves 2025/2026

7.1. The IJB reserves balance at 1 April 2025 totals £33.982 million (NHSL – £30.353 million; SLC - £3.629 million). As at November 2025, the draw down from IJB reserves to date is £0.888 million (NHSL - £0.888 million; SLC - Nil). The balance of the IJB reserves is, therefore, £33.094 million as follows:-

<b>Reserves</b>	<b>Health Care Services £m</b>	<b>Social Care and Housing Services £m</b>	<b>Total £m</b>
Ring-fenced	15.489	0.000	15.489
Earmarked	13.976	3.629	17.605
Contingency	0.000	0.000	0.000
<b>Total</b>	<b>29.465</b>	<b>3.629</b>	<b>33.094</b>

7.2. The funding in respect of the actual expenditure incurred as at 30 November 2025 for the delegated Health Care Services and projected to 31 March 2026 for the delegated Social Care and Housing Services is as follows:-

<b>Actual Expenditure</b>	<b>Health Care Services Year To Date £m</b>	<b>Actual Expenditure</b>	<b>Social Care and Housing Services Annual Forecast £m</b>
<b>As At Nov 2025</b>	<b>348.842</b>	<b>Projected To 31 March 2026</b>	<b>244.882</b>
Funded By:		Funded By:	
Core Budget	347.954	Core Budget	244.882
Reserves	0.888	Reserves	0.000
<b>Total</b>	<b>348.842</b>	<b>Total</b>	<b>244.882</b>

7.3. This financial monitoring report includes planned spend against IJB reserves. Based on the information available, the deficit on the provision of services and the total comprehensive income and expenditure is £0.888 million. The movement on reserves to date is a decrease of £0.888 million.



### **13. Other Implications (Cont.)**

13.3. The financial monitoring arrangements contribute to the mitigation of the following risks within the IJB Risk Register:-

- ◆ Financial sustainability (Very High)
- ◆ Workforce availability and capacity (Very High)
- ◆ Winter demand pressure (Very High)
- ◆ Market and provider capacity (Very High)
- ◆ Performance delivery (High)
- ◆ Failure to meet public protection and legislative requirements (High)

13.4. This report relates to all national outcomes as effective governance arrangements will ensure that the IJB can fulfil its statutory duties. The contents of this report are material to the delivery of the IJB SCP 2025 to 2028, notably the following National Health and Wellbeing outcome:-

- ◆ Resources are used effectively and efficiently in the provision of health and social care services (Outcome 9).

13.5. Continued financial sustainability is one of the key catalysts for change that underpins the delivery of the SCP 2025 to 2028 strategic goals. The indicative IJB Financial Plan 2026/2027 was presented to the IJB on 16 December 2025. Following the Scottish Government budget announcement on 13 January 2026, the update to the IJB Financial Plan 2026/2027 will be presented to the IJB on 31 March 2026 for consideration and approval.

13.6. There are no other issues associated with this report.

### **14. Integrated Impact Assessment and Consultation Requirements**

14.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

14.2. Consultation was undertaken with both the Director of Finance for NHSL and the Executive Director (Finance and Corporate Resources) of SLC in terms of the information contained in this report.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

### **Previous References**

- ◆ PASC - 25 November 2025 (IJB Financial Monitoring 2025/2026)

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Marie Moy, Chief Financial Officer

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1. Hosted Services
  - 1.1. In line with the Integrated Resources Advisory Group Finance Guidance, the lead partner for a Hosted Service is responsible for managing any overspends incurred. With the exception of ring-fenced funding, the lead partner can also retain any underspends which may be used to offset the overspends. This arrangement has been in place since 1 April 2016.
  - 1.2. On 18 March 2025, the IJB approved the proposal to continue to adopt for 2025/2026 the current approach for the management of underspends or overspends by the lead partner for the Hosted Service.
2. Notional Set-Aside Budget
  - 2.1. The set-aside budget is a notional budget which represents the consumption of hospital resources by South Lanarkshire residents. In line with the accounting policy previously agreed, this notional set-aside budget will be included in the IJB Annual Accounts 2025/2026 as an estimate of expenditure. It is recognised that this will not necessarily reflect the actual usage of these hospital services by the IJB, however, it has been endorsed as an acceptable approach pending further updates from the Information Services Division (ISD).
  - 2.2. The notional set-aside budget is £73.022 million. The calculation of the notional set-aside allocation and the confirmation of actual activity levels remain a complex accounting process. The agreement in place from 2016/2017 to date in 2025/2026 has been that any physical transfer of resources from the set aside will be based on agreed costed service changes. Outside of these planned changes, it has been agreed each year to date that the NHS Board will deliver the set aside services in return for the budget offered.
  - 2.3. Although under s28(4) of the Public Bodies (Joint Working) (Scotland) Act 2014, the Health Board may require the integration authority to reimburse it for the additional amount used in providing set aside services, this has not been pursued by NHSL with the IJB. All expenditure incurred on the set-aside services to date, therefore, has been met by NHSL. Instead, the focus continues to be on whole system working through the Unscheduled Care Board to develop future plans to cope with increased demand coupled with day-to-day integrated working to resolve the more immediate problems. This approach continues to support constructive dialogue between the parties which focusses on the service changes that will make a difference.
  - 2.4. In recognition of the increasing demand across the notional set-aside services, an earmarked reserve (EM66) was established for £2.327 million as a contribution towards the expected increase in Unscheduled Care Services costs that the IJB is also responsible for. This reserve remains available to meet the projected Unscheduled Care Services costs in 2025/2026 that the IJB is responsible for.

## Health and Social Care Services Analysis

## Appendix 2

South Lanarkshire Health and Social Care Partnership Budget	ANNUAL BUDGET 2025/2026 £m
<b>Health Care Services</b>	
Locality and Other Services	46.121
Addiction Services	12.985
Medical and Nursing Directorate	3.436
Prescribing	80.830
Out of Area Services	2.443
Area Wide Services	7.711
Hosted Services	166.684
Family Health Services	129.288
Set-Aside Budget	73.022
Corporate Services (IJB Operating Costs)	0.000
<b>Health Care Services - Sub Total</b>	<b>522.520</b>

YEAR TO DATE	
BUDGET Nov 2025 £m	ACTUAL Nov 2025 £m
31.777	31.435
8.669	8.408
1.964	1.702
53.180	53.178
1.633	1.955
4.469	4.385
109.528	109.777
89.321	89.321
48.681	48.681
0.000	0.000
<b>349.222</b>	<b>348.842</b>

YEAR TO DATE VARIANCE		
GENERAL Nov 2025 £m	RING-FENCED Nov 2025 £m	TOTAL Nov 2025 £m
0.342		0.342
0.261		0.261
0.262		0.262
0.002		0.002
(0.322)		(0.322)
0.084		0.084
0.095	(0.344)	(0.249)
0.000		0.000
0.000		0.000
0.000		0.000
<b>0.724</b>	<b>(0.344)</b>	<b>0.380</b>

## Health and Social Care Services Analysis (Cont.)

## Appendix 2 (Cont.)

South Lanarkshire Health and Social Care Partnership Budget	ANNUAL BUDGET 2025/2026 £m	ANNUAL FORECAST 2025/2026 £m	VARIANCE		
			GENERAL 2025/2026 £m	RING-FENCED 2025/2026 £m	TOTAL 2025/2026 £m
<b>Social Care Services</b>					
Residential, Nursing & Respite Care Services	87.397	86.400	0.997		0.997
Supported Living Services	28.999	28.770	0.229		0.229
Day Services	12.753	12.408	0.345		0.345
Care at Home Services	82.607	83.076	(0.469)		(0.469)
Equipment, adaptations and telecare	3.392	3.152	0.240		0.240
Assessment & Care Management	17.621	16.465	1.156		1.156
Direct Payments	11.508	11.590	(0.082)		(0.082)
Other Services	5.288	4.955	0.333		0.333
Expenditure Sub Total	249.565	246.816	2.749	0.000	2.749
Income	(7.689)	(7.952)	0.263		0.263
Social Care Services Net Total	241.876	238.864	3.012	0.000	3.012
Housing Services - General Fund	1.633	1.633	0.000		0.000
Housing Services HRA - Aids and Adaptations	2.202	2.202	0.000		0.000
Housing Services HRA - Care of Gardens	0.849	0.849	0.000		0.000
Housing Services HRA - Sub Total	3.051	3.051	0.000		0.000
Community Services (Grounds Maintenance)	0.084	0.084	0.000		0.000
Transfer to SLC Reserves	0.000	1.250	(1.250)		(1.250)
<b>Social Care and Housing Services Sub Total</b>	<b>246.644</b>	<b>244.882</b>	<b>1.762</b>	<b>0.000</b>	<b>1.762</b>

## Health and Social Care Services Analysis (Cont.)

## Appendix 2 (Cont.)

<b>South Lanarkshire Health and Social Care Partnership Budget</b>	<b>ANNUAL BUDGET 2025/2026 £m</b>
Health Care Services - Sub Total	522.520
Social Care and Housing Services Sub Total	246.644
<b>Total Budget</b>	<b>769.164</b>
<b>Funded As Follows</b>	
SLC Funding	(196.928)
<b>Total - SLC</b>	<b>(196.928)</b>
NHS Lanarkshire Funding	(521.632)
Resource Transfer Paid By NHSL To SLC	(25.661)
Resource Transfer Paid By SLC To NHSL	1.403
Social Care Funding	(20.637)
Commissioned Services Funding	(4.821)
<b>Total - NHSL</b>	<b>(571.348)</b>
<b>IJB Reserves</b>	
SLC	0.000
NHSL	(0.888)
<b>IJB Reserves Total</b>	<b>(0.888)</b>
<b>TOTAL</b>	<b>(769.164)</b>

Hosted Services Led By South Lanarkshire IJB

Appendix 3

Led by the South Partnership	TOTAL			
	Annual Budget 2025/2026 £m	YTD Nov 2025 Budget 2025/2026 £m	YTD Nov 2025 Actual 2025/2026 £m	YTD Nov 2025 Variance 2025/2026 £m
Public Dental Services	8.274	5.450	5.368	0.082
Brain Injury Unit	2.682	1.788	1.774	0.014
Out of Hours Services	11.048	7.163	7.074	0.089
Palliative Care Services	8.951	6.258	6.173	0.085
Physiotherapy Services	12.551	8.202	8.299	(0.097)
Primary Care Services	0.947	0.637	0.523	0.114
Occupational Therapy Services	10.305	6.435	6.164	0.271
Diabetic Services	6.865	4.030	4.493	(0.463)
<b>Sub Total</b>	<b>61.623</b>	<b>39.963</b>	<b>39.868</b>	<b>0.095</b>
<b>Ring Fenced Funding</b>				
Primary Care Improvement Fund	26.420	17.110	17.434	(0.324)
Primary Care Transformation Fund	0.000	0.000	0.020	(0.020)
<b>Sub Total</b>	<b>26.420</b>	<b>17.110</b>	<b>17.454</b>	<b>(0.344)</b>
<b>TOTAL</b>	<b>88.043</b>	<b>57.073</b>	<b>57.322</b>	<b>(0.249)</b>
<b>South Share of North Hosted Services</b>	78.640	52.455	52.455	0.000
<b>Hosted Services Total</b>	<b>166.683</b>	<b>109.528</b>	<b>109.777</b>	<b>(0.249)</b>

Hosted Services Led By North Lanarkshire IJB

Appendix 4

Led by the North Partnership	TOTAL			
	Annual Budget 2025/2026 £m	YTD Nov 2025 Budget 2025/2026 £m	YTD Nov 2025 Actual 2025/2026 £m	YTD Nov 2025 Variance 2025/2026 £m
Sexual Health Services	3.832	2.535	2.471	0.064
Continence Services	3.292	2.178	2.175	0.003
Immunisation Services	3.765	3.062	3.410	(0.348)
Speech and Language Therapy Services	7.641	4.908	4.636	0.272
Children and Adolescents Mental Health Services	16.814	10.532	9.209	1.323
Childrens Services	16.551	10.703	11.178	(0.475)
Integrated Equipment and Adaptations Store	0.817	0.545	0.537	0.008
Dietetics Services	4.773	3.152	3.193	(0.041)
Podiatry Services	5.019	3.211	3.099	0.112
Prisoner Healthcare Services	2.517	1.678	1.578	0.100
Blood Borne Viruses Services	0.686	0.457	0.460	(0.003)
Hospital at Home	3.345	2.316	2.333	(0.017)
Mental Health and Learning Disability Services	94.782	64.003	63.925	0.078
<b>TOTAL</b>	<b>163.834</b>	<b>109.280</b>	<b>108.204</b>	<b>1.076</b>
<b>North Share of South Hosted Services</b>	<b>45.783</b>	<b>29.678</b>	<b>29.678</b>	<b>0.000</b>
<b>Hosted Services Total</b>	<b>209.617</b>	<b>138.958</b>	<b>137.882</b>	<b>1.076</b>

## Budget Update 2025/2026

## Appendix 5

<b>Scottish Government Funding Allocations 2025/2026 - NHSL</b>	<b>£m</b>
2025/2026 Inflation Uplift of 3% on Baseline Budgets	1.535
<b>Sub Total - NHSL</b>	<b>1.535</b>
<b>Budget Updates 2025/2026 - SLC</b>	<b>£m</b>
Transfer of Capital Funded From Current Revenue – SWIS Plus Replacement Project	(0.250)
<b>Sub Total – SLC</b>	<b>(0.250)</b>
<b>Total</b>	<b>1.285</b>

# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Internal Audit Plan 2025/2026 Progress Report</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an update on progress with the delivery of the Internal Audit Plan 2025/2026
- ◆ provide an update on the performance of the Internal Audit Service in the period to 31 December 2025

## 2. Recommendation(s)

2.1. The Performance and Audit Sub-Committee (PASC) is asked to approve the following recommendations:-

- (1) that the update on the performance of the internal audit service in the period to 31 December 2025 be noted; and
- (2) that the update on progress with the delivery of the Internal Audit Plan 2025/2026 be noted.

## 3. Background

3.1. Effective from 1 April 2025, the Internal Audit Service is delivered within the context of the new Global Internal Audit Standards (GIAS), which were issued by the Internal Audit Standards Board and endorsed by the Chartered Institute of Internal Auditors.

3.2. Within the Integration Joint Board (IJB), the PASC is the Committee 'charged with governance' and independently provides assurance on the soundness of the IJB's control environment and the adequacy of governance, risk management and control frameworks. It also delivers scrutiny and oversees external financial reporting processes.

3.3. The Internal Audit Mandate and Charter, the Internal Audit Strategy and the Internal Audit Plan 2025/2026 were previously approved by the PASC on 5 March 2025.

## 4. Internal Audit Plan 2025/2026 Progress Update

4.1. The last progress report to the PASC on 25 November 2025 reported on work completed in the period to 10 October 2025. This report covers all work in the period from 10 October 2025 to 31 December 2025.

#### **4. Internal Audit Plan 2025/2026 Progress Update (Cont.)**

- 4.2. The suite of performance indicators outlined at Appendix 1 provides assurance to the PASC that the Internal Audit service is fulfilling the Internal Audit Mandate.
  - 4.2.1 The PASC met with the South Lanarkshire Council (SLC) Internal Audit Manager and the NHS Lanarkshire (NHSL) Chief Internal Auditor on 25 November 2025 without senior management present. This allowed the opportunity to provide feedback around the revised format of the update report and to share suggestions for areas for inclusion in the 2026/2027 Internal Audit Plan.
  - 4.2.2 To reflect the timing of future internal audit work still to be undertaken, one indicator remains currently assessed as amber. This indicator relates to audit assignment plans for planned audits being issued to the Head of Service and Chief Financial Officer or Chief Officer at least 2 weeks before commencement of the audit. The plan for the formal follow up assignment, which is scheduled for quarter 4, will be issued at least 2 weeks before the commencement of the audit.
  - 4.2.3 All indicators are included for completeness however some indicators are not reported until the end of the financial year.
  - 4.2.4 The Internal Audit Mandate is on target to be delivered within timescale.
- 4.3. The progress with delivering the Internal Audit Plan for 2025/2026 is summarised at Appendix 2.
  - 4.3.1 A total of 60 days has been committed to undertake the IJB Internal Audit Plan which has been designed to target the priority issues aligned to strategic risks and to reflect the evolving and complex challenges to service delivery.
  - 4.3.2 In respect of 2025/2026, the two internal audit assignments in relation to Risk Strategy and Governance have concluded and were reported to the PASC on 25 November 2025.
  - 4.3.3 The Internal Audit Plan 2025/2026 is on target to be delivered within timescale.
- 4.4. The 2025/2026 Internal Audit Plan also takes account of assurances which will be provided to the IJB relative to work performed under the Internal Audit Plans of both SLC and NHSL for 2025/2026. The audit of operational activities is being undertaken under the auspices of the partner bodies. The PASC is asked to note that the outcomes of these operational audits are reported to the partner body Audit Committees. The assurances gained will be provided to the IJB as part of the overall assurances received from the partner body Audit Committees and reported within the Internal Audit Annual Assurance report which will be presented to PASC on 26 May 2026.
- 4.5. As part of the audit planning process, External Audit will take into consideration the extent to which reliance can be placed on the work of Internal Audit.
- 4.6. The PASC is asked to note the progress with delivering the approved Internal Audit Plan 2025/2026 within the reported period, and that overall performance against delivery targets is positive in the period to 31 December 2025.

## **5. Employee Implications**

- 5.1. The internal audit arrangements for the IJB are provided jointly by the Internal Audit teams of SLC and NHSL. There have been no changes to the Internal Audit teams within SLC and NHSL in the period to 31 December 2025 and there are no vacancies within either function. Training arrangements are being formalised which includes regular team briefs, internal training sessions, attendance at professional body conferences and external seminars and briefings.

## **6. Financial Implications**

- 6.1. The IJB Internal Audit Plan 2025/2026 reflects the commitment by SLC and NHSL to provide an Internal Audit service to the IJB in 2025/2026. This plan aligns to the resources that have been committed in the respective capacity planning exercises within both partners. Sufficient resources are in place to deliver the approved programme of Internal Audit assignments.

## **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **8. Other Implications**

- 8.1. There are no significant changes to the governance, risk and control arrangements.
- 8.2. There continues to be ongoing significant financial, demand and capacity challenges on the health and social care system. The risk environment is still volatile. The Internal Audit Plan will continue to be re-evaluated during the year to allow any significant changes to the IJB's risk profile to be reflected in the Internal Audit Plan. Any proposed amendments will be subject to PASC approval.
- 8.3. The outcome of the Internal Audits undertaken during 2025/2026 contributed to the mitigation of the following risks within the IJB Risk Register:-
- ◆ Financial sustainability (Very High)
  - ◆ Workforce availability and capacity (Very High)
  - ◆ Market and provider capacity (Very High)
  - ◆ Failure to meet public protection and legislative requirements (High)
- 8.4. This report relates to all national outcomes as effective governance arrangements will ensure the IJB can fulfil its statutory duties. The contents of this report are material to the delivery of the IJB Strategic Commissioning Plan (SCP) 2025 to 2028, notably the following outcome:-
- ◆ Resources are used effectively and efficiently in the provision of health and social care services (Outcome 9).
- 8.5. Good governance enables the IJB to pursue its vision effectively. In order to respond to the ongoing significant demand and capacity challenges on the health and social care system, there has been a continuing requirement to reprioritise SMT and financial staff resources as appropriate. This is not impacting on the delivery of the 2025/2026 Internal Audit Plan.
- 8.6. There are no other issues associated with this report.

## **9. Integrated Impact Assessment and Consultation Requirements**

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 9.2. Consultation was undertaken with both the Director of Finance, NHSL and the Executive Director (Finance and Corporate Resources), SLC in terms of the information contained in this report.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

### **Previous References**

- ◆ PASC 25 November 2025 Internal Audit Plan 2025/2026 Progress Report

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

Yvonne Douglas, Internal Audit Manager, South Lanarkshire Council

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**Performance Indicators 2025/2026**

**Appendix 1**

<b>Ref</b>	<b>Performance Indicator</b>	<b>Target</b>	<b>Actual</b>
1	Internal Audit Plan presented to the IJB (Performance and Audit) Sub-Committee by 30 <sup>th</sup> June.	June 2025	February 2025
2	Internal Audit Annual Report presented to the IJB (Performance and Audit) Sub-Committee by 30 <sup>th</sup> June.	June 2025	May 2025
3	Audit assignment plans for planned audits issued to the Head of Service and Chief Financial Officer or Chief Officer at least 2 weeks before commencement of the audit.	75%	50%
4	Draft reports issued by target date.	75%	100%
5	Responses received from client within timescale defined in reporting protocol.	75%	100%
6	Final reports presented to target IJB (Performance and Audit) Sub-Committee.	75%	100%
7	Number of days delivered against plan.	100%	Not reported yet but on target
8	Number of audits delivered to planned number of days (within 10%).	75%	Not reported yet but on target
9	Percentage of Internal Audit recommendations agreed with Senior Management.	75%	Not reported yet
10	Percentage of action plans followed up.	90%	Not reported yet but planned follow up Quarter 4
11	Number of training days per staff member.	5 per annum	Not reported yet but on target
12	Number of meetings with Chief Officer and Chief Financial Officer per year.	2	Not reported yet but on target
13	Number of planned sessions per year with Members of the IJB (Performance and Audit) Sub-Committee without senior management present.	1	1

Audit Assignment	Outline Scope	Expected Days	Current Status (Including Days Spent)	Completion Date
Risk Strategy	Provide assurance that there is effective governance that assigns appropriate responsibilities and aligns achievement of activities through cooperation, collaboration and communication and that governance structures and processes are appropriately designed and operating as intended, reflecting the principles of the Three Lines Model developed by the Chartered Institute of Internal Auditors.	20	<b>Complete</b> Reported to the PASC on 25 November 2025.	25 November 2025
Governance	Validate a self-assessment of governance arrangements utilising a checklist that incorporates best practice and CIPFA's Delivering Good Governance in Local Government Framework (2016). This will include the introduction and application of the new Code of Conduct.	20	<b>Complete</b> Reported to the PASC on 25 November 2025.	25 November 2025

**South Lanarkshire IJB  
Internal Audit Plan 2025/2026 Progress Report**

**Appendix 2 (Cont.)**

<b>Audit Assignment</b>	<b>Outline Scope</b>	<b>Expected Days</b>	<b>Current Status (Including Days Spent)</b>	<b>Completion Date</b>
Follow Up Lead Partner: Yvonne Douglas SLC Internal Audit Team	Follow up actions arising from audits undertaken in previous years and assess the extent to which actions have been fully implemented and issues addressed.	5	The formal follow-up of audit actions is planned for quarter 4. The outcome of this assignment will be reported in the Internal Audit Annual Assurance Report 2025/2026 which will be presented to the PASC on 26 May 2026.	31 March 2026
Internal Audit Annual Report Lead Partner: Yvonne Douglas SLC Internal Audit Team	Prepare and present the Annual Report containing the Annual Internal Audit Opinion for 2024/2025.	7	<b>Complete</b>	30 June 2025
Internal Audit Management Lead Partner: Yvonne Douglas and Jocelyn Lyall	Review and update of Internal Audit Plan 2025/2026.  Preparation of Internal Audit Plan 2026/2027.  Liaison with senior management and the External Auditor.  Attendance at the PASC and/or IJB (as appropriate).	8	Ongoing.	31 March 2026
<b>Total</b>		<b>60</b>		



# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Progress Report on Agreed Actions</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an update on progress in respect of the actions previously agreed with the External Auditor and the Internal Auditors to further develop the Integration Joint Board (IJB) governance framework

## 2. Recommendation(s)

2.1. The Performance and Audit Sub-Committee (PASC) is asked to approve the following recommendation:-

- (1) that the assurance that the agreed actions are being progressed is noted.

## 3. Background.

3.1. In order to further strengthen the IJB governance framework, recommendations are made by the External Auditor and the Internal Auditors.

3.2. On conclusion of the South Lanarkshire IJB External Audit for 2024/2025, one external audit action was partially accepted. On conclusion of the two internal audit assignments, 4 internal audit actions were agreed.

## 4. Audit Actions Progress Update

4.1. The External Audit recommendation is highlighted at Appendix 1. The Internal Audit recommendations are highlighted at Appendix 2.

4.2. The progress is summarised as follows:-

Actions	Total	Completed	Ongoing
External Audit	1	0	1
Internal Audit	4	2	2
Total	5	2	3
%	100%	40%	60%

4.3. The PASC is asked to note the assurance that the agreed actions are being progressed.

## 5. Employee Implications

5.1. There are no employee implications associated with this report.

## **6. Financial Implications**

6.1. There are no financial implications associated with this report.

## **7. Climate Change, Sustainability and Environmental Implications**

7.1. There are no implications for Climate Change, sustainability or the environment in terms of the information contained in this report.

## **8. Other Implications**

8.1. The External Audit Annual Audit Report 2024/2025, which was presented to the special meeting of the PASC on 23 September 2025, concluded that the financial statements of the South Lanarkshire IJB for 2024/2025 gave a true and fair view of the state of affairs and of its net expenditure for the year. An unqualified independent auditor's report was therefore issued.

8.2. The Governance Review Assignment undertaken by Internal Audit in 2025/2026 provided assurance that the IJB has robust governance and financial arrangements in place.

8.3. The implementation of the agreed external and internal audit actions during 2025/2026 contributes to the mitigation of the following risks within the IJB Risk Register:-

- ◆ Financial sustainability (Very High)
- ◆ Workforce availability and capacity (Very High)
- ◆ Winter demand pressure (Very High)
- ◆ Market and provider capacity (Very High)
- ◆ Performance delivery (High)
- ◆ Failure to meet public protection and legislative requirements (High)

8.4. This report relates to all national outcomes as effective governance arrangements will ensure the IJB can fulfil its statutory duties. The contents of this report are material to the delivery of the IJB Strategic Commissioning Plan 2025-2028, notably the following outcome:-

- ◆ Resources are used effectively and efficiently in the provision of health and social care services (Outcome 9).

8.5. Good governance enables the IJB to pursue its vision effectively. The implementation of agreed actions will inform the Annual Governance Statement for 2025/2026 and contribute to the assessment of the internal control framework.

8.6. There are no other issues associated with this report.

## **9. Integrated Impact Assessment and Consultation Requirements**

9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

9.2. Consultation was undertaken with both the Director of Finance, NHS Lanarkshire and the Executive Director (Finance and Corporate Resources), South Lanarkshire Council in terms of the information contained in this report.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

**Previous References**

- ◆ PASC 25 November 2025 Progress Report On Agreed Actions

**List of Background Papers**

- ◆ None

**Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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Ref	Issue/Risk	Recommendation	Agreed Management Action / Timing	Current Position
1	<p><b>Financial planning</b></p> <p>The IJB has annual financial plans and medium to longer term financial forecasts. The financial forecasts are limited to projected levels of expenditure and associated cost pressures. The forecasts do not contain assumptions around projected funding levels, budget gaps or plans in place to address these.</p> <p><b>Risk</b></p> <p>There is a risk that the IJBs financial planning is focused on a 12 month period and therefore does not take a strategic approach to addressing financial challenges. Given the scale of the pressures faced, it will require a more strategic approach to address these.</p>	<p>The IJB should develop medium to longer term financial plans that incorporate assumptions on forecast levels of funding from NHS Lanarkshire and South Lanarkshire Council. This should enable the identification of budget gaps and support a strategic approach and plans to address these.</p>	<p><b>Partially Accepted</b></p> <p>It is acknowledged that, given the scale of the pressures faced, a more strategic approach is required to address these, both nationally and locally. The medium to longer term financial forecasts will continue to be further developed. This will include updates in respect of the financial strategy to address the projected cost pressures as these evolve in consultation with both partners, the Scottish Government and key stakeholders.</p> <p>The recommendation however is partially accepted on the basis of the following factors out with the control of the IJB:</p> <p>(1) The achievement of this recommendation is dependent on each partner's ability to confirm the future funding that can be made available to the IJB in respect of delegated services.</p>	<p><b>Ongoing</b></p> <p>The IJB Financial Plan 2026/2027 is being finalised. The medium to longer term financial forecasts are being updated.</p> <p>Scottish Government future funding allocations however continue to remain uncertain.</p> <ul style="list-style-type: none"> <li>▪ They are announced annually approximately three months before the start of the financial year they relate to.</li> <li>▪ In respect of health care services, specific funding allocations are confirmed during the year.</li> <li>▪ The financial impact of new Scottish Government policies and future legislation is uncertain.</li> <li>▪ Each partner's ability to confirm future funding over the medium term is subject to confirmation of future Scottish Government funding allocations. This continues to be requested nationally.</li> </ul>

			<p>(2) A range of external factors impact on the development of the transformational opportunities required to achieve financial sustainability over the short to medium term.</p> <p><b>Responsible Officer</b> Chief Financial Officer</p> <p><b>Agreed Date</b> 31 March 2026</p>	<p>The following external factors are also continuing to be monitored:</p> <ul style="list-style-type: none"> <li>▪ Current and future operational challenges and risks;</li> <li>▪ Service user, family and carer consultations on proposed service redesigns;</li> <li>▪ Financial, personnel and procurement requirements;</li> <li>▪ External provider and key stakeholder engagement;</li> <li>▪ Uncertainties associated with the impact of potential technological development opportunities not yet tested and</li> <li>▪ Projected viable implementation timelines.</li> </ul>
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Ref	Improvement Area Identified	Lead Officer	Timeline	Update
1	<p><b>Review of Code of Corporate Governance</b></p> <p>The Code of Corporate Governance was approved by the IJB on 27 June 2017. The code states that <i>'the PASC will scrutinise the local Code of Corporate Governance and will receive an annual report in the form of an Annual Governance Statement from the Chief Officer on compliance with the local Code and whether the local Code requires to be updated.'</i></p> <p>In line with best practice the Code of Corporate Governance should be reviewed and updated annually and approved by the PASC.</p>	Chief Financial Officer	March 2026	<p><b>Ongoing</b></p> <p>The Code of Corporate Governance will be reviewed and updated annually.</p> <p>The PASC will also receive confirmation from the Chief Officer in the Annual Governance Statement that the Code of Corporate Governance has been complied with during the year under review.</p>
2	<p><b>Review and update of governance documentation</b></p> <p>The following key governance documents should be reviewed and updated:</p> <ul style="list-style-type: none"> <li>▪ Financial Regulations - Approved on 29 March 2016</li> <li>▪ Records Management Plan - Approved in December 2021</li> <li>▪ Scheme of Delegation - Approved on 12 December 2023</li> </ul>	Chief Financial Officer	March 2026	<p><b>Ongoing</b></p> <p>The key governance documents will be reviewed and updated.</p>

Update on Internal Audit Actions (Cont.)

Appendix 2 (Cont.)

Ref	Improvement Area Identified	Lead Officer	Timeline	Update
3	<p><b>Action Points Update</b>                      An update on action points is not a standing agenda item for the IJB or PASC. Use of action points updates allows the IJB or the PASC to monitor progress with agreed actions and highlights any delays in completing agreed actions.</p>	Chief Financial Officer	March 2026	<p><b>Completed</b>                      A Decision Notice is now prepared for the IJB and the PASC which includes actions agreed. The update in respect of the actions is provided to the IJB Chair and the IJB Depute Chair at each Pre-agenda meeting.</p>
4	<p><b>Cover Papers</b>                      It would be helpful if key reports, including annual reports, clearly state where they provide assurance, rather than being for noting. For example, the Annual Support, Care &amp; Clinical Governance Report presented to the August 2025 PASC provided valuable assurance. Presenting reports for assurance encourages discussion by the Committee as to whether they are sufficiently assured, or if further information is required.</p>	Chief Officer	Immediate	<p><b>Completed</b>                      The recommendations of key reports, including annual reports, now confirm if they provide assurance as appropriate.</p>



# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>External Audit Plan and Audit Fee 2025/2026</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide details of the External Auditor's Annual Audit Plan for 2025/2026
- ◆ advise the Performance and Audit Sub-Committee of the external audit fee

## 2. Recommendation(s)

2.1. The Performance and Audit Sub-Committee (PASC) is asked to approve the following recommendations:-

- (1) that the content of the report be noted;
- (2) that a special meeting of the PASC be convened on 22 September 2026 to consider the External Audit Annual Audit Report 2025/2026; and
- (3) that the agreed fee of £35,480 be noted.

## 3. Background

3.1. The Public Bodies (Joint Working) (Scotland) Act 2014 established the framework for health and social care in Scotland and the formation of Integration Joint Boards (IJBs). Each IJB is required to prepare annual accounts and have them audited in accordance with Part VII of the Local Government (Scotland) Act 1973.

3.2. Audit Scotland's Audit Services Group are responsible for the delivery of the South Lanarkshire IJB external audit for the 5 years from 2022/2023 to 2026/2027.

## 4. External Audit Annual Audit Plan and Audit Fee 2025/2026

4.1. The External Auditor has provided an overview of the planned scope and timing of their audit work and this is set out in the attached appendix for information.

4.2. Based on the External Auditor's risk assessment process, two significant risks of material misstatement to the financial statements, which are generally recognised across most public sector bodies, are assessed as follows:-

- ◆ 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 planned audit procedures in response to the risk of fraud caused by management override of controls are highlighted at Exhibit 2 of the appendix.

#### **4. External Audit Annual Audit Plan and Audit Fee 2025/2026 (Cont.)**

##### 4.2.(Cont.)

- ◆ The risk assessment process also identified financial sustainability as a risk across the wider scope areas of the external audit. The planned audit procedures in response to this risk are outlined at Exhibit 3 of the appendix.
- 4.3. The risk assessment process is an iterative and dynamic process and may change as more information and evidence is obtained over the course of the external audit. Where such changes occur, these will be reported to the IJB and those charged with governance, where relevant.
- 4.4. Audit Scotland is planning to complete the audit and issue the Independent Auditor's Report by the statutory deadline of 30 September 2026. The PASC is asked to endorse the recommendation that a special meeting be convened on 22 September 2026 to consider the External Audit Annual Audit Report 2025/2026.
- 4.5. Audit Scotland sets the auditor remuneration based on its assessment of the work likely to be needed to deliver the audit. The figure also includes an allocation of pooled costs and a contribution towards performance audit programme costs. The proposed external audit fee is £35,480 for 2025/2026 (£34,000 for 2024/2025). The fee assumes that the IJB has sound governance arrangements in place, is operating effectively throughout the year, prepares comprehensive and accurate unaudited accounts and meets the agreed timetable for the audit.

#### **5. Employee Implications**

- 5.1. There are no employee implications associated with this report.

#### **6. Financial Implications**

- 6.1. The agreed external audit fee is set at the Audit Scotland Services Group standard fee applicable to IJBs which is £35,480 for 2025/2026 (£34,000 for 2024/2025).
- 6.2. The cost of the external audit fee will be met from within existing resources.

#### **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.
- 7.2. There are no sustainable development issues associated with this report.

#### **8. Other Implications**

- 8.1. There are no additional risks associated with this report. The outcome of the external audit will contribute to the mitigation of the following risks within the IJB Risk Register as follows:
  - ◆ Financial Sustainability (Very High)
- 8.2. The contents of this report are material to the delivery of the IJB Strategic Commissioning Plan 2025 – 2028, notably the following outcome:
  - ◆ Resources are used effectively and efficiently in the provision of health and social care services (Outcome 9).
- 8.3. There are no other issues associated with this report.

## **9. Integrated Impact Assessment and Consultation Requirements**

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 9.2. There was also no requirement to undertake any consultation in terms of the information contained in this report.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

### **Previous References**

- ◆ None

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

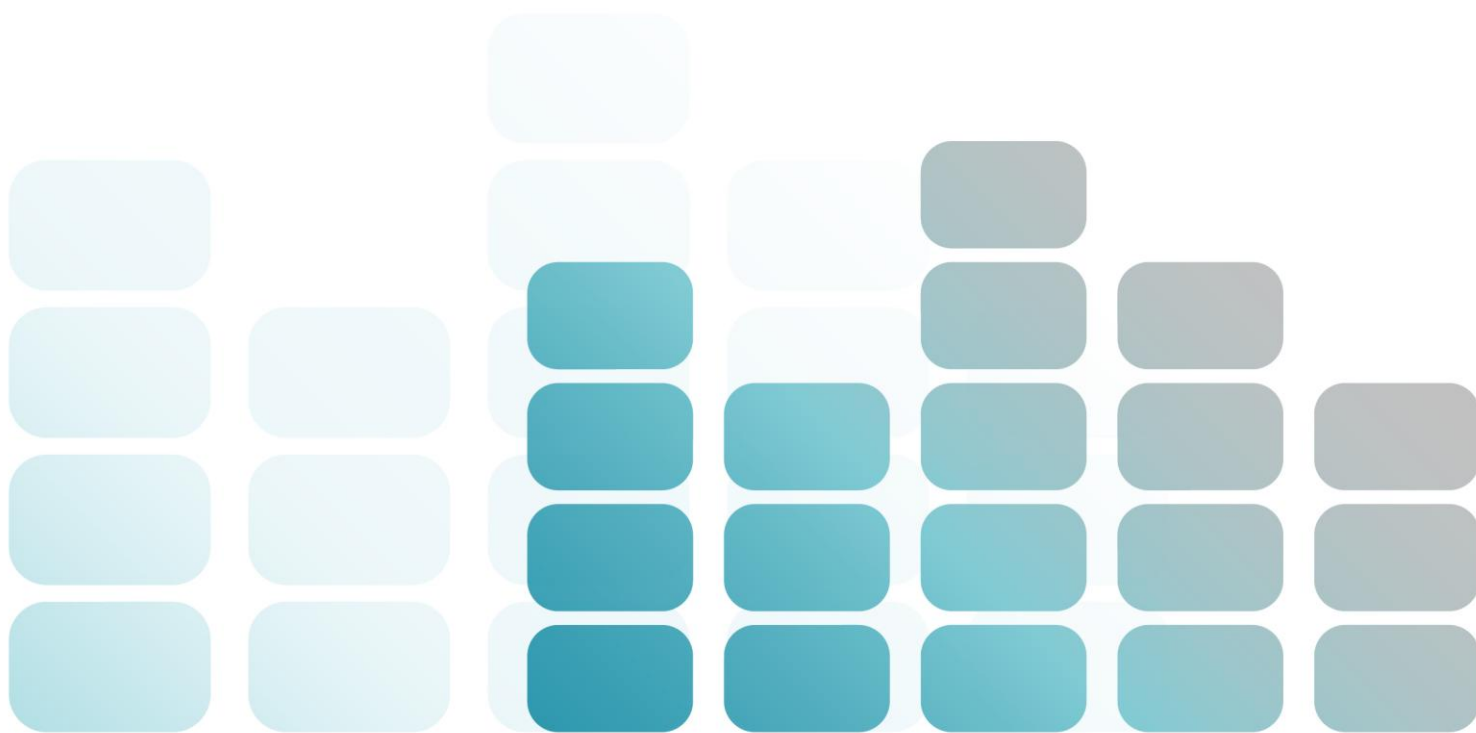
If you would like to inspect the background papers or want further information, please contact:-

Marie Moy, Chief Financial Officer  
Email: [marie.moy@southlanarkshire.gov.uk](mailto:marie.moy@southlanarkshire.gov.uk)



# South Lanarkshire<sup>8</sup> Integration Joint Board

Annual Audit Plan 2025/26



Prepared for South Lanarkshire Integration Joint Board  
February 2026

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# Contents

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Introduction	3
Audit scope and responsibilities	4
Audit of the annual accounts	6
Wider scope and Best Value	9
Reporting arrangements, timetable and audit fee	11
Other matters	14

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## Accessibility

You can find out more and read this report using assistive technology on our website [www.audit.scot/accessibility](http://www.audit.scot/accessibility).

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# Introduction

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## Purpose of the Annual Audit Plan

1. The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2025/26 audit of South Lanarkshire Integration Joint Board's (South Lanarkshire IJB) annual accounts. It outlines the audit work planned to meet the audit requirements set out in [auditing standards](#) and the [Code of Audit Practice](#), including supplementary guidance.

## Appointed auditor and independence

2. John Boyd, of Audit Scotland, has been appointed by the Accounts Commission as external auditor of South Lanarkshire IJB for the period from 2022/23 until 2026/27. The 2025/26 financial year is therefore the fourth of the five-year audit appointment.

3. John Boyd and the audit team are independent of South Lanarkshire IJB in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with ethical standards. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

4. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships pertaining to the audit of South Lanarkshire IJB to communicate.

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# Audit scope and responsibilities

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## Scope of the audit

**5.** The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (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 the Annual Governance Statement.
- An opinion on the audited part of the Remuneration Report.
- Conclusions on South Lanarkshire 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 South Lanarkshire IJB's arrangements for securing Best Value.
- Provision of an Annual Audit Report setting out significant matters identified from the audit of the annual accounts and the wider scope areas specified in the Code of Audit Practice.

## Responsibilities

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

### Auditor's responsibilities

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

## South Lanarkshire IJB's responsibilities

8. South Lanarkshire 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 that give a true and fair view and other information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

# Audit of the annual accounts

## Introduction

9. The audit of the annual accounts is driven by materiality and the risks of material misstatement in the financial statements, with greater attention being given to the significant risks of material misstatement. This chapter outlines materiality, the significant risks of material misstatement that have been identified, and the impact these have on the planned audit procedures.

## Materiality

10. 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.

11. Broadly, the concept of materiality is to determine whether matters identified during the audit could reasonably be expected to influence the decisions of users of the financial statements. 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.

12. The materiality levels determined for the audit of South Lanarkshire IJB are outlined in [Exhibit 1](#).

## Exhibit 1

### 2025/26 Materiality levels for South Lanarkshire IJB

Materiality	Amount
<b>Materiality</b> – based on an assessment of the needs of users of the financial statements and the nature of South Lanarkshire IJB's operations, the benchmark used to determine materiality is gross expenditure based on the audited 2024/25 financial statements. Materiality has been set at 2% of the benchmark.	£14.675 million
<b>Performance materiality</b> – this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate that further audit procedures are required. Using professional	£11.006 million

Materiality	Amount
judgement, performance materiality has been set at 75% of planning materiality.	
<b>Reporting threshold</b> – all misstatements greater than the reporting threshold will be reported. The reporting threshold has been set at 5% of materiality.	£0.734 million

Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**13.** The risk assessment process draws on the audit team’s cumulative knowledge of South Lanarkshire IJB, including the nature of its operations and its significant transaction streams, the system of internal control, governance arrangements and processes, and developments that could impact on its financial reporting.

**14.** Based on the risk assessment process, significant risks of material misstatement to the financial statements have been identified and these are summarised in [Exhibit 2, page 7](#). These are the risks which have the greatest impact on the planned audit approach, and the planned audit procedures in response to the risks are outlined in [Exhibit 2](#).

**15.** The risk assessment process is an iterative and dynamic process. The assessment of risks set out in this Annual Audit Plan and Exhibit 2 may change as more information and evidence is obtained over the course of the audit. Where such changes occur, these will be reported to South Lanarkshire IJB and those charged with governance, where relevant.

## Exhibit 2

### Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response
<p><b>Fraud caused by management override of controls</b></p> <p>Management is in a unique position to perpetrate fraud because of management’s ability to override controls that otherwise appear to be operating effectively. As part of our audit planning we identify a significant financial statement level risk in relation to management override of controls</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Agree balances and transactions to South Lanarkshire Council and NHS Lanarkshire financial reports, ledgers and correspondence.</li> <li>• Assurances will be obtained from the auditors of South Lanarkshire Council and NHS Lanarkshire over the completeness, accuracy and allocation of income and expenditure.</li> <li>• Review of significant adjustments at year end where we consider there to be greatest risk of</li> </ul>

Risk of material misstatement	Planned audit response
focusing the risk on areas of greatest opportunity and incentive for fraud.	material misstatement through management override of controls. <ul style="list-style-type: none"> <li>• Review of financial monitoring reports during the year.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.</li> </ul>

Source: Audit Scotland

## Key audit matters

**16.** The Code of Audit Practice requires public sector auditors to communicate key audit matters. Key audit matters are those 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.

**17.** 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.

**18.** The matters determined to be key audit matters will be communicated in the Annual Audit Report. [Exhibit 2](#) outlines the significant risks of material misstatement to the financial statements that have been identified, including those that have greatest impact on the planned audit procedures and require most attention when performing the audit.

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# Wider scope and Best Value

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## Introduction

**19.** Reflecting the fact that public money is involved, the Code of Audit Practice requires that public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit set out by the Code of Audit Practice broadens the audit of the annual accounts to include consideration of additional aspects or risks in four wider scope areas, which are summarised below:

- **Financial Management** – this means having sound budgetary processes. Factors that can impact on South Lanarkshire IJB being able to secure sound financial management include the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.
- **Financial Sustainability** – this means looking forward over the medium and longer term in planning the services to be delivered and how they will be delivered effectively. This is assessed by considering South Lanarkshire IJB's medium to longer-term planning for service delivery.
- **Vision, Leadership and Governance** – this means having a clear vision and strategy, with set priorities within the vision and strategy. This is assessed by considering the clarity of plans in place to deliver the vision and strategy and the effectiveness of the governance arrangements to support delivery.
- **Use of Resources to Improve Outcomes** – this means using resources to meet stated outcomes and improvement objectives through effective planning and working with partners and communities. This is assessed by considering South Lanarkshire IJB's arrangements for ensuring resources are deployed to improve strategic outcomes, meet the needs of service users, and deliver continuous improvement.

**20.** A conclusion on the effectiveness and appropriateness of arrangements South Lanarkshire IJB has in place for each of the wider scope areas will be reported in the Annual Audit Report.

## Best Value

**21.** Under the Code of Audit Practice, the duty on auditors to consider the arrangements an audited body has in place to secure Best Value applies to audited bodies that fall within section 106 of the Local Government (Scotland) Act 1973, which South Lanarkshire IJB does.

**22.** Consideration of the arrangements South Lanarkshire IJB has in place to secure Best Value will be carried out alongside the wider scope audit, and a conclusion on the arrangements South Lanarkshire IJB has in place will be reported in the Annual Audit Report.

## Significant wider scope and Best Value risks

**23.** The risk assessment process has identified significant risks in the wider scope areas and Best Value as outlined in Exhibit 3, and this includes the planned audit procedures in response to the risks.

### Exhibit 3

#### Significant wider scope and Best Value risks

Description of risk	Planned audit response
<p><b>Financial Sustainability</b></p> <p>South Lanarkshire IJB faces significant financial challenges. The IJB has forecast a cumulative budget gap of £59.9 million for the period 2026-2029. South Lanarkshire IJB needs to ensure resources are allocated to areas of strategic priority and user need.</p> <p>South Lanarkshire IJB have established medium and longer-term financial plans. There is a risk that these contain projected budget gaps that the IJB is unable to address. With the financial and operational challenges facing the IJB, it is important that the organisation work with partners to establish a financially sustainable operating model.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Establish the extent to which South Lanarkshire IJB's financial plans have been developed to incorporate funding and savings assumptions in order to establish a financially sustainable operating model.</li> <li>• Review the plans in place to identify budget gaps.</li> <li>• Review any other financial plans developed and assess the appropriateness of the financial plans and any assumptions made.</li> <li>• Review financial monitoring reports to assess the financial position, including progress of partner bodies in achieving planned savings.</li> <li>• Review controls in place and updates to financial plans to assess financial sustainability.</li> </ul>

Source: Audit Scotland

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# Reporting arrangements, timetable and audit fee

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## Audit outputs

**24.** The outputs from the 2025/26 audit include:

- This Annual Audit Plan.
- An Independent Auditor's Report to South Lanarkshire IJB and the Accounts Commission setting out opinions on the annual accounts.
- An Annual Audit Report to South Lanarkshire IJB and the Accounts Commission setting out significant matters identified from the audit of the annual accounts, conclusions from the wider scope and Best Value audit, recommendations, where required, and any good practice identified.

**25.** The matters to be reported in the outputs will be discussed with South Lanarkshire IJB for factual accuracy before they are issued. All outputs from the audit will be published on [Audit Scotland's website](#), apart from the Independent Auditor's Report, which is included in the audited annual accounts.

**26.** Target dates for the audit outputs are set by the Accounts Commission. In setting the target dates for the audit outputs, consideration is given to the statutory date for approving the annual accounts, which is 30 September 2026 for local government bodies.

**27.** The Independent Auditor's Report and Annual Audit Report are planned to be issued by the target date of 30 September 2026.

## Audit timetable

**28.** Achieving the timetable for production of the annual accounts, supported by complete and accurate working papers, is critical to delivery of the audit to agreed target dates. [Exhibit 4](#) includes a timetable for the audit, which has been agreed with management. Agreed target dates will be kept under review as the audit progresses, and any changes required, and their potential impact, will be discussed with South Lanarkshire IJB and reported to those charged with governance, where required.

**Exhibit 4**

## 2025/26 audit timetable

Audit activity	South Lanarkshire IJB target date	Audit team target date	Relevant committee date
Issue of Annual Audit Plan	N/A	24 February 2026	24 February 2026
<b>Annual accounts:</b>			
• Consideration of unaudited annual accounts by those charged with governance	30 June 2026	N/A	23 June 2026
• Submission of unaudited annual accounts and all working papers to audit team	30 June 2026	N/A	N/A
• Latest date for audit clearance meeting	31 August 2026	31 August 2026	N/A
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report	N/A	8 September 2026	22 September 2026
• Agreement of audited and unsigned annual accounts	N/A	15 September 2026	22 September 2026
• Approval by those charged with governance and signing of audited annual accounts	22 September 2026	N/A	22 September 2026
• Signing of Independent Auditor's Report and issue of Annual Audit Report	N/A	30 September 2026	N/A

Source: Audit Scotland

**Audit fee**

**29.** South Lanarkshire IJB's audit fee is determined in line with Audit Scotland's fee setting arrangements. The agreed audit fee for the 2025/26 audit is set out in [Exhibit 5](#).

**30.** In setting the audit fee, it is assumed that South Lanarkshire IJB has effective governance arrangements in place and the complete annual accounts will be provided for audit in line with the agreed timetable. The audit fee assumes there will be no significant changes to the planned scope of the audit. Where the audit cannot proceed as planned, for

example, due to incomplete or inadequate working papers, the audit fee may need to be increased.

## Exhibit 5

### Audit fee

Fee component <sup>1</sup>	Fee (£)
External auditor remuneration, limited to sectoral cap increase	26,850
Pooled costs, such as travel and subsistence costs	1,350
Contribution to the performance audit programme	7,280
<b>Total 2025/26 fee</b>	<b>35,480</b>

Source: Audit Scotland

<sup>1</sup> Information on the components that make up the total fee can be found in Audit Scotland's [Audit management and quality guidance](#).

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# Other matters

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## Internal audit

**31.** South Lanarkshire IJB's internal audit function is provided jointly by the internal audit teams of NHS Lanarkshire and South Lanarkshire Council.

**32.** While we are not planning to place formal reliance on the work of internal audit in 2025/26, we may consider aspects of internal audit's work in respect of our wider audit dimension responsibilities.

## Audit quality

**33.** Audit Scotland is committed to the consistent delivery of high-quality audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. Details of the arrangements in place for the delivery of high-quality audits is available from the [Audit Scotland website](#).

**34.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2025/26 audits are:

- ISQM (UK) 1, which deals with an audit organisation's responsibilities to design, implement, and operate a system of quality management (SoQM) for audits. Audit Scotland's SoQM consists of a variety of components, such as governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring Audit Scotland is dedicated to high-quality audit through engagement performance and resourcing arrangements, and ensuring there are robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of its SoQM and has concluded it complies with this standard.
- ISQM (UK) 2, which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in an audit, to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions on high-risk audits.

**35.** To monitor quality at an individual audit level, Audit Scotland carries out internal quality reviews on a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews on a sample of audits.

**36.** Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan, which is used to support continuous improvement. Progress with implementing planned actions is monitored on a regular basis by Audit Scotland's Quality and Ethics Committee.

**37.** Audit Scotland may periodically seek the views of South Lanarkshire IJB on the quality of audit services provided. The audit team would also welcome feedback at any time.

# South Lanarkshire Integration Joint Board

Annual Audit Plan 2025/26



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

Phone: 0131 625 1500

[www.audit.scot](http://www.audit.scot)

# Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub-Committee</b>
Date of Meeting:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Internal Audit Plan 2026/2027</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present the revised Internal Audit Mandate and Charter for approval
- ◆ present the Internal Audit Strategy for endorsement
- ◆ present the proposed Internal Audit Plan 2026/2027 for approval

## 2. Recommendations

2.1. The Performance and Audit Sub-Committee (PASC) is asked to approve the following recommendations:-

- (1) that the Internal Audit Mandate and Charter, attached at Appendix 1, be approved;
- (2) that the Internal Audit Strategy, attached at Appendix 2, be endorsed;
- (3) that the Internal Audit Plan 2026/2027, attached at Appendix 3, be approved; and
- (4) that authority be delegated to the Integration Joint Board (IJB) Chief Financial Officer to discuss further with the Internal Audit Manager of South Lanarkshire Council (SLC) and the Chief Internal Auditor of NHS Lanarkshire (NHSL), the Internal Audit Plan 2026/2027, including the agreement of the detailed scope of each audit assignment, the allocation of assignment responsibilities and, having regard to Internal Audit resource availability, the timeline for completion.

## 3. Background

3.1. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB to comply with the accounts and audit regulations and legislation under section 106 of the Local Government (Scotland) Act 1973. In order to comply with article 7 of the Local Authority Accounts (Scotland) Regulations 2014, a professional and objective Internal Audit Service arrangement was established in accordance with recognised, applicable Internal Audit standards.

3.2. The Integrated Resources Advisory Group also issued guidance which set out the IJB's responsibility to establish adequate and proportionate Internal Audit arrangements for risk management, governance and control of delegated resources.

The guidance further advised that IJBs should make appropriate and proportionate arrangements for the consideration of the Internal Audit provision.

- 3.3. At a meeting of the IJB on 13 September 2016, the IJB authorised the Chief Officer to establish effective Internal Audit arrangements. This included the agreement of appropriate protocols to provide a framework within which Internal Audit services would be provided and to manage the key strategic priorities and risks that could impact on the achievement of the IJB's objectives.
- 3.4. The Internal Audit service is delivered within the context of an Internal Audit Mandate and Charter and the Global Internal Audit Standards (GIAS). The Standards set out a role for those 'charged with governance' within an organisation. Within the IJB, the PASC is determined to be the Committee 'charged with governance' and the Standards therefore have a specific relevance to the work of the PASC.
- 3.5. As the applicable Standards for the delivery of the 2026/2027 Internal Audit Plan, alongside the proposed Plan, this report sets out their impact on the planning process as well as a consideration of relevant requirements. This includes the process to develop the audit plan and the role of the audit committee in approving this plan along with the remit and context within which the Internal Audit service will operate. The Standards refer to this as the 'mandate' that provides the authority for the delivery of the Internal Audit service.

#### **4. Global Internal Audit Standards**

##### **4.1. Background**

- 4.1.1 As the audit committee, the PASC have a key role to play in ensuring that Internal Audit services delivered to the IJB adhere to the GIAS and fulfil the mandate of such services effectively and efficiently. To do this, the PASC must be familiar with the Standards and their implications. This report provides a summary of the relevant elements of the Standards. Links to documents are provided within the list of background papers at the end of the report.
- 4.1.2 The Standards are supplemented by two documents. Firstly, a *Code of Practice for the Governance of Internal Audit in Local Government*. This Code addresses the responsibilities of senior management and the audit committee towards Internal Audit to ensure that Internal Audit services delivered have the necessary authority, support and oversight of the organisation. The Code provides a link between the recommended practices in the GIAS and established governance arrangements of local government bodies and reflects the legislation and practices of local government bodies.
- 4.1.3 The other supplementary document is an application note that assists with the implementation of the GIAS within the public sector. The *Application Note: Global Internal Audit Standards in the UK Public Sector* has been issued by the Relevant Internal Audit Standard Setters and sets out interpretations and requirements which need to be applied to the GIAS, in order that these form a suitable basis for Internal Audit practice in the UK public sector.
- 4.1.4 From an organisational perspective, the core principles of Internal Audit as well as codes of ethics, standards and guidance are incorporated within a single set of Standards. The Standards provides confidence that a quality Internal Audit service, based on conformance with standards, delivers assurance alongside advice, insight,

oversight and foresight. The role of the Internal Audit service is envisaged as one that enhances an organisation's ability to serve the public interest.

4.1.5 Compliance with the Standards is a self-assessment exercise (with a periodic independent external inspection) reported on an annual basis. The outcome of the first self-assessment exercise will be reported within the 2025/2026 Annual Assurance Report with the first external assessment anticipated within SLC to be in 2027/2028. An independent external assessment of the NHSL Internal Audit service was completed in January 2025. The next external assessment will be due in 2029/2030.

## 4.2 Internal Audit Mandate and Charter

4.2.1 The GIAS require Internal Audit services to be delivered within the context of an Internal Audit Mandate and Charter setting out the authority of the service as well as the principle of independence. The Charter also sets out roles, responsibilities and expectations regarding management support of the Internal Audit service. As those charged with governance, the GIAS require this 'mandate' to be granted by the PASC.

4.2.2 Circumstances may require either or both the Internal Audit Mandate or elements of the Internal Audit Charter to be amended or updated. This could be because of a significant change in the GIAS or material changes in organisational structure, operational environment or new laws or regulations that impact on the nature and scope of Internal Audit services delivered to the IJB.

4.2.3 Where such a revision is required, an updated Internal Audit Mandate and Charter will be presented to the PASC and senior management for approval.

4.2.4 A copy of the proposed Internal Audit Mandate and Charter is attached at Appendix 1 and, ahead of approving the Internal Audit Mandate and Charter, the PASC is required to satisfy itself that it covers the governance framework for the Internal Audit service, including reporting lines and administrative reporting arrangements.

4.2.5 The *Code of Practice for the Governance of Internal Audit in UK Local Government* issued in conjunction with the GIAS requires the Internal Audit service to have access to and support from the audit committee, such as the PASC, through:-

- ◆ enquires around any restrictions that limit the ability of the Internal Audit service to carry out its responsibilities effectively
- ◆ consideration and approval of the Internal Audit plan
- ◆ meeting with the Chief Internal Auditors on a periodic basis.

## 4.3. Audit Strategy

4.3.1 A further element of the overall 'workplan' that the Standards reference is the Audit Strategy. The Audit Strategy, that underpins the 2026/2027 Internal Audit Plan, is set out in Appendix 2. This broadly aims to:-

- ◆ deliver the Internal Audit objectives as set out in the Internal Audit Mandate and Charter
- ◆ provide assurance (as part of a rolling programme of work) in relation to the strategic risks that have been identified by the IJB and reflect the organisation's objectives and priorities

- ◆ deliver a risk-based and balanced plan in compliance with the GIAS that utilises resources available and prioritises assignments to ensure key areas of work are completed in the year
- ◆ invest time to develop audit practices and skills within the teams.

4.3.2 The Strategy reflects the need for effective consultation as part of the planning process and, in 2026/2027, invitations were extended to Internal Audit Teams as well as senior management.

4.3.3 The PASC is asked to endorse the Internal Audit Strategy for 2026/2027.

#### 4.4 Role of the Audit Committees

4.4.1 The role of audit committees is set out in some detail within the Standards, the main elements of which are to:-

- ◆ provide the mandate setting out the authority, role and responsibilities under which the Internal Audit service operates
- ◆ obtain assurance that the joint Internal Audit service is fulfilling its mandate
- ◆ review and approve the Internal Audit Charter as reflecting the PASC's expectations of the Internal Audit service that will be delivered to the IJB in the next financial year
- ◆ meet with the Chief Internal Auditors on a periodic basis
- ◆ 'champion' and demonstrate support for Internal Audit
- ◆ review the governance, management and reporting arrangements of the Internal Audit service
- ◆ assist with setting audit priorities
- ◆ review and approve arrangements for the external assessment

4.4.2 The latest self-assessment of the respective Internal Audit function's compliance with the GIAS provides the PASC with assurance that the service (within both partners) operates to expected professional standards.

4.4.3 Noting the requirements of the Standards, the PASC is asked to approve the Internal Audit Mandate and Charter as reflecting their expectations of the Internal Audit service to be delivered to the IJB in 2026/2027 and to approve the Internal Audit Strategy.

### 5. Internal Audit Plan 2026/2027

5.1. The Internal Audit Plan is designed to provide sufficient evidence to form an assessment of the overall adequacy and effectiveness of the IJB's framework of governance, risk management and control arrangements.

5.2. The planning process for 2026/2027 reflects the requirements of the GIAS, for organisational independence and has confirmed that the Chief Internal Auditors are suitably qualified and experienced (as defined by the Standards) to effectively deliver the service.

5.3. Audit assignments undertaken in 2026/2027 and the Annual Report will also reflect the requirements of the Standards.

5.4. The proposed Internal Audit Plan 2026/2027, which is attached at Appendix 3, has been designed to target the priority issues. It seeks to align to strategic risks, as assessed at the time of writing this report, and to reflect the evolving and complex

challenges to service delivery. The Internal Audit Plan also takes account of assurances which will be provided to the IJB based on the work performed under the Internal Audit Plans of both SLC and NHSL for 2026/2027.

- 5.5. All sources of assurance across the Health and Social Care Partnership's activities are mapped to assess the content and coverage of the 2026/2027 Internal Audit Plan. The Plan reflects the outcome of this review as well as an assessment of the IJB's top risks undertaken by the SLC Internal Audit Manager and the NHSL Chief Internal Auditor.
- 5.6. A total of 60 Internal Audit days are available as detailed in Appendix 3 and summarised as follows:-
  - ◆ 40 days have been allocated to assess the design and effectiveness of workforce planning arrangements within SLC and NHSL.
  - ◆ 20 days relate to standard audit deliverables, namely, audit management (8 days), the provision of the annual Internal Audit Report (7 days) and the follow-up of previously agreed actions (5 days).
- 5.7. The proposed programme of work includes the issue of an Internal Audit Annual Report for 2025/2026 by 30 June 2026 to ensure compliance with the Local Authority Accounts (Scotland) Regulations 2014 and also the guidance issued by the Integrated Resource Advisory Group in respect of Internal Audit arrangements.
- 5.8. The PASC is asked to review the proposed 2026/2027 Internal Audit Plan and, being satisfied that it represents a risk-based and balanced programme of Internal Audit work, approve this for delivery during 2026/2027.
- 5.9. There continues to be ongoing significant financial, demand and capacity challenges on the health and social care system. The risk environment is still volatile, and the Internal Audit Plan will be re-evaluated during the year to allow any significant changes to the organisation's risk profile to be reflected in the Internal Audit Plan. Any proposed amendments will be subject to PASC approval. The PASC is therefore asked to delegate authority to the IJB Chief Financial Officer to finalise the Internal Audit Plan 2026/2027. This will include agreement of the detailed scope of the audit assignment, the allocation of assignment responsibilities and, having regard to Internal Audit resource availability, the timeline for completion.
- 5.10. The IJB Chief Financial Officer will ensure that sufficient Internal Audit resources are available to provide the necessary assurance in respect of the adequacy and effectiveness of the IJB's framework of governance, risk management and control arrangements for the year ended 31 March 2027. Progress reports will be presented to the PASC during the year.

## **6. Employee Implications**

- 6.1. The Internal Audit Plan 2026/2027 will be delivered within the existing Internal Audit resources as agreed between the IJB Chief Financial Officer and the SLC Internal Audit Manager and the NHSL Chief Internal Auditor.

## **7. Financial Implications**

- 7.1. On 16 March 2021, the PASC approved the continuation of the joint Internal Audit approach. There is no charge for the provision of this support service. The

arrangements have been reviewed and both partners are committed to continue to deliver a joint Internal Audit approach in 2026/2027.

## **8. Climate Change, Sustainability and Environmental Implications**

8.1. There are no implications for Climate Change, sustainability or the environment in terms of the information contained in this report.

8.2. There are no sustainable development issues associated with this report.

## **9. Other Implications**

9.1. There are no additional risks associated with this report. The outcome of the Internal Audit undertaken in 2026/2027 will contribute to the mitigation of the following risk within the IJB Risk Register:-

- ◆ Workforce availability and capacity (Very High)

9.2. This report relates to all national outcomes as effective governance arrangements will ensure that the IJB can fulfil its statutory duties. The contents of this report are material to the delivery of the IJB Strategic Commissioning Plan 2025-2028, notably the following outcome:-

- ◆ Resources are used effectively and efficiently in the provision of health and social care services (Outcome 9).

9.3. The approval of the Internal Audit Plan 2026/2027 by the PASC on 24 February 2026 will ensure compliance with best practice and the External Auditor's recommendation.

9.4. To mitigate against the risk of the non-delivery of the Internal Audit Plan, the progress of every assignment will be monitored using SLC's risk management software, Figtree.

9.5. Audit performance will require the co-operation of the IJB. Internal Audit recognise the constraints within which the IJB is currently operating, however, the delivery of the Internal Audit Plan is dependent on assignments being finalised timeously. Officers, therefore, commit to assist with the delivery of the Internal Audit Plan as follows:-

- ◆ Designated contacts will attend the opening meeting and the closing meeting.
- ◆ A senior officer will be nominated to liaise with auditors during the field work.
- ◆ Draft reports will be reviewed for factual accuracy and agreed within four weeks of the issue of the report.

9.6. There are no other issues associated with this report.

## **10. Integrated Impact Assessment and Consultation Requirements**

10.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.

10.2. There is also no requirement to undertake any further consultation in terms of the information contained in this report.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

**Previous References**

- ◆ PASC 5 March 2025                      Internal Audit Plan 2025/2026

**List of Background Papers**

- ◆ [Global Internal Audit Standards](#)
- ◆ [Application Note: Global Internal Audit Standards in the UK Public Sector](#)
- ◆ [Governance of Internal Audit in Local Government | CIPFA](#)

**Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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## **1. Purpose**

- 1.1. Internal Audit is an independent and objective assurance and advisory service that seeks to provide South Lanarkshire Integration Joint Board's (IJB) audit committee (the Performance and Audit Sub-Committee) (PASC) and senior management with independent and objective assurance and consultative guidance.
- 1.2. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the Integration Joint Board (IJB) to comply with the accounts and audit regulations and legislation under section 106 of the Local Government (Scotland) Act 1973. A professional and objective Internal Audit Service arrangement has been established in accordance with recognised, applicable Internal Audit standards, in order to comply with article 7 of the Local Authority Accounts (Scotland) Regulations 2014.
- 1.3. The Integrated Resources Advisory Group also issued guidance which set out the IJB's responsibility to establish adequate and proportionate Internal Audit arrangements for risk management, governance and control of delegated resources. The guidance further advised that IJBs should make appropriate and proportionate arrangements for the consideration of the audit provision.
- 1.4. Internal Audit seeks to enhance governance, risk management and control processes within the IJB to support achievement of the organisation's objectives and its ability to serve the public interest.
- 1.5. The internal audit service aims to operate in a:
  - ◆ Professional and competent manner in compliance with Global Internal Audit Standards issued by the Internal Audit Standards Board and endorsed by the Chartered Institute of Internal Auditors effective from 1 April 2025.
  - ◆ Position of organisational independence with direct accountability to the PASC.
  - ◆ Environment that is free from undue influence and one that demonstrates a commitment to making objective assessments.
- 1.6. This charter should be read in conjunction with the Service Agreement, which sets out the agreement between South Lanarkshire Council (SLC), NHS Lanarkshire (NHSL) and the South Lanarkshire IJB (IJB) around the delivery of Internal Audit services.

## **2. Adherence to Global Internal Audit Standards**

- 2.1 The Internal Audit service will adhere to the mandatory elements of the Global Internal Audit Standards (GIAS) effective from 1 April 2025 and align delivery with the CIPFA Code of Practice for the Governance of Internal Audit in Local Government and the Application Note: Global Internal Audit Standards in the UK Public Sector.

- 2.2. The GIAS are reflected in the Code of Practice for the Governance of Internal Audit in Local Government. This Code addresses the responsibilities of senior management and the audit committee towards Internal Audit to ensure that Internal Audit services delivered have the necessary authority, support and oversight of the organisation. The Code provides a link between the recommended practices in the GIAS and established governance arrangements of local government bodies and reflects the legislation and practices of local government bodies.
- 2.3 The Application Note: Global Internal Audit Standards in the UK Public Sector has been issued by the Relevant Internal Audit Standard Setters and sets out interpretations and requirements which need to be applied to the GIAS, in order that these form a suitable basis for internal audit practice in the UK public sector.
- 2.4. Compliance with the Standards will be a self-assessment exercise using a quality assurance and improvement programme. Output from this programme will be reported by the Chief Internal Auditors on an annual basis to the PASC and senior management.
- 2.5. An external assessment of the respective Internal Audit function's compliance with the GIAS will be undertaken on a periodic basis and in a manner that is compliant with the requirement of the Standards. The arrangements to appoint an external evaluator will be reported to the partner's audit committees and senior management in advance of engaging and the output from their review will be reported timeously to both partner organisations as well as to the PASC.

### **3. Mandate**

#### *Authority*

- 3.1. The PASC grants the Internal Audit service the mandate to provide the PASC and senior management with objective assurance, advice, insight and foresight.
- 3.2. The authority of the service is established through its direct reporting relationship to the PASC that allows for full, free and unrestricted access. The PASC authorises the internal audit service to:
  - ◆ Examine all records, data, information, systems, cash, stores and other property, to obtain explanations and to enter property or land.
  - ◆ Unrestricted access to all employees and members granted on demand and not necessarily subject to prior notice.
  - ◆ Allocate resources, formulate plans and communicate findings that deliver the service's objectives.
  - ◆ Seek cooperation and assistance to deliver internal audit services within SLC, NHSL and the IJB.

#### *Independence, Organisational Position and Reporting Relationships*

- 3.3. Internal Audit services are delivered under the direction of the IJB Chief Financial Officer.

- 3.4. The Chief Internal Auditors are positioned within their organisations at a level that enables an Internal Audit service and responsibilities to be performed without interference from management and establishes the independence of the Internal Audit services.
- 3.5. An adequate number of sufficiently qualified and experienced employees will be allocated to ensure the Internal Audit service is delivered in compliance with the GIAS and the terms of the Service Agreement. Structural reviews may take place from time to time and regular resource monitoring is reported to the PASC.
- 3.6. The Chief Internal Auditors report directly to the PASC. The PASC serves as the audit committee for the IJB and independently provides assurance on the soundness of the IJB's control environment and the adequacy of governance and risk management frameworks. It also delivers scrutiny and oversees external financial reporting processes.
- 3.7. The PASC is made up of four voting members (two appointed by NHSL and two by SLC). In addition, the Chief Officer, Chief Financial Officer (Section 95 Officer), Heads of Health and Social Care Services, Nurse Director, Medical Director, Chief Social Work Officer and Head of Transformation and Performance will be members of the PASC.
- 3.8. The PASC will be chaired by the Depute Chair of the IJB.
- 3.9. Internal Audit reports, plans and all significant audit findings will be reported to the PASC along with the presentation of an Internal Audit Annual Assurance report.
- 3.10. The Chief Internal Auditors have direct access and report administratively to the IJB Chief Financial Officer, meeting with this officer on a regular one to one basis. This relationship will be the escalation route for issues arising within Internal Audit and for those matters where it is appropriate for the Chair of the PASC to be briefed.
- 3.11. The Chief Internal Auditors also have direct access to their Monitoring Officer (or equivalent legal governance lead) and will use this route to report as appropriate.
- 3.12. The Chief Internal Auditors will confirm to the PASC on an annual basis that the Internal Audit service is organisationally independent. Any factors that impact on independence will be disclosed to the PASC along with any issues encountered relating to a limitation of scope, performance or communication of Internal Audit findings and conclusions. This disclosure will include an assessment as to the implication of this limitation and the impact on the Internal Audit service's ability to fulfil its mandate.

#### **4. Changes to the Mandate and Charter**

- 4.1. Circumstances may require either or both the Internal Audit Mandate or elements of the Internal Audit Charter to be amended or updated. This could include a significant change in the GIAS or material changes in organisational structure, operational environment or new laws or regulations that impact on the nature and scope of internal audit services.
- 4.2. Where such a revision is required, a revised Internal Audit Mandate and Charter will be presented to the PASC and senior management for approval.

## **5. The role of the PASC (Audit Committee)**

- 5.1. The IJB Chief Financial Officer and the Chief Internal Auditors should seek to maintain sound working relationships with appropriate IJB Members and ensure that effective channels of communication are maintained.
- 5.2. The PASC will discuss with the Chief Internal Auditors the service's mandate in terms of its role, responsibility, scope and services and will review and approve the Internal Audit Mandate and Charter on an annual basis.
- 5.3. Members of the PASC and the Chief Internal Auditors are able to meet privately. Internal Audit report all findings from concluded assignments via progress reports to the PASC. Lines of communication between the Chair and the Depute Chair of the PASC and the Chief Internal Auditors will be open at all times.
- 5.4. All IJB Members are free to raise concerns directly with the Chief Internal Auditors and input to the Internal Audit Charter and Audit Plan. Areas suggested for inclusion in the Internal Audit Plan will be assessed in terms of risk prior to any Internal Audit work being undertaken.
- 5.5. Enquiries from IJB Members will follow the partner's protocols and guidance.
- 5.6. The PASC will approve a risk-based Internal Audit Plan on an annual basis having satisfied itself around the adequacy of budgets, qualifications and competencies of the Internal Audit service and of the Chief Internal Auditors to deliver the plan.
- 5.7. The PASC will receive regular update reports throughout the year on progress with delivering the approved Internal Audit Plan and an Internal Audit Annual Assurance report expressing an overall Internal Audit conclusion for the year.
- 5.8. The PASC will also satisfy itself that a quality assurance and improvement programme has been established and review the results of the quality assurance and improvement programme on an annual basis.
- 5.9. The PASC will seek assurances that there has been no limitation in scope or resources and receive regular updates in relation to performance to allow this to be assessed relative to the service's objectives and individual roles and responsibilities.

## **6. Chief Internal Auditor Role and Responsibilities**

- 6.1. The Chief Internal Auditors will ensure that Internal Auditors:
  - ◆ Comply with the GIAS and the key principles of Ethics and Professionalism set out within the Standards.
  - ◆ Understand and embrace the organisation's legitimate and ethical expectations, identifying conduct that is contrary to those expectations.
  - ◆ Promote an ethics-based culture within partner organisations.
  - ◆ Report organisational behaviour that does not conform with the organisation's ethical expectations.

## 7. Objectivity

- 7.1. The Chief Internal Auditors have a responsibility to ensure that the Internal Audit service operates in an environment where the ability of Auditors to carry out their responsibilities in an objective manner, across all aspects of the audit engagement, is not threatened. Any impairment in such will be disclosed to the appropriate parties. The service operates in a manner that is fully organisationally independent of senior management.
- 7.2. The PASC has a responsibility to support Internal Audit independence.
- 7.3. Within SLC, the Employee Code of Conduct provides guidance on the type and nature of interests that should be declared (including paid employment outside the Council and personal interests in contracts). Auditors must declare their interests in accordance with the Code of Conduct and with regard to the audit principle of independence, notifying the Chief Internal Auditor of any conflicts of interest which may arise. This formal declaration is required to be renewed on an annual basis but will be revisited should any conflicts arise.
- 7.4. This disclosure extends to any impairments of independence, either actual or perceived, with an expectation that Internal Auditors will act with professional objectivity in all aspects of the audit engagement, resulting in balanced assessments that considers all facts and circumstances and avoids bias and undue influence.
- 7.5. Internal Auditors will not be assigned to review or be involved in any activity where they have previously had operational or other involvement, usually within a period of one year. This includes instances where Internal Audit employees have been consulted during system, policy or procedural developments.
- 7.6. NHSL must comply with the Standards of Business Conduct, together with any professional body's codes of ethics. These provide guidance on the type and nature of interests that should be declared. Internal Auditors must declare their interests in accordance with the Standards of Business Conduct which is signed on commencement of employment.
- 7.7. With regard to the audit principle of independence, notifying the Chief Internal Auditor of any conflicts of interest which may arise is included within the formal declaration of interest which is renewed annually. This disclosure extends to any impairments of independence either actual or perceived.
- 7.8. Internal auditors will maintain an objective approach in the delivery of audit assignments, avoid compromising quality and retain overall authority over the presentation of audit findings. They will also ensure that they display professional objectivity in all aspects of their role, making informed and balanced assessments and avoiding conflicts of interest, bias and undue influence.
- 7.9. The Internal Audit Annual Assurance report will include confirmation of the independence of the Internal Audit service delivered throughout the year.

## **8. Managing the Internal Audit function**

8.1. The Chief Internal Auditors have a responsibility to:

- ◆ Prepare an annual Internal Audit Plan for formal review and agreement by the PASC and senior management.
- ◆ Review the Internal Audit Plan, amending to reflect significant changes in the organisation's risks, operations or objectives and communicating these amendments to the PASC and senior management.
- ◆ Communicate the impact of any resource implications.
- ◆ Ensure that all audit engagements are conducted in accordance with the GIAS.
- ◆ Deliver a range of Internal Audit assignments, as set out in the approved annual Internal Audit Plan, and communicate assignment findings and conclusions to management.
- ◆ Make recommendations for improvements and follow up on the delivery of these actions.
- ◆ Communicate the results of each Internal Audit assignment to the PASC and senior management annually.
- ◆ Ensure a system of close supervision of Internal Audit work and maintain a review of Internal Audit files through the supervisory structure ensuring that the function possesses the knowledge, skills and competencies to meet the requirements of the GIAS and fulfil the Internal Audit Mandate.
- ◆ Monitor trends, patterns and emerging issues, reporting to the PASC and senior management, as appropriate.
- ◆ Consider and promote new approaches to Internal Audit service delivery.
- ◆ Ensure adherence to wider organisation policies and procedures. Any conflict with such and either the Internal Audit Mandate and Charter or the GIAS will require to be resolved and reported to the PASC and senior management.
- ◆ Consider the extent to which reliance can be placed on the work of external auditors, inspectors and regulators.

## **9. Communicating with the PASC (Audit Committee) and Senior Management**

9.1. The Chief Internal Auditors will report the following to each meeting of the PASC and senior management:

- ◆ The Internal Audit Service's mandate.
- ◆ The Internal Audit Plan and the delivery of this Plan.
- ◆ Significant revisions to the Plan.
- ◆ Any potential impairments to independence.
- ◆ The results of the quality assurance and improvement programme (including conformance with the GIAS) and an action plan to address any gaps in compliance, if required.

9.2. The Chief Internal Auditors will also convey any significant risk exposures and any management responses which are deemed to represent a level of risk contrary to IJB's risk management approach.

9.3. All planned Internal Audit assignments will formally be reported and every assignment will be closed after review by Internal Audit management. All Internal Audit reports will be submitted to the IJB Chief Financial Officer and to recipients within the IJB being audited. Senior management are responsible for providing access, information and responses; for accepting and implementing Internal Audit recommendations and for owning related risks and controls.

- 9.4. The Chief Internal Auditors will plan for regular formal consultations with the IJB Chief Financial Officer, especially when preparing the formal Internal Audit plan. Feedback on performance and the value of work undertaken will be sought. Auditees will be copied on every report affecting their area of responsibility. Effective relationships will be maintained by all parties and confidentiality of information will be protected, unless this would prevent the delivery of Internal Audit Assurance.

## **10. Quality Assurance and Improvement Programme**

- 10.1 The Chief Internal Auditors will develop, deliver and maintain a quality assurance and improvement programme that will assess all aspects of the Internal Audit service. This includes compliance with professional standards and applicable and relevant laws and regulations.
- 10.2. In addition, a suite of performance measures will be reported to each meeting of the PASC and to senior management.
- 10.3. All elements will be considered to assess Internal Audit service progress with the delivery of its objectives. Where required, an improvement plan will be developed to promote an ethos of continuous improvement.
- 10.4. The quality and assurance programme will be internally assessed with an external inspection being completed once in each five-year period.
- 10.5. The results of the quality and assurance programme will be reported on an annual basis to the PASC and to senior management.

## **11. Scope and Types of Internal Audit Service**

- 11.1. Internal Audit covers the breadth of partner and IJB activities and operations to provide independent assurance and advisory services in relation to governance, risk management and control arrangements, including financial and non-financial systems.
- 11.2. Where required, this will lead to recommended improvements in control, performance and productivity to support the achievement of corporate objectives.
- 11.3. This may include an assessment of:
- ◆ Risks that compromise achievement of organisational strategic objectives.
  - ◆ The extent of compliance with financial and operational procedures, policies, regulations and legislation and their impact on operation.
  - ◆ Contribution and the identification of opportunities.
  - ◆ Financial and operational controls in terms of their adequacy and application.
  - ◆ Compliance with all corporate standards and frameworks, ensuring that management information is produced accurately.
- 11.4. The existence of Internal Audit does not diminish the responsibility of management to exercise sound systems of internal control. It is clearly and solely a management responsibility to ensure that activities are conducted in a secure, efficient and well-ordered manner and that finances are safeguarded and used to maximum effect. This includes identifying and managing risks including fraud.
- 11.5. Managers are expected to provide requested information within reasonable timescales.

**1. Role and Purpose**

- 1.1. The Internal Audit service provided to South Lanarkshire Integrated Joint Board (IJB) by South Lanarkshire Council and NHS Lanarkshire seeks to deliver independent, objective assurance and advice to support the IJB in achieving its strategic priorities and delivering value for money.
- 1.2. The Internal Audit service's wider objectives are set out in the Internal Audit Mandate and Charter.
- 1.3. Internal Audit helps the IJB to maintain effective governance, risk management and internal control arrangements, and supports compliance with statutory and regulatory requirements.
- 1.4. The service operates in accordance with the Global Internal Audit Standards (GIAS).

**2. Independence and Reporting**

- 2.1. Internal Audit is independent of the IJB's operational management. The Internal Audit service reports functionally to the IJB Performance and Audit Sub-Committee (PASC) and has unrestricted access to the IJB Chief Officer and the Chief Finance Officer.
- 2.2. This reporting arrangement ensures Internal Audit can carry out its work free from undue influence and in line with the GIAS requirements on independence and objectivity.

**3. Strategic Approach to Audit Planning**

- 3.1. Internal Audit adopts a risk-based approach to planning and delivery that complies with the GIAS utilising resources available and prioritising assignments to ensure key areas of work are completed in the year. The annual Internal Audit Plan is designed to focus Internal Audit resources on the areas of greatest risk to the IJB, considering:
  - ◆ key strategic and corporate risks,
  - ◆ financial and budgetary pressures,
  - ◆ major change programmes and transformation activity,
  - ◆ regulatory and statutory compliance, and
  - ◆ areas of known or emerging concern.
- 3.2. The Internal Audit Plan is informed by the IJB's risk management framework, consultation with senior officers along with wider External Audit reports and national sector developments. The PASC approves the Internal Audit Plan annually.
- 3.3. In determining items for inclusion in a draft Internal Audit Plan, all proposed assignments, generated from research and consultation, are risk assessed to determine suitability. The risk of significant subsequent changes to the Internal Audit Plan, arising from a change in the IJB's priorities or risks, are managed through a level of contingency time that provides a degree of flexibility throughout the year.
- 3.4. Significant amendments to the Internal Audit Plan will be presented to the PASC for approval.

## **4. Assurance and Advisory Work**

- 4.1. Internal Audit delivers a mix of assurance and advisory work, providing:
- ◆ independent conclusions on the adequacy and effectiveness of internal controls,
  - ◆ practical recommendations to improve systems and processes, and
  - ◆ early advice on new systems, policies and projects to help manage risk proactively.
- 4.2. The strategy aims to align Internal Audit work with the IJB's risks, strategic goals and objectives in line with recognised standards, guidance and other best practice. Time is invested to develop Internal Audit practices and skills within the teams.
- 4.3. All Internal Audit work is undertaken in accordance with the GIAS and the Internal Audit Charter.

## **5. Quality and Improvement**

- 5.1. The Internal Audit service maintains a Quality Assurance and Improvement Programme to ensure ongoing compliance with the GIAS and to support continuous improvement. This includes internal quality reviews, performance monitoring and periodic external assessment. Outputs from the Quality Assurance and Improvement Programme are reported to the PASC.
- 5.2. Progress against the Internal Audit strategy is reported to the PASC through regular monitoring reports that are presented at each meeting. Delivery of the strategy will be evidenced by the completion of the Internal Audit Plan in-year and will be monitored by the performance indicators regularly reported to the PASC.

## **6. Reporting and Accountability**

- 6.1. Internal Audit reports regularly to management and the PASC on:
- ◆ Internal Audit findings and agreed actions,
  - ◆ progress against the approved Internal Audit Plan, and
  - ◆ significant governance, risk and control issues.
- 6.2. An annual Internal Audit report is provided to support the IJB's Annual Governance Statement and to give assurance over the overall adequacy and effectiveness of the IJB's governance, risk management and internal control framework.

## **7. Revision**

- 7.1. The Internal Audit Strategy will be subject to an annual review and presented alongside the annual Internal Audit Plan to the PASC each financial year.

Audit Assignment	Outline Scope	Expected Days
Workforce Planning	The audit will assess the design and effectiveness of workforce planning arrangements within South Lanarkshire Council and NHS Lanarkshire, including governance, forecasting, skills management, workforce mix, financial alignment, data quality, and risk management, to determine whether the partner organisations are positioned to meet current and future workforce needs and in doing so are sufficient to meet Health and Care (Staffing) (Scotland) Act 2019, current service and clinical care models.	40
Follow Up	Follow up actions arising from audits undertaken in previous years and assess the extent to which actions have been fully implemented and issues addressed.	5
Internal Audit Annual Report	Prepare and present an annual report containing the Annual Internal Audit Opinion for 2025/2026.	7
Internal Audit Management	Review and update of Internal Audit Plan 2026/2027.  Preparation of Internal Audit Plan 2027/2028.  Liaison with senior management and the External Auditor.  Attendance at the PASC and/or IJB (as appropriate).	8
<b>Total</b>		<b>60</b>



## Report

Report to:	<b>South Lanarkshire Integration Joint Board (Performance and Audit) Sub Committee</b>
Date:	<b>24 February 2026</b>
Report by:	<b>Director, Health and Social Care</b>

Subject:	<b>Care at Home - Assurance on Scheduling</b>
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### 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an update on developments, implemented improvements and ongoing enhancements in relation to Care at Home scheduling

### 2. Recommendation(s)

2.1. The Performance and Audit Sub Committee (PASC) is asked to approve the following recommendation:-

- (1) that the content of the report be noted.

### 3. Background

- 3.1. The Care at Home Service plays a pivotal role in achieving the strategic goal of supporting people to live independently and safely at home and, in doing so, supports the South Lanarkshire Council (SLC) Social Work Resource Plan's delivery of a key direction within the South Lanarkshire Integration Joint Board's (IJB's) Strategic Commissioning Plan (SCP) of managing the pressures on unscheduled care.
- 3.2. In 2019, SLC's Social Work Resources Committee was advised of, and expressed significant concerns about, the outcome of a Care Inspectorate inspection of the Hamilton Care at Home Service, with the service having been graded unsatisfactory (1) across a range of categories. The Care Inspectorate subsequently issued a formal Improvement Notice to SLC, with the service entering a voluntary moratorium in January 2020, which was extended through to September 2020.
- 3.3. In response, a substantial programme of redesign and modernisation has been led by officers and implemented within the service, reflecting the seriousness of those concerns; the importance of re-establishing public, staff and member confidence in the service; and the commitment of SLC and the Health and Social Care Partnership (HSCP) to delivering effective, sustainable and person-centred care.

- 3.4. At its June 2021 meeting, SLC's Social Work Resources Committee approved a range of proposals to redesign the service. This included the creation of scheduling teams within the Care at Home Service to operate over extended hours – between 6.30am and 11pm – every day of the year. This facilitated the transfer of responsibility for the out-of-hours management and coordination of the service from Emergency Social Work Services (ESWS) back to the Care at Home Service, ensuring improved local professional co-ordination.
- 3.5. Scheduling teams were first introduced in 2023. This followed the service-wide implementation of Total Mobile, an electronic dynamic scheduling system that is widely regarded as a market-leading solution for public sector Care at Home services. In Scotland, ten Councils, including South Lanarkshire, have adopted the system.
- 3.6. Six Care at Home services are registered with the Care Inspectorate, and all services are currently graded Very Good (5) across all areas of inspection. The redesigned service model, including scheduling teams and the use of the dynamic scheduling system, has contributed significantly to the marked improvement in service performance and inspection gradings, with the Care Inspectorate also welcoming the outcome of the recent review of scheduling.
- 3.7. The contract for the dynamic scheduling system is due for renewal in October 2027, and an assessment of the performance of the system and its value for money will be conducted prior to the end of the defined contract period. This report seeks to provide the PASC with assurance that the system is fully embedded within the service and, while developments and improvements are ongoing, it remains essential to service performance.
- 3.8. Taken together, inspection outcomes, workforce stabilisation and service performance demonstrate that the scheduling model and supporting technology are operating effectively, with known risks identified and mitigated through management action.

#### **4. Care at Home Scheduling – Model, Workforce and Performance**

##### Overview and operating context

- 4.1. The delivery of Care at Home services is both complex and fluid. The service employs over 1,000 staff who deliver approximately 22,000 visits to service users each week. Hundreds of changes occur daily that impact planned schedules, including staff absence, hospital admissions and discharges, service users becoming unwell or suspending services, new services commencing, and existing services ending. Without robust real-time scheduling arrangements, these variables would present a material risk of delayed or missed care.
- 4.2. The Care at Home Service operates in a fast-paced and highly dynamic environment, requiring staff schedules to adapt continually to make best use of available resources.

##### Dynamic scheduling model and technology

- 4.3. Dynamic scheduling for Care at Home services involves using technology to manage and optimise the allocation of staff to service users in real time. These systems allow services to adjust schedules based on the immediate needs of service users and the availability of carers, ensuring that resources are used efficiently and service users receive timely care.

4.4. The Care at Home Service uses the Total Mobile dynamic scheduling system, which provides significantly enhanced functionality, including:-

- ◆ Dynamic scheduling – visits are scheduled automatically based on agreed settings, minimising the need for manual intervention where resources are available.
- ◆ Real-time service monitoring – improved live information enables the service to monitor delivery, respond quickly to change and support staff safety.
- ◆ Integrated communication – the ability to broadcast messages to staff groups within the system at no additional cost.
- ◆ Electronic allocation of work – schedules and associated information (including assessments and support plans) are transferred automatically to staff mobile devices.
- ◆ Visit verification – two-way communication supports the recording of visit start and end times, actions and observations, which are automatically updated on the system.

4.5. Scheduling teams use the system to coordinate, plan and manage the deployment of Home Carers and to monitor the progress of scheduled visits, helping to safeguard service users and staff and avoid missed visits. Since the introduction of dynamic scheduling, the Care at Home Service has experienced a number of critical events, including absence spikes, pandemic-related pressures, severe weather events and increasing winter pressures. The dynamic functionality of the system has significantly strengthened the service's ability to respond to these challenges.

#### Review of scheduling arrangements

4.6. While the system and model are fully embedded and have driven significant improvements in performance, a number of challenges were identified as impacting the effectiveness of the scheduling model, including:-

- ◆ Persistently high vacancy levels within scheduling teams.
- ◆ Reliance on existing staff working additional hours, often at enhanced rates.
- ◆ A need to improve interfaces and consistency of practice between Scheduling and Care at Home delivery teams.
- ◆ A need to better align management accountability for scheduling with Care at Home services.

4.7. Accordingly, a review of scheduling arrangements was commissioned and concluded in July 2025. The review resulted in a number of recommendations, including:-

- ◆ Devolving management responsibility for scheduling teams to each of the four Care at Home Service teams.
- ◆ Enhancing staffing arrangements through the creation of a core group of Scheduling Assistants working Monday to Friday with a focus on planned scheduling.
- ◆ Maintaining a complement of staff focused on unplanned scheduling, operating on a rota including evenings, weekends and public holidays.
- ◆ Augmenting the existing structure with an additional 13.2 FTE Scheduling Assistants to improve service resilience and reduce overtime spend.

4.8. All recommendations arising from the review have now been fully implemented.

#### Workforce position

4.9. Recruitment and retention within scheduling teams has historically presented challenges and, despite recurring recruitment campaigns, there had previously been insufficient applicants to fill all vacant posts.

4.10. A range of developments have contributed to a significantly improved position. These include redesigned work patterns and hours to support both full-time and part-time working, refreshed job profiles and advertisements, more frequent and targeted social media campaigns, and the introduction of recruitment open days delivered in partnership with Jobcentre Plus. As a result, vacancy levels have reduced substantially (with the position at January 2026 being that there are 6 posts vacant).

4.11. Learning and development arrangements have also been strengthened. An enhanced induction programme for scheduling staff has been introduced, and a wider review of learning and development provision is currently underway and is expected to conclude by the end of March 2026.

#### Service performance and assurance

4.12. It is recognised that there remains scope for further development to maximise the effectiveness of the scheduling model. However, the model and the staff operating within it have been central to the service's improved performance.

4.13. The Care at Home Service has managed winter pressures exceptionally well this year, with delayed discharge performance exceeding the national average. Improved scheduling responsiveness has supported timely hospital discharges, continuity of care and effective management of unplanned demand.

4.14. Inspection outcomes, workforce stabilisation and service performance together provide assurance that the scheduling model and supporting technology are operating effectively, with identified risks being actively managed.

4.15. Officers continue to engage with the system provider as technology develops. A portal is currently being tested to enable service users and nominated others to monitor delivery of their package of care and communicate directly with the service. Further developments are underway to support goal-setting and recording for Home Assessment Teams and to simplify the sourcing of care packages. All developments are subject to appropriate testing, information governance and user engagement prior to any wider rollout.

### **5. Employee Implications**

5.1. There are no new staffing implications associated with this report. Staffing changes referenced relate to arrangements that have already been implemented and are within approved staffing structures.

### **6. Financial Implications**

6.1. This report does not describe any new financial implications. All financial matters referenced relate to existing budgets, approved staffing structures and current contractual arrangements.

## **7. Climate Change, Sustainability and Environmental Implications**

7.1 There are no implications for climate change, sustainability or the environment arising from the information contained in this report.

## **8. Other Implications**

8.1 The contents of this report are material to the delivery of the following IJB Strategic Commissioning Performance:-

- ◆ Flow - We will shift the balance of care from acute to community services including reducing delayed discharges.

8.2. The contents of this report contribute to the mitigation of the following risks within the IJB Risk Register:-

- ◆ Financial sustainability (very high).
- ◆ Workforce availability and capacity (very high).
- ◆ Performance delivery (high).
- ◆ Winter demand pressures (very high).

8.3. There are no other implications associated with this report.

## **9. Integrated Impact Assessment and Consultation Requirements**

9.1 This report does not introduce a new policy, function or strategy, nor does it recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

9.2 Trade unions are consulted with and updated on developments in the service through the SLC's Joint Consultative Committee and local meetings.

**Professor Soumen Sengupta**  
**Director, Health and Social Care**

16 February 2026

### **Previous References**

- ◆ South Lanarkshire Council's Social Work Resources Committee – 11 December 2019 – Care at Home Service
- ◆ South Lanarkshire Council's Social Work Resources Committee – 2 June 2021 – Care and Support Service Review and Re-design

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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