

**A meeting of the Integration Joint Board
Finance, Audit & Performance Committee**
will be held on 03 June 2026 2 - 4 pm in the Boardroom, Carseview House, Stirling
and hybrid via MS Teams

Please notify apologies for absence to:
fv.clackmannanshirestirling.hscp@nhs.scot

AGENDA

1. Apologies for Absence
2. Declarations of Interest
3. Matters arising/urgent business brought forward by Chair
4. Draft Minute of the meeting on 18 February 2026
5. Rolling Action Log

FOR CONSIDERATION AND APPROVAL

- | | |
|-----------------------------------------------------------------------------|--------------------|
| 6. External Audit Planning Report 2025/26 | Deloitte LLP |
| 7. Strategic Risk Register | Ross Cheape |
| 8. Accounts Commission Section 102 Report:
Securing a Section 95 Officer | Jennifer Borthwick |
| 9. Quarter Four Performance Report | Wendy Forrest |

DATE OF NEXT MEETING

02 September 2026

**Draft Minute of the Clackmannanshire & Stirling Integration Joint Board
Finance, Audit and Performance Committee**
held on **Wednesday 18 February 2026 2 – 4 pm** in the Boardroom, Carseview
House, Stirling and hybrid via Microsoft Teams

Present:

Voting Members: Councillor Janine Rennie, Clackmannanshire Council
(Chair)
Councillor Martha Benny, Clackmannanshire Council
Councillor Jen Preston, Stirling Council
Allan Rennie, Non-Executive Board Member
Stephen McAllister, Non-Executive Board Member
Martin Fairbairn, Non-Executive Board Member
John Stuart, Non-Executive Board Member

Non Voting Members: Anthea Coulter, Third Sector Representative,
Clackmannanshire

In Attendance: Dr Jennifer Borthwick, Interim Chief Officer
Amy McDonald, Interim Chief Finance Officer
Wendy Forrest, Head of Strategic Planning and Health
Improvement
Sandra Comrie, IJB Support Officer (Minutes)

1. WELCOME AND APOLOGIES

The Chair welcomed everyone to the meeting and confirmed the meeting was quorate.

Apologies:
Councillor Martin Earl, Stirling Council (Vice Chair)

2. DECLARATION(S) OF INTEREST

None.

3. MATTERS ARISING/URGENT BUSINESS BROUGHT FORWARD BY CHAIR

Councillor Rennie confirmed Amy McDonald's appointment to the permanent post of Chief Finance Officer and Dr Borthwick's extension as Interim Chief Officer until the end of September 2026, highlighting the importance of having this stability.

**4. DRAFT MINUTE OF PREVIOUS MEETING HELD ON 17 SEPTEMBER 2025
& SPECIAL MEETING HELD ON 14 JANUARY 2026**

The minute of the meeting held on 17 September 2025 was approved.

The minute of the special meeting held on 14 January 2026 was approved subject to the following amendments:

Item 4, recommendation 2 to be amended to read:

Approved the Annual Accounts for presentation to the Integration Joint Board (IJB) on 28 January 2026.

Page 5, paragraph 3, sentence 3 to be deleted and replaced with:

“Current advice is that as MHO’s discharge statutory duties which are delegated from the local authority, this presents challenges with having a single MHO Team.”

5. ACTION LOG OF PREVIOUS MEETING HELD ON 17 SEPTEMBER 2025 & SPECIAL MEETING HELD ON 14 JANUARY 2026

The action log from the meeting held on 17 September 2025 was approved and updated:

Councillor Rennie confirmed that the action from the draft Annual Performance Report should be marked as complete.

Ms Forrest provided an update on the action for Long Term Care and Ordinary Residence Policies, explaining that Stirling Council had asked for the papers to be withdrawn from the IJB meeting on 24 September 2025. An update is awaited from Stirling Council when the papers will be available to be presented to a future IJB meeting. The Committee requested that Ms Forrest seek clarification on the timescales and process for presenting these policies at a future IJB meeting.

The action log from the special meeting held on 14 January 2026 was approved, subject to a query from Mr Fairbairn from the meeting on 14 January 2026. A question was raised by Mr Fairbairn about the measures used to ensure that constituent authorities meet requirements within their allocated IJB budgets, and whether this issue should be included in the audit report. As no response was provided at the meeting, Mr Fairbairn requested to see this included as an action with a response provided at the FAP meeting on 03 June 2026. The Chair agreed this was appropriate.

Ms McDonald noted this question would require a response from herself as it would be unlikely internal audit alone would be able to provide a response. The Committee agreed. Ms McDonald noted the IJB direct and account for the expenditure whilst working within the control environment of the constituent authorities.

The Committee engaged in an in-depth discussion on financial control, recurring overspends, the division of responsibilities between the IJB and constituent authorities, and the challenges of ensuring robust governance and assurance. The Committee agreed that rather than this issue being recorded as an action it would be more helpful to have a development session to provide a clearer understanding.

Mr Rennie asked for an explanation as to why the external audit report was delayed. Ms McDonald explained that Deloitte would not release the accounts until all governance processes were complete, including receipt of the assurance letters from the constituent authorities. As Stirling Council were unable to include the amount of reserve balances used in 2024/25, Ms McDonald agreed to give assurance on the release of the reserves. She also provided the Committee assurance that this delay would not happen again going forward.

6. PROGRESS REPORT ON AUDIT RECOMMENDATIONS

Paper presented by Amy McDonald, Interim Chief Finance Officer.

Ms McDonald presented the progress report on audit recommendations, noting that some actions were partially implemented. She described ongoing collaboration with internal audit to categorise actions by governance, operational matters, and control weaknesses. Ms McDonald stressed the need for higher-level controls, particularly around budget savings oversight, to provide assurance to the Committee. Financial sustainability is an area highlighted by external and audit and Ms McDonald confirmed that when the budget is put together for 2026/27 it will be able to highlight what financial sustainability and actions will look like over the next couple of years.

Ms McDonald delivered an update regarding the Section 95 Officer position, noting that no designated officer was appointed between 18 October and 21 December 2025. As a result, Audit Scotland issued a Section 102 report, indicating non-compliance with the prescribed legislative standards.

A specific audit by Clackmannanshire Council highlighted deficiencies in purchase order processing for commissioned services. Ms McDonald acknowledged that staff had not consistently adhered to council procedures, and a new system was being procured which would help address these issues. In the interim, additional controls would be implemented to strengthen compliance. The importance of timely actions on audit findings was stressed, with requests for clear timelines and action plans.

There was a broader discussion about the Committee's remit, with questions about the boundary between IJB governance and operational responsibilities of constituent authorities. Ms McDonald clarified that while the IJB gives direction and is responsible for commissioning, operational controls and compliance rest

with the constituent authorities, but staff directed by the IJB required to work within this control environment.

The Committee agreed that the remit of the IJB is to provide assurance over the control environment for commissioned services, not to oversee all operational details.

The Committee concurred that, given the length and complexity of the discussion, it is imperative to organise a development session focused on encouraging the IJB to approach their roles and responsibilities from a new perspective. This session will provide clarity regarding changes in boundaries and duties, ensuring effective direction and understanding within the organisation.

The Finance, Audit and Performance Committee:

- 1) Considered the external audit actions as presented in the Annual Audit report.**
- 2) Considered the internal audit report in respect of outstanding audit issues surrounding commissioned services at Clackmannanshire council.**
- 3) Agreed that progress on the audit action plan.**

7. FINANCIAL GOVERNANCE

Paper presented by Amy McDonald, Interim Chief Finance Officer.

Ms McDonald delivered the financial governance report and emphasised the official process required for Section 102 notifications, which address failures to meet approved standards. As reported above, the accounts commission have issued their draft report of the IJB's failure to recruit a CFO for a brief period in 2025. This will be discussed fully at the FAP meeting on 03 June 2026 and the IJB meeting on 24 June 2026, following receipt of the final report.

Ms McDonald reported a notable budget deficit for 2026-27 due to persistent overspending from demand and inflation. A savings oversight group will meet biweekly to track progress, prioritising transparency and staff involvement.

The Committee discussed the ongoing budget deficit, the need for transformation, and the importance of requesting additional funding from constituent authorities based on population growth and service demand. There was discussion of the legal consequences of unfunded deficits, including potential impacts on care provision and business continuity.

The Committee agreed on the need for regular meetings and pre-scrutiny of the budget plan before it goes to the IJB on 25 March 2026, as well as the importance of a team approach to budget presentation and implementation. The Committee agreed that a budget session should be organised before the IJB

meeting on 25 March 2026 and emphasised the need for input from the senior leadership team.

The Finance, Audit and Performance Committee:

- 1) Noted a Section 102 report will be prepared in respect of the Clackmannanshire & Stirling Integration Joint Board (IJB) failing to meet its statutory duty to appoint a Section 95 Officer during the period 18 October to 21 December 2025.**
- 2) Noted the governance process which will be followed when monitoring the budget savings plan for 2026/27.**

8. QUARTER THREE PERFORMANCE REPORT

Paper presented by Wendy Forrest, Head of Strategic Planning and Health Improvement.

Ms Forrest presented the quarter three performance report clarifying the executive summary highlighted a focused commitment to presenting HSCP performance, emphasising that progress against activity remains aligned to the ten-year Strategic Commissioning Plan and continues to adhere to its priorities.

Mr Fairbairn suggested it would be helpful to raise the commentary level and possibly review the report annually for broader insights. Ms Forrest noted this would be reflected within the Annual Performance Report due to be presented to IJB in September.

Ms Forrest noted that KPIs to measure priority impact were proposed at an earlier IJB meeting, but feedback is still awaited. KPI review will be part of the three-year strategic review, with work resuming in April.

Ms Coulter commented on the importance of understanding which levers most affect finance and performance, noting that negative outcomes often cost more. She highlighted the need to address areas such as delayed discharge and psychological services, suggesting collaborative approaches and community resources. Ms Forrest suggested a review of how to increase the ways the third sector can be more involved, agreeing it would be helpful for her to meet out with the meeting with Ms Coulter, Ms Masterson and Mr McAllister to discuss the role of third sector resources.

Mr Stuart suggested that it would be beneficial for future reports to address actions being taken to address under performance. The Committee expressed appreciation for the report's detailed level of work.

The Finance, Audit and Performance Committee:

- 1) Reviewed the Quarter Three (October to December 2025) Performance Report.
- 2) Noted the areas where actions have been taken to address the issues identified where performance needs to be improved.
- 3) Approved Quarter Three (October to December 2025) Executive Summary (Appendix 1) & Report (Appendix 2).

9. ANNUAL ASSURANCE STATEMENT FOR THE IJB 2025/26

Paper presented by Amy McDonald, Interim Chief Finance Officer.

The Annual Assurance Statement sets out the meeting dates, attendance, and business during the financial year 2025/26. It also provided a broad conclusion on whether the level of assurance provided was acceptable and shows how any key risks/concerns highlighted will be reflected in the workplan for the year ahead.

The Committee found the report useful, appreciating the breakdown of covered aspects and the remit.

Mr Fairbairn suggested that for next year, Scottish Government support should be cross-referenced better and represented in a tabular format, so the remit and actions are clearly matched.

The Finance, Audit and Performance Committee:

- 1) Noted the reports presented during the year.
- 2) Approved the 2025/26 Assurance Statement for presentation to the IJB.

10. RELEVANT NATIONAL REPORTS

Accounts Commission: Delivering for the Future, Responding to the Workforce Challenge

Paper presented by Amy McDonald, Interim Chief Finance Officer.

Ms McDonald discussed the report, emphasising the importance of benchmarking, sharing best practices, and understanding financial pressures across Scotland. The Committee noted the value of national data and the need to use it for local improvement and assurance.

Specific points from national reports were discussed, such as the use of technology in care, emergency admissions, and the need to focus on both new and existing solutions for improvement.

The Department of Budget Responsibility in Scotland issued a report addressing university places, free personal care, and the need to consider

future affordability of public services. The Committee recognised that their discussions are resonating at the national level.

Health spending, which accounts for approximately 40% of the Scottish budget, was highlighted as a major area of focus. The potential for health and social care partnerships to submit joint funding proposals for improvement projects was discussed. Ms McDonald stated that Chief Finance Officers are evaluating improvement initiatives while simultaneously managing systemic challenges such as Scotland Excel frameworks and provider contracts.

The Finance, Audit and Performance Committee:

- 1) Noted the report and its direct relevance to the IJB and constituent authorities.**
- 2) Noted the key messages and recommendations from the reports.**

11. ANY OTHER COMPETENT BUSINESS

None.

12. DATE OF NEXT MEETING

03 June 2026

Meeting Date	Paper Number/Report Title	Report Title	Action	Person Responsible	Timescale	Progress/Outcome	Status
18.02.2026	4. Draft minute of the special meeting held on 14 January 2026.	Draft minute of the special meeting held on 14 January 2026.	Item 4, recommendation 2 to be amended to read: Approved the Annual Accounts for presentation to the Integration Joint Board (IJB) on 28 January 2026.	Sandra Comrie	Immediate	Minute updated	Complete
			Page 5, paragraph 3, sentence 3 to be deleted and replaced with: “Current advice is that as MHO’s discharge statutory duties which are delegated from the local authority, this presents challenges with having a single MHO Team.”	Sandra Comrie	Immediate	Minute updated	Complete
	5. Action log of the meeting held on 17 September 2025.	Action log of the meeting held on 17 September 2025.	Ms Forrest to seek urgent clarification on the timescales and process for presenting the Long-Term Care and Ordinary Residence policies at a future IJB meeting.	Wendy Forrest	June 2026	Under discussion with colleagues.	In Progress
	Action log of the special meeting	Action log of the special meeting held on 14 January 2026.	Development session to be arranged on the challenges of ensuring robust governance and assurance on the	Sandra Comrie	May 2026	Development sessions were arranged for 14 May 2026 on the	Complete

	held on 14 January 2026.		allocated IJB budgets and how the constituent authorities meet their requirements.			budget and 23 September 2026 on governance.	
	7. Finance Governance	Finance Governance	Budget session to be scheduled before the IJB meeting on 25 March 2026.	Sandra Comrie	Immediately	Organised for 13 March 2026	Complete
			Briefing note to be issued with an update on the finalisation of the 2025/26 budget.	Amy McDonald	June 2026	Not started	Not started
	8. Quarter Three Performance Report	Quarter Three Performance Report	Schedule a meeting with Third Sector Representatives to explore enhanced third sector involvement in addressing performance and service measures.	Sandra Comrie	June 2026	Arranged for 14 May 2026	Completed
			Review feedback on the proposed KPIs and ensure their alignment with the upcoming three-year strategic plan evaluation.	Wendy Forrest	June 2026	Completed	Completed
	9. Annual Assurance Statement for the IJB 2025/26	Annual Assurance Statement for the IJB 2025/26	For the 2026/27 report, governmental support should be cross-referenced more effectively and presented in a tabular format for clarity.	Amy McDonald	June 2026	Not started	Not started

Outstanding Actions



14.01.2026	7. Any Other Competent Business.	The updated workplan for 2026/27, including a timetable for deep dive sessions, will be presented to the Committee on 03 June 2026.	Amy McDonald	Moved to 02 September 2026 03 June 2026	This has had to be moved to the September meeting.	In Progress	Not Started
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Clackmannanshire & Stirling Integration Joint Board Finance Audit and Performance Committee

03 June 2026

Agenda Item 6

External Audit Planning Report 2025/26

For Approval

Paper Approved for Submission by:	Dr Jennifer Borthwick, Interim Chief Officer
Paper presented by	Deloitte LLP
Author	Cover Paper - Sandra Comrie Draft Annual Audit Plan - Deloitte LLP
Exempt Report	No

Directions	
No Direction Required	<input checked="" type="checkbox"/>
Clackmannanshire Council	<input type="checkbox"/>
Stirling Council	<input type="checkbox"/>
NHS Forth Valley	<input type="checkbox"/>

Purpose of Report:	To present the 2025/26 External Audit Plan to the Finance Audit and Performance Committee for consideration and approval
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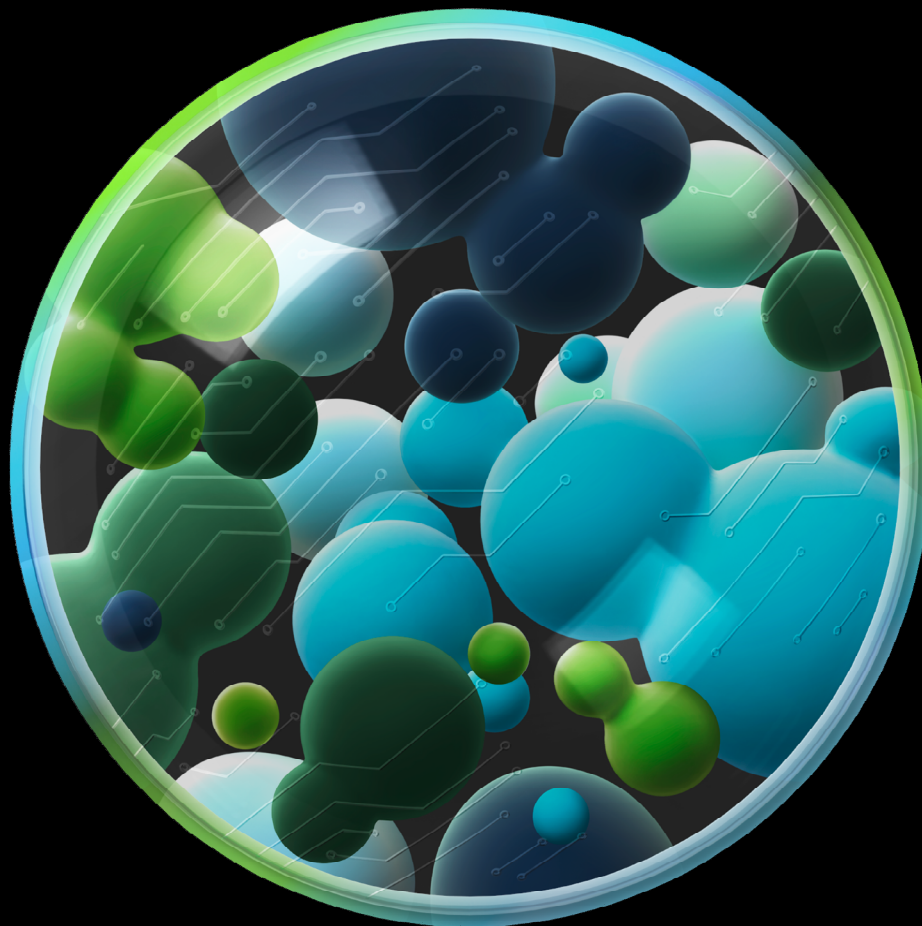
Recommendations:	The Finance Audit and Performance Committee are asked to 1) Consider, discuss and approve the Annual Audit Plan
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1. Background

- 1.1 As previously advised, Deloitte LLP have been appointed as the IJB External Auditors from 2023/24.
- 1.2 The IJB Chief Finance Officer and the audit team from Deloitte have engaged in audit planning work to support the development of the Annual Audit Plan for 2025/26.
- 1.3 The Chief Finance Officer has had the opportunity to review and provide comment on the draft Annual Audit Plan prior to issue to the Finance Audit and Performance (FAP) Committee.
- 1.4 It is good practice for the audit plan to be considered by the Board or a Committee charged with governance prior to the end of the financial year to which the plan pertains. However, due to delays in signing off the 2024/25 audit, it has been agreed that the draft plan will be submitted to Audit Scotland after approval by the FAP Committee on 03 June 2026.

Appendices

Appendix 1 – External Audit 2026 Planning Report to the Finance, Audit and Performance Committee and the Controller of Audit



Clackmannanshire and Stirling Integration Joint Board External audit 2026 planning report to the Finance, Audit and Performance Committee and the Controller of Audit

3 June 2026 (issued on 18 May 2026)

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Executive summary

We have pleasure in our presenting our planning report to the Finance, Audit and Performance Committee (“FAPC”) for the 2025/26 audit. Stuart Kenny will be your Engagement Leader. I would like to draw your attention to the key messages of this paper, detailed below.

Audit risks

We have formed an initial view as to the significant audit risk the IJB faces.

This has been presented as a summary dashboard on page [6](#).

Wider scope

- We have identified potential significant risks in relation to the various wider scope areas which we have sent out on pages [10](#) – [11](#).
- As identified in the prior year audit, Clackmannanshire and Stirling Integration Joint Board (IJB) operated without a section 95 officer for a period of the current year and as a result, we will be focusing on the arrangements in place during this time, including the decisions made by the IJB.
- We will also review the IJB’s financial performance throughout the year as well as the governance structures that are in place to support the delivery of required savings to ensure financial sustainability.

External and business changes that have impacted our audit plan

- We will review the impact of financial sustainability challenges and evolving regulatory requirements and their impact on the financial statements in our audit approach as detailed on page [4](#).

Technology being deployed on the audit

- The IJB audit is now being performed on a new engagement platform (Omnia), which helps improve the efficiency of the audit by allowing live reviews, using advanced analytics and including generative AI reviews to guide preparers.
- Continued use of existing tools, such as PairD – our Generative AI tool aiding audit effectiveness and Connect – our secure web-based request portal to aid communication between the Deloitte and the IJB. See [Appendix 4](#).

Materiality

2026: £6,196k
2025: £5,957k



Scope

Our scope is expected to remain the same as the prior year. Our significant risk continues to be management override of controls.



1. External audit plan 2026

1.1. Impact of changes in your business and external environment on our audit plan



Our audit is tailored to you. The key changes in your organisation and external environment that are expected to have a significant impact on our audit are summarised below.

Area	Impact on the IJB and the financial statements	Impact on our audit	
Financial sustainability	The funding environment is increasingly challenged, as was reflected in FY25. There remains a risk that robust arrangements are not in place to ensure that the IJB can manage its finances sustainably and deliver services effectively.	We will continue to monitor the IJB’s performance throughout the year and consider the impact on our risk assessment and wider scope procedures.	<div style="display: flex; gap: 5px;"> R S </div>
Accounts and Audit Timetable	The reporting timetable has been confirmed, with a 30 September 2026 deadline. Discussions on national timetables have highlighted the need to set a realistic timetable that allows sufficient time for providers to prepare high quality draft financial statements and supporting working papers (including completing internal reviews and other control procedures), as well as for audit testing, review and reporting.	We recommend the IJB review its internal timetable for production of the accounts and annual report, and when is the achievable date for internal controls and processes to have completed, including all reviews over supporting working papers and any consequent amendments required.	<div style="display: flex; gap: 5px;"> T </div>

🔑
Key

R
Risk assessment

T
Timelines

S
Audit scoping

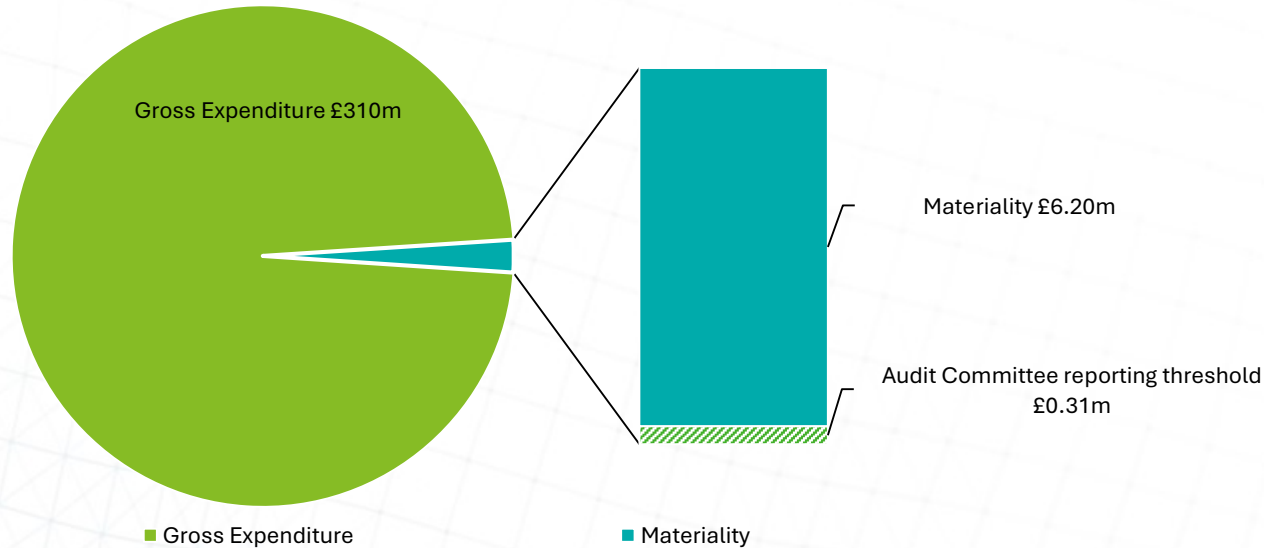
1. External audit plan 2026 (continued)

1.2. Materiality



The audit engagement leader has determined planning materiality as £6.20m (2024/25: £5.96m) based on professional judgement, the requirements of auditing standards and the financial measures most relevant to users of the financial statements.

We have used 2% of forecast FY25/26 gross expenditure (2024/25: 2% of gross expenditure) as the benchmark for determining materiality. We will update the materiality calculation on receipt of draft financial statements for FY25/26.



Threshold for reporting misstatements: We will report to you all misstatements identified above **£310k** (24/25:£297k)

Performance Materiality (PM)

65% of Materiality

This is set as a percentage of materiality to reduce the probability that, in aggregate, uncorrected and undetected misstatements exceed materiality. Our performance materiality has been set at £4.02m (2024/25: £4.48m). We have set our performance materiality at 65% of materiality in FY25/26, decreased from 75% in FY24/25. This decision has been made following consideration of the prior year audit findings, as well as the fact that there was no section 95 officer in place for a period of the year. Performance materiality determines the sample sizes selected in our substantive testing.

1. External audit plan 2026 (continued)

1.3. Significant risks



The expected significant risk for the current year audit is summarised below, with details of our planned audit response on page 7. Risk assessment is a continuous process throughout the audit, and we will inform you of any changes to our assessment of significant risks.



Significant risks to our audit

Significant risks are those associated with the most significant and judgmental areas of our audit and which have the greatest potential to cause a material misstatement to the financial statements.

Risk description	Fraud risk	Planned controls and audit approach	Level of judgement or estimation
Management override of controls			



Key



Assess design & implementation of relevant controls



Significant judgement



High degree of judgement



Low degree of judgement

1. External audit plan 2026 (continued)

1.3. Significant risks



Management override of controls

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although management is responsible for safeguarding the assets of the IJB, we plan our audit so that we have a reasonable expectation of detecting material misstatements to the financial statements and accounting records.

Under Auditing Standards there is also a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. We have concluded that this is not a significant risk for the IJB as there is little incentive to manipulate revenue recognition with the significant revenue stream being from the three contributing partner bodies which can be agreed to confirmations supplied.



Risk identified and key judgements

This risk focuses on three key areas:

- Journal entry testing to identify any unusual journal postings which may be indicative of potential management override;
- Any transactions that are unusual or outside the normal course of business; and
- Management judgements and estimates.



Deloitte planned response

- We will consider the overall control environment and 'tone at the top'.
- We will test the design and implementation of controls relating to journals, accounting estimates and the review of the annual accounts.
- We will make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.
- Using data analytic tools we will test the appropriateness of a sample of journals throughout the period and adjustments made in the preparation of the financial statements. We will focus this testing based upon identification of items of potential audit interest.
- We will review accounting estimates for biases that could result in material misstatements due to fraud and perform testing on any key accounting estimates.
- Evaluate the business rationale for significant transactions that are outside the normal course of business, or that otherwise appear to be unusual.

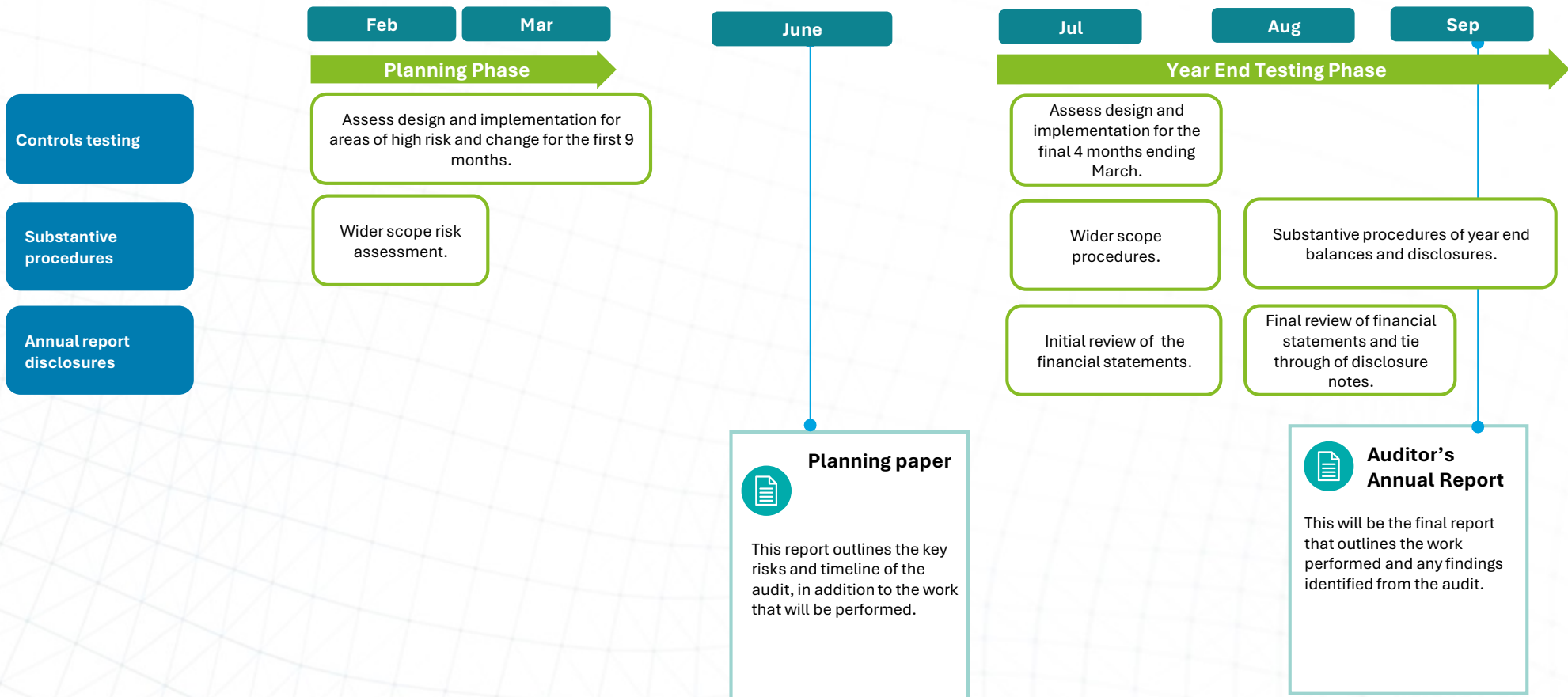
1. External audit plan 2026 (continued)

1.4. Audit timelines and Finance, Audit and Performance Committee communication plan



The timeline and our planned reporting to the IJB is summarised below, with detail on the timing of key audit activities. We plan to perform the audit work in two phases and report our findings to you at the end of each phase. The two phases provide us the ability to communicate findings early and regularly throughout the audit process.

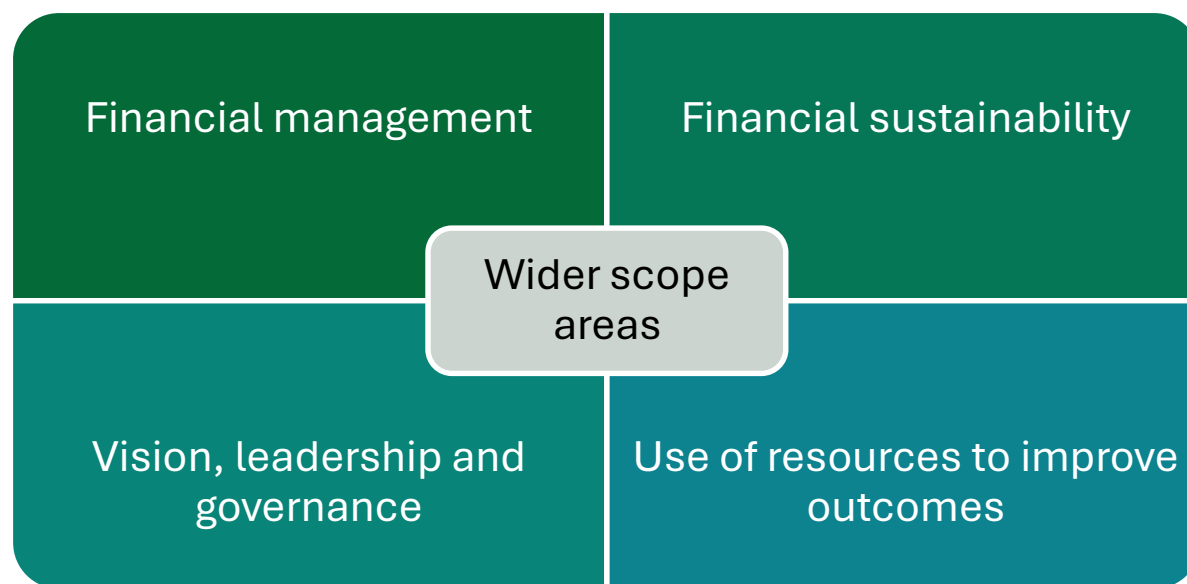
Audit timeline and our Finance, Audit and Performance Committee reporting (including interim reporting)



2. Wider scope

2.1. Overview

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider-scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in the following areas.



In local government, public audit includes the audit of arrangements for, and performance of, the audited body's duties for Best Value and community planning. In accordance with Audit Scotland planning guidance, we are required to undertake this duty in a way that is proportionate to the size and type of body. Our work on the wider-scope areas, discussed on pages [10](#) to [11](#) will contribute to our consideration of how the IJB demonstrates that it is meeting its Best Value responsibilities.

As part of our risk assessment, we have considered the arrangements in place for the wider-scope areas and have summarised the significant risks and our planned response on pages [10](#) to [11](#).

2. Wider scope (continued)

2.1. Overview (continued)

Area	Significant risks identified	Planned audit response
Financial management	<p>As at M9, the forecasted overspend on the integrated budget is £15.496m (2024/25 overspend was £6.990m) which will lead to reliance on risk share agreements being required with the three partner bodies for the current year.</p> <p>Risk - The IJB faces a risk of not achieving its planned budget for the year.</p> <p>The IJB operated without a named Section 95 Officer from 18 October 2025 to 21 December 2025, a period within the current financial year, breaching the Local Government (Scotland) Act 1973. This has led to the Controller of Audit issuing a Section 102 report covering the IJB not having a Section 95 officer in place.</p> <p>Risk - This creates a risk that financial management, budget setting and statutory reporting arrangements are not operating in accordance with regulations.</p>	<p>We will continue to review the financial management arrangements in place, including the budget setting process, achievement of savings plans and status of risk share arrangements for 2025/26.</p> <p>We will review the arrangements in place at the time there was no Section 95 officer, including the decisions made by the IJB during that period.</p> <p>We will also review the arrangements the IJB has put in place subsequently, in response to the Section 102 report specifically in relation to the recommendations made in the Section 102 report.</p>
Financial sustainability	<p>In May 2025, the IJB approved an unbalanced budget for 2025/26. The IJB is forecasting to overspend its 2025/26 budget by £15.496m which impacts on the budget gap of £8.858m for 2026/27 and further impacts on the financial sustainability of the IJB.</p> <p>There is a three-year Medium-term financial plan however, the IJB is still forecasted to be in a deficit at the end of the third year due to continued overspends.</p> <p>Risk - The IJB's approval of an unbalanced budget and continued overspending, creates a significant risk of ongoing financial unsustainability.</p>	<p>We will assess the IJB's plan to identify and achieve savings, thereby reducing the planned deficit.</p> <p>We will review the development of the 2026/27 budget and assess the IJB's actions in respect of its medium- and longer-term financial plans.</p>

2. Wider scope (continued)

2.1. Overview (continued)

Area	Significant risks identified	Planned audit response
<p>Vision, leadership and governance</p>	<p>The IJB operated without a named Section 95 officer from 18 October 2025 to 21 December 2025 which contravened the Local Government (Scotland) Act 1973. This has led to the issuance of a securing a section 95 officer report by the Controller of Audit in accordance with s102 (1) of the Local Government (Scotland) Act 1973. We note that a new Section 95 officer commended on 22 December 2025.</p> <p>The IJB has also experienced turnover in its Chief Officer position, with a new Interim Chief Officer appointed in the current year.</p> <p>Risk - This poses a risk to entity's strategic continuity, operational stability, and the robustness of its governance.</p>	<p>Please see page 10 for planned audit response in relation to the Section102 report issued.</p> <p>We will also assess the measures in place to identify a long-term appointment to the Chief Officer role.</p>
<p>Use of resources to improve outcomes</p>	<p>The IJB continues to have an integrated performance framework in place with regular reporting to the Board.</p> <p>We have not identified any significant risks relating to use of resources to improve outcomes.</p>	<p>We will continue to assess this area and will report back to the FAPC any new significant risks identified.</p>

3. Responsibility statement



What we report

Our report is designed to establish our respective responsibilities in relation to the financial statements audit, to agree our audit plan and to take the opportunity to ask you questions at the planning stage of our audit. Our report includes:

- our audit plan, including key audit judgements and the planned scope
- the use of technology in our audit and how we expect this to evolve in future years
- key regulatory and corporate governance updates relevant to you.

We will update you if there are any significant changes to the audit plan.



Our respective responsibilities

We are responsible for forming and expressing an opinion on financial statements prepared by management with oversight of those charged with governance, as detailed in our engagement letter. An audit does not relieve management or those charged with governance of their responsibilities. Auditing standards require us to only accept an audit engagement when the preconditions for an audit are present, including obtaining the agreement of management and those charged with governance that they acknowledge and understand their responsibilities for, amongst other things, internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We expect management and those charged with governance to recognise the importance of a strong control environment and take proactive steps to deal with deficiencies identified on a timely basis.



What we don't report

As you will be aware, our audit is not designed to identify all matters that may be relevant to the IJB.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, the views on internal controls and business risk assessment in our final report should not be taken as comprehensive or as an opinion on effectiveness since they will be based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.



Use of this report

This report has been prepared for the Finance, Audit and Performance Committee on behalf of the IJB, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

We welcome the opportunity to discuss our report with you and receive your feedback.

Deloitte LLP

Newcastle-upon Tyne | 18 May 2026

Appendices

Appendix content

Appendix 1: Scope of work and approach

Appendix 2: Prior year audit adjustments

Appendix 3: How we use Technology

Appendix 4: Technology glossary

Appendix 5: Independence & fees

Appendix 6: Our other responsibilities explained

Appendix 7: Audit quality and our system of quality management

Appendix 8: Required communications

Appendix 1

We have the following key areas of responsibility under the Code of Audit Practice

Opinion on Financial statements

We will conduct our audit in accordance with International Standards on Auditing (UK) (“ISA (UK)”) and the Code of Audit Practice on Local Authority Accounting approved by the Auditor General for Scotland. The IJB will prepare its accounts in accordance with the International Accounting Standards Board Framework for the Preparation and Presentation of the Financial Statements as interpreted by the Code of Practice on Local Authority Accounting in the United Kingdom.

Reporting on other requirements

Our responsibilities also include:

- an opinion on the audited parts of the Remuneration Report;
- under the Code of Audit Practice to read the information included in the Narrative Report and the Governance Statement, and report on whether they are consistent with the financial statements; and
- in accordance with ISAs (UK) to read the other information accompanying the financial statements and report by exception any material misstatements we identify.

Our reporting will be addressed to the IJB and the Accounts Commission.

Wider-scope requirements, including considering and reporting on Best Value arrangements

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider-scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in respect of:

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

As part of this wider-scope audit work, we also are required to consider whether there are appropriate organisation arrangements in place to secure Best Value in public services. Our approach to our wider-scope audit work is detailed on pages [10](#) to [11](#).

Other reporting requirements

Anti-money laundering - We are required to ensure that arrangements are in place to be informed of any suspected instances of money laundering at audited bodies.

Fraud returns - We are required to prepare and submit fraud returns to Audit Scotland for all frauds at audited bodies:

- involving the misappropriation or theft of assets or cash which are facilitated by weaknesses in internal control; or
- over £5,000.

Current issues returns – We are required to submit quarterly current issues returns to Audit Scotland which consider significant emerging audit issues and key developments for information.

Appendix 2

Prior year audit adjustments

The following uncorrected misstatement was identified in relation to the prior year audit:

		Debit/ (credit) income statement £m	Debit/ (credit) in net assets £m	Debit/ (credit) prior year reserves £m	Debit/ (credit) OCI/Equity £m
Misstatements identified in current year					
Understatement of Health and Social Care Service expenditure	[1]	1.09	(1.09)	-	-

[1] This relates to difference between the Health and Social Care Services transaction listing and the balance disclosed within the accounts.

Appendix 3

How we use technology



Click to view our technology and AI tools videos



Further detail for selected technology and AI tools provided on appendix 4



AI enabled



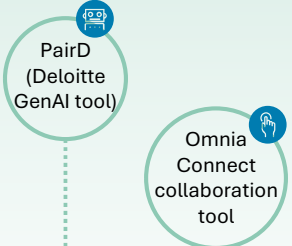
Data analytics

We have made significant investments in technology in recent years to increase audit quality, effectiveness, and the insight that we bring. This has allowed us to build a suite of tools integrated with our Deloitte Omnia audit platform (Omnia) that embed the use of technology, analytics and AI to support collaboration, planning decisions, risk assessment, controls testing and substantive audit procedures, with this being the first-year adoption of Omnia.

The timeline shows the key Deloitte technologies and tools we are already using on your audit, those we plan to implement this year, and our vision for the future. We have highlighted examples of where we will use technology and data analytics in this year's audit on the next page and included further details on each tool on appendix 4.



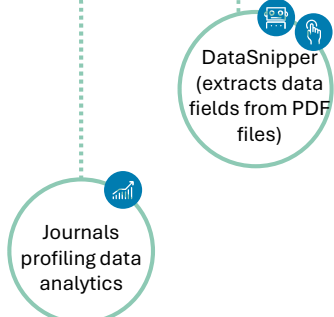
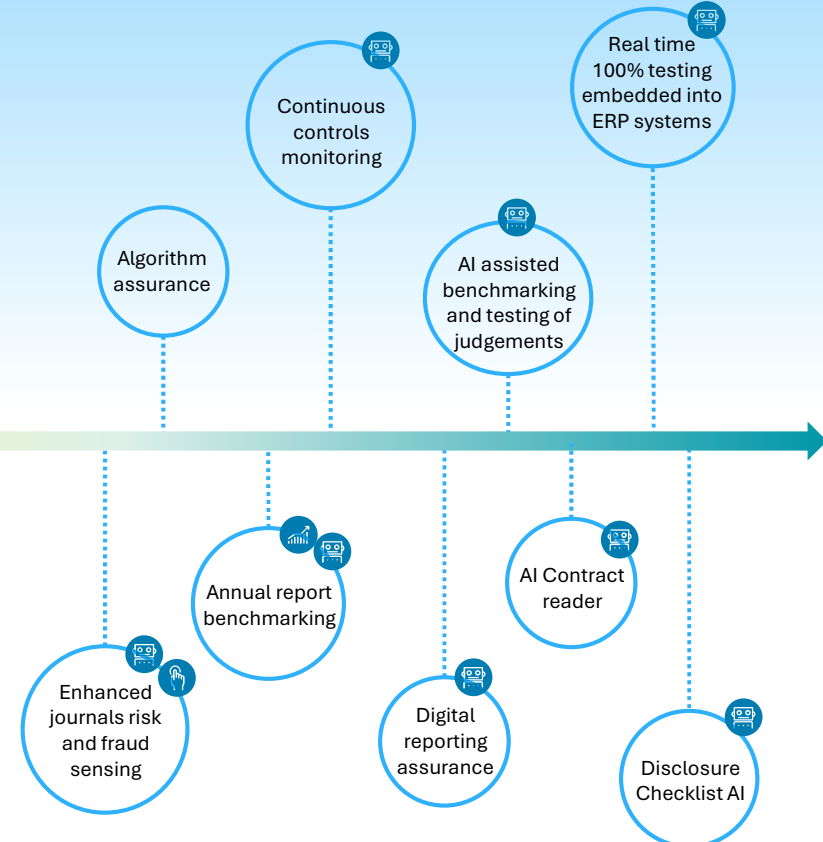
Already in use



New this year



Future



Appendix 3 (continued)

How we use technology

Our technology roadmap includes the implementation of Deloitte Omnia and Smart Reviews this year.

We are committed to expanding our use of technology and data analytics. We continue to monitor and understand the ERP environment and where and how data is held to ensure we optimise our approach. Our approach will continue to evolve as new developments become available.

We have highlighted the benefits to you below of the new tools implemented this year.



Benefits to you

Higher quality first time working papers, resulting in a more efficient review process.

Smart review harnesses the power of Generative AI to analyse our audit documentation and provide tailored suggestions for improvement. The preparer can select a smart review for an AI review of their work prior to sending to a detailed reviewer.

Smart Review

Improved efficiency through the audit file.

Deloitte Omnia, our AI-powered audit platform, significantly enhances audit quality and insight. It leverages advanced analytics for comprehensive financial understanding and robust risk identification, providing greater assurance. Omnia increases efficiency by automating routine tasks. This consistent, innovative approach delivers a higher quality, forward-looking audit









Deloitte Omnia

Appendix 4

Technology glossary














This Appendix provides details of Deloitte technologies and tools we have deployed, or plan to deploy, on your audit.

Tools	AI	How does it work?	Deployed in PY(s)?	Benefit(s)
Journals profiling data analytics	n/a	Our data-mining hub enables us to conduct risk assessments, substantive testing, and deliver insightful analytics. For the IJB, this includes bespoke analyses such as; account posting frequency, distribution of journal values, journals posted by period, etc.	✓	  
DataSnipper	✓	Automates previously manual tasks for effectiveness and is leveraged across the audit process. It automates steps in our test of details and financial statement closing procedures. It enables us to focus on any exceptions only and areas which present greater audit risk rather than manual repetitive tasks.	✓	 
PairD (Deloitte Gen AI tool)	✓	A safe and secure environment for the Deloitte audit team to use Generative AI to enhance audit effectiveness.	✓	
Omnia Connect collaboration tool	n/a	Web-based global request and coordination portal enabling enhanced coordination and communication between management and us. This technology reduces back and forth, provides greater visibility to both our team and management through real-time status dashboards and a mobile app, reduces the administrative burden around information exchange and duplication of requests, and results in fewer surprises.	✓	 

Key |  Effectiveness |  Enhanced audit quality |  Insight

Appendix 4 (continued)

Technology glossary (continued)

Tools	AI	How does it work?	Deployed in PY(s)?	Benefit(s)
Enhanced journals risk and fraud sensing	✓	Detects anomalies in journal entries through analysing large volumes of data to identify anomalies and potential risks in journal entries. This helps detect potential fraud and errors.	Future years	  
Annual Report benchmarking	✓	Automatically reviews annual reports for completeness of disclosures and benchmarks against external information such as the latest CIPFA Code guidance. This saves the auditor time and provides a first review for the audit team to then apply judgement to and can provide valuable peer analysis to the IJB.	Future years	 
Smart Review	✓	Smart Review harnesses the power of Generative AI to analyse our audit documentation and provide tailored suggestions for improvement. It allows our team to get a head start on quality by receiving AI-driven insights and suggestions before sending work for review. In addition, it enables us to feed back any insights faster to you.	Current Year	 
Disclosure Checklist AI	✓	Checklist AI is an AI disclosure question suggestion feature deployed directly into the global checklist platform. It provides disclosure checklist preparers with guided suggestions for the question conclusion, alongside annual report references to enable more informed and effective preparation.	Current Year	 
Digital Reporting Assurance	✓	Generative AI is being implemented to automate certain elements of the financial statement reporting and audit conclusion process.	Future years	 

Key










 Effectiveness

 Enhanced audit quality

 Insight

Appendix 4 (continued)

Technology glossary (continued)

Tools	AI	How does it work?	Deployed in PY(s)?	Benefit(s)
AI contract reader	✓	Utilising generative AI to analyse contracts and identify areas of interest for the audit team, informed by relevant industry risk factors.	Future periods	  
Real time testing (100%)	✓	Provides us with a continuous live view of your key account balances by location, enabling us to identify any issues and provide insight in a timely manner.	Future periods	  
Walkthrough Automation	✓	Automating the process of documenting the business process walkthrough by transcribing calls and analysing the conversation. From this document, the system then automatically generates process flow diagrams and flags potential control gaps. This improves effectiveness and highlighting areas for control enhancement.	Future periods	  

Key |
  Effectiveness
  Enhanced audit quality
  Insight

Appendix 5

Independence & Fees



As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence matter	Description
Independence confirmation	We confirm the independence of the audit engagement team, and others in the firm as appropriate. We have not provided any non audit services.
Fees	<p>The audit fee has been confirmed for the 2025/26 year as £35.5k. There are no non-audit fees.</p> <p>We will continue to assess the impact, if any, of additional incremental work required in relation to the completion of the audit and will report this to the Finance, Audit and Performance Committee in our final report to the Finance, Audit and Performance Committee.</p>
Non-audit services	<p>We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed as necessary.</p> <p>We have not provided, nor do we plan to provide any non-audit services. Where relevant, we will report the supply of non-audit services, to the Finance, Audit and Performance Committee in our final report to the Finance, Audit and Performance Committee.</p>
Relationships	We have not identified any relationships with the Finance, Audit and Performance Committee, its directors and senior management and its affiliates, or other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence, together with the related safeguards that are in place.

Appendix 5 (continued)

Independence & Fees (continued)

The expected fee for 2025/26, as communicated by Audit Scotland in January 2026 is analysed below:

	Proposed current year (£) 2026	Prior year (£) 2025
Auditor remuneration	38,290	36,890
Audit Scotland fixed charges:		
Pooled costs	1,320	930
Contribution to PABV costs	7,130	7,080
Sectoral cap adjustment	(11,260)	(10,900)
Total expected fee	35,480	34,000

Appendix 6

Our other responsibilities explained - fraud



Your Responsibilities:

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.



Our responsibilities:

- We are required to obtain representations from your management regarding internal controls, assessment of risk and any known or suspected fraud or misstatement.
- As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.
- As set out in the significant risk section of this document, we have identified risks of material misstatement due to fraud in management override of controls.
- We will explain in our audit report how we considered the audit capable of detecting irregularities, including fraud. In doing so, we will describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations.
- We will communicate to you any other matters related to fraud that are, in our judgement, relevant to your responsibilities. In doing so, we shall consider the matters, if any, regarding management's process for identifying and responding to the risks of fraud and our assessment of the risks of material misstatement due to fraud.



Fraud Characteristics:

Misstatements in the financial statements can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in the misstatement of the financial statements is intentional or unintentional.

Two types of intentional misstatements are relevant to us as auditors – misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets.

Appendix 6 (continued)

Our responsibility towards fraud explained (continued)

We will make the following inquiries, including of staff outside the finance function, regarding fraud and non-compliance with laws and regulations:



Management and other personnel:

Whether management has performed an assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments.

Whether management has a process for identifying and responding to risks of fraud, including those specific to the sector.

Whether management have communicated to those charged with governance regarding its processes for identifying and responding to the risks of fraud.

Whether management have communicated to employees regarding its views on business practices and ethical behaviour.

Whether management has knowledge of any actual, suspected or alleged fraud affecting the entity.

Whether there have been any allegations of fraud raised by employees or other parties.



Those charged with governance

How those charged with governance exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks.

Whether those charged with governance have knowledge of any actual, suspected or alleged fraud affecting the entity.

What are the views of those charged with governance on the most significant fraud risk factors affecting the entity.



Internal audit

Whether internal audit has knowledge of any actual, suspected or alleged fraud affecting the entity, and to obtain its views about the risks of fraud. We will also review their reports and meet with them to discuss their work where necessary. We will review the findings of internal audit and where internal audit identifies specific deficiencies in the control environment, we will consider adjusting our risk assessment as necessary to ensure that any increased audit risk is covered by our work.

Appendix 6 (continued)

We will report on information in your annual report

Your annual report contains detailed financial and non-financial information including discussion of the IJB strategy, risks and prospects. This provides stakeholders with a holistic view of the performance of the IJB and provides context for the financial results and position as set out in the financial statements. We set out on this page the work we will perform in respect of this information and the matters we will report.



The performance report and accountability report

Our work includes:

- reading these reports and assessing whether they comply with the applicable requirements of the Local Authority Accounts (Scotland) Regulations 2014 and the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26;
- considering whether the information presented is consistent with the financial statements, including cross-checking figures to the audited financial statements; and
- assessing whether, in light of our knowledge and understanding obtained during the audit, these reports contain any material misstatements.

In our audit report we will provide statements regarding the preparation of the reports in accordance with legal and regulatory requirements and consistency with the financial statements.

If we find material misstatements, we will require that these be corrected, otherwise we will have to report these.



Annual Governance Statement

We read the Annual Governance Statement and assess whether it meets the disclosure requirements, and whether it is misleading or inconsistent with information of which we are aware from our audit. In our audit report, we report any exceptions identified in respect of these responsibilities.



Remuneration report and staff report

We will audit the parts of the remuneration report and staff subject to audit, and state in our audit report whether they have been properly prepared in accordance with the requirements of the Local Authority Accounts (Scotland) Regulations 2014 and the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.



Examples of matters that would cause us to report

- The Annual Governance Statement doesn't disclose significant control weaknesses identified in internal audit reviews.
- Risks to financial sustainability are not adequately disclosed in the Annual Report.
- Significant weaknesses in wider scope arrangements are not appropriately disclosed in the Annual Governance Statement.
- A material provision is discussed in the strategic report, but the figure is inconsistent with the financial statements.

Appendix 7

Audit quality and our system of quality management

Audit quality is at the heart of everything we do, and our system of quality management (SoQM) supports our execution of quality audits.

ISQM (UK) 1 sets out a firm's responsibilities to design, implement and operate a system of quality management for audits, reviews of financial statements, and other assurance or related services engagements.

The effective ongoing operation of ISQM (UK) 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy and of the UK firm.

Deloitte UK performed its annual evaluation of its system of quality management as at 31 May 2025. This evaluation was conducted in accordance with ISQM (UK) 1 and we concluded our SoQM provides the firm with reasonable assurance that the objectives of the SoQM are being achieved as at 31 May 2025.

For further details surrounding the conclusion on the operating effectiveness of the firm's SoQM, including results of the monitoring activities performed, please refer to the disclosures within Appendix 5 of our publicly available [Transparency Report](#).



Appendix 7

FRC 2024/25 Audit Quality Inspection and Supervision report

We are proud of the continuing strength the results of our FRC inspections show.

In July 2025, the Financial Reporting Council (“FRC”) issued individual reports on each of the six largest firms, including Deloitte, on Audit Quality Inspection and Supervision, providing a summary of the findings of its Audit Quality Review (“AQR”) team for the 2024/25 cycle of reviews. We value the observations raised by both the FRC Supervision teams and the ICAEW Quality Assurance Department (“QAD”), both in identifying areas for improvement and also the ongoing focus on sharing good practice.

Results of our FRC inspections show that 95% (2023/24: 94%) of our public interest audits were rated as ‘good or limited improvements’ and that 90% (2024: 100%) of our audits reviewed by the ICAEW’s QAD were assessed as good or generally acceptable.

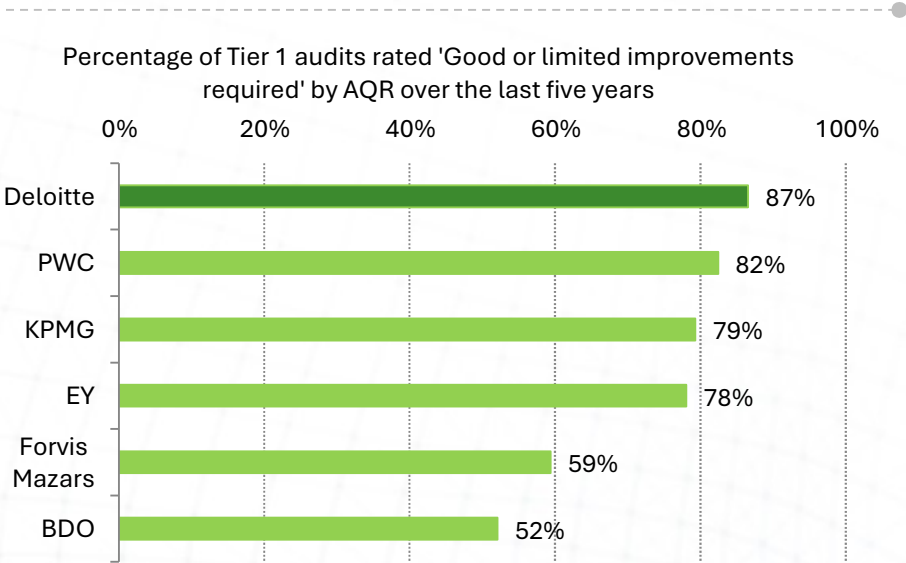
Over the last five years, our AQR results have consistently improved. This reflects our commitment to excellence, our mindset, behaviours, controls and processes. These are all critical to our achieving high-quality outcomes in the public interest

Consistent with our culture of continuous improvement, we are not complacent and recognise there is always more we can do. We put a significant level of investment, resource and effort into taking real-time actions throughout the year to address findings and to enhance our system of quality management (SoQM).

Overall, we have seen a reduction in the number of findings arising from regulatory inspections as well as a reduction in the number of findings where the root cause was direction, supervision or review. We are pleased to see the positive impact of actions taken over the last 12 months to address certain findings raised by the FRC and their associated root causes.

We welcome the breadth and depth of good practice points raised by the FRC and ICAEW, particularly in respect of accounting estimates and judgements, which includes robust procedures performed over impairment and asset valuations, revenue and effective group oversight. These have all been areas where we have taken specific actions to support the high-quality execution of audit work.

All the AQR public reports are available on the [FRC's website](#).



Appendix 7

FRC 2024/25 Audit Quality Inspection and Supervision report: overall comments

The boxes below detail the FRC's overall comments and Deloitte responses as published in the overview page of the 24/25 public report.



The AQR's 2024/25 Audit Quality Inspection and Supervision Report on Deloitte LLP:

“Deloitte has continued to maintain audit quality at the centre of its business, which has enabled it to improve further on last year's results.”

“The percentage of audits inspected by the FRC requiring no more than limited improvements was 95%. This continues the pattern of improvement seen in the firm's results over recent years. The equivalent results for FTSE 350 audits inspected was 91%. The findings that contributed most to this year's inspection results related to the quality and consistency of the audit of valuation and impairment assessments and aspects of the audit of revenue. Certain aspects of these findings were recurring from previous inspection cycles. Our inspections also identified examples of good practice in these areas on other audits. The firm should continue to review the effectiveness of its actions to ensure greater consistency.”

“The overall results profile for inspections by the ICAEW is 90% classified as good or generally acceptable. The firm's internal quality monitoring results show a year-on-year improvement.”



Deloitte response to Audit Quality Inspection key findings

“Overall, we have seen a reduction in the number of findings arising from regulatory inspections as well as a reduction in the number of findings where the root cause was direction, supervision or review. We are pleased to see the positive impact of actions taken over the last 12 months to address certain findings raised by the FRC and their associated root causes.”

The following page sets out our response to key findings in relation to the 24/25 cycle.



Review of the firm's system of quality management (SoQM):

“Deloitte has an established SoQM structure, with robust governance, risk assessment, and second line monitoring processes. The firm is working on clarifying and strengthening its evidencing of quality risks and demonstrating that its assessment of the design and implementation of the responses to the risks is consistent and appropriate. This should continue to be a priority for the firm.”



Deloitte response to review of SoQM

“We believe that an effective SoQM is crucial for the delivery of audit quality in every single engagement we deliver. We were pleased to issue our second conclusion on the effectiveness of our SoQM as of 31 May 2024, being satisfied that our SoQM provides the firm with reasonable assurance that the objectives of ISQM (UK) 1 are being achieved.

In the time since ISQM (UK) 1 was implemented our SoQM has continued to mature. As our SoQM embeds in our day-to-day operations, we are pleased to see the FRC have identified continued areas of good practice. We remain focussed on continuous improvement to refine and enhance our operations to ensure our approach to managing the quality of all engagements is consistent and strong. We have already taken action to address a number of the points raised by the FRC including adding further risks to our SoQM which map to existing responses and enhancing areas of our decision-making documentation.

The environment in which we operate is complex and continues to evolve. We remain focussed on identifying and investing in the changes required to continually improve and enhance the effectiveness of our SoQM.”

Appendix 8

Required communications



We have an obligation under the ISAs to communicate specific matters with you related to our audit. The table below highlights some of the required communications and their corresponding locations in our reporting. Additional required communications will be provided in future reports as we progress through the audit cycle.

Communication	Reference
Materiality	Section 1.2
Identified significant risks	Section 1.3
Significant findings, misstatements, deficiencies, irregularities and/or non-compliance identified	Appendix 2 & Reported in final paper
Use of internal audit	Appendix 6
Overview of the planned scope and timing of the audit form, timing and content of communication with TCWG	Section 1.4
Auditor independence	Appendix 5
Fees and non-audit services	Appendix 5
Auditors' responsibilities	Section 3
Audit quality and our system of quality management	Appendix 7



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Clackmannanshire & Stirling Integration Joint Board Finance, Audit and Performance Committee

03 June 2026

Agenda Item 7

Strategic Risk Register

For Approval

Paper Approved for Submission by:	Dr Jennifer Borthwick, Interim Chief Officer
Paper presented by	Ross Cheape, Interim Director MHLD
Author(s)	Ross Cheape, Interim Director MHLD, Vicky Webb, Head of Risk Management (NHS FV)
Exempt Report	No

Directions	
No Direction Required	<input checked="" type="checkbox"/>
Clackmannanshire Council	<input type="checkbox"/>
Stirling Council	<input type="checkbox"/>
NHS Forth Valley	<input type="checkbox"/>

Purpose of Report:	To provide an update to the Finance, Audit & Performance Committee on the Strategic Risk Register, including the proposed deactivation of 5 risks and the inclusion of 4 new risks for consideration and approval.
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Recommendations:	<p>The Finance Audit and Performance Committee is asked to:</p> <ol style="list-style-type: none"> 1) Note the alterations to the management of the Strategic Risk Register 2) Discuss and agree the next steps in setting the appetite, tolerance and categorisation of risks. 3) Approve the following removals from the SRR: <ol style="list-style-type: none"> a. Deactivate C&SSRR 02 b. Deactivate C&SSRR 03 c. Deactivate C&SSRR 06 d. Deactivate C&SSRR 07 e. Deactivate C&SSRR 10 4) Approve the following amendments to Risks <ol style="list-style-type: none"> a. Increased risk of C&S SRR 09 5) Consider, challenge and recommend for inclusion the new risks noted at: <ol style="list-style-type: none"> a. 5.1 – Leadership Capacity b. 5.2 – Inter-agency Working Arrangements c. 5.3 – Consistency of Service d. 5.4 – Supporting Infrastructure
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1. Background and Considerations

The Clackmannanshire and Stirling Integrated Joint Board (IJB) has maintained a Strategic Risk Register (SRR) since its inception. Appendix 1 contains the risk register in its previous format with the risks and mitigations as they were in October 2025.

Over the period of November 2025 to January 2026 the IJB approved the transition from the previous format of Risk Management and Monitoring to the new method, using the Ideagen (Pentana) System.

The SRR is now being hosted on NHS Forth Valley's Ideagen System with support from the Corporate Risk Management Team in NHS Forth Valley. What follows are the proposed changes to the SRR.

2. Risk Management Process

The IJB maintains responsibility for identifying and managing its own strategic risks, which are recorded within the IJB Strategic Risk Register and overseen by the Board, with detailed scrutiny provided through the Finance, Audit and Performance (FAP) Committee. Strategic risks are owned by senior officers, reviewed regularly, and reported to the IJB to support assurance and decision-making. In some limited areas, such as Information Governance, the IJB places reliance on the established corporate risk management arrangements of NHS Forth Valley. In these cases, assurance is provided to the IJB through defined reporting routes and reciprocal oversight arrangements, rather than by duplicating the full NHS Forth Valley risk register. Operational risks, by contrast, are managed at service and team level within the Partnership's operational governance structures. These risks are owned locally, reviewed as part of routine management processes, and escalated where necessary through senior management and governance forums when their impact or likelihood indicates potential strategic significance.

The IJB held a development session on risk management on 14 May 2026, which provided an initial forum to consider the Board's appetite and tolerance for risk. Following constructive discussion and challenge, members expressed a clear preference to further refine the articulation of risk appetite and tolerance, alongside reviewing the categories of risk to ensure they more fully reflect the breadth of the IJB's responsibilities and delegated functions.

To progress this work, a short-life working group was convened in late May 2026. This group is being supported by the Head of Risk Management within NHS Forth Valley, with input also being sought from the risk management teams within Stirling Council and Clackmannanshire Council.

The outputs of this work are not available at the time of writing this paper; however, a verbal update will be provided to the FAP Committee to inform discussion and support the development of the Strategic Risk Register for consideration by the IJB in June 2026.

In the interim, arrangements for the identification, quantification, and management of risk remain in place, and the following section provides updates to the SRR.

3. Proposed Removals from the Risks

Currently there are 12 risks on the SRR, shown in Appendix 2. The Senior Leadership Team (SLT) of the Health and Social Care Partnership (HSCP) have reviewed the extant risks and propose the following removals:

C&S SRR 02 – Systems Leadership and Commitment to Existing Model of Integration, Decision Making and Scrutiny

It is proposed that this risk be deactivated from the Strategic Risk Register on the basis that the Integration Scheme is established and in force. The Integration Joint Board has limited influence over the Scheme of Delegation and neither owns the Integration Scheme nor holds the statutory authority to approve or amend it. As such, the continued inclusion of this matter as a strategic risk for the IJB is not considered appropriate.

C&S SRR 03 - Delivery of Integrated Performance Framework

It is proposed that this risk be deactivated from the SRR on the basis that it is more appropriately characterised as an issue relating to the operational delivery of services, rather than a risk requiring strategic oversight by the IJB. Progress in this area is subject to regular reporting through the Annual Delivery Plan, alongside ongoing system-wide activity to implement and embed changes to the information technology systems that support service delivery. While a residual risk remains in relation to outcomes monitoring, this is considered to be best managed at an operational level within the HSCP and does not warrant continued inclusion as a strategic risk.

C&S SRR 06 Information Management and Governance

It is proposed that this risk be deactivated from the Strategic Risk Register on the basis that the management of information governance is subject to established oversight, assurance and scrutiny arrangements within the respective constituent organisations. The HSCP SLT has a defined role in managing this interface and in addressing operational issues as they arise. Given the number of constituent organisations within the Partnership, it is recognised that this interface is inherently complex and requires ongoing operational management by services. However, this does not necessitate continued treatment as a strategic risk for the IJB, beyond the assurance provided through the Annual Information Governance Assurance Reports.

C&S SRR 07 Harm to Vulnerable People, Public Protection and Clinical & Professional Care Governance

It is proposed that this risk be deactivated from the Strategic Risk Register on the basis that it represents an aspect of routine operational business for the constituent authorities within the Integration Joint Board and Health and Social Care Partnership. Robust Clinical and Care Governance arrangements are in place, with their effectiveness subject to ongoing oversight and assurance through the Senior Leadership Team. While, as with all organisations, there remains a residual risk associated with non-compliance with these arrangements, such matters would be managed operationally as they arise and do not constitute a strategic risk requiring continued inclusion on the Strategic Risk Register.

C&S SRR 10 Potential Industrial Action

It is proposed that this risk be removed from the Strategic Risk Register on the basis that the Integration Joint Board is not an employing authority. The risks associated with industrial action sit appropriately with the constituent authorities, who retain responsibility for workforce management and employee

relations. Senior Leadership Team members continue to engage fully in the relevant operational management arrangements, partnership forums and contingency planning processes led by the constituent authorities to mitigate and manage the impact of any such eventualities.

If the above alterations are approved by the IJB this will result, there being seven Strategic Risks Remaining on the SRR:

 C&S SRR 01 Delivery of Strategic Commissioning Plan within availabl...		 I5:L5 V
 C&S SRR 02 Systems Leadership and Commitment to Existing Model...		 I4:L4 H
 C&S SRR 03 Delivery of Integrated Performance Framework		 I4:L4 H
 C&S SRR 04 Delivery of Integrated Workforce Plan		 I4:L3 H
 C&S SRR 05 Patient / Service User Experience		 I4:L4 H
 C&S SRR 06 Information Management and Governance		 I4:L3 H
 C&S SRR 07 Harm to Vulnerable People, Public Protection and Clinica...		 I4:L4 H
 C&S SRR 08 Sustainability of adult placement in external care home a...		 I3:L3 M
 C&S SRR 09 Primary Care Sustainability		 I3:L3 M
 C&S SRR 10 Potential Industrial Action		 I3:L3 M
 C&S SRR 11 Impact of Change as a consequence of budget savings		 I3:L3 M
 C&S SRR 12 Transformation and Sustainable Service Delivery		 I3:L3 M

4. Proposed Amendments to Current Risks

C&S SRR 09 Primary Care Sustainability

Primary Care Services are delivered by Falkirk Health and Social Care Partnership on behalf of both HSCPs. NHS Forth Valley owns the risk of Primary Care Sustainability and has this logged as a Strategic Risk (SRR 018). It is important that the risk in respect to Primary Care is visible to the IJB owing to the inherently essential nature of this provision. However, scrutiny of these risks has highlighted differences in the risk quantification between NHS Forth Valley and the SRR. There is no discernible reason for this and so it is proposed that this risk is altered to align with the NHS Forth Valley Assessment.

Specifically, this will mean altering the untreated risk to reflect a score of 20, as opposed to 15 and the target risk from a score of 9 to a score of 15. It is also proposed that the lead impact category is changed to Patient/Service User Harm, from the current Service Delivery/Business Interruption.

Work is underway to ensure there is a single risk assessment and stratification for Primary Care Sustainability. This will be taken forward through the Primary Care Programme Board and allow the IJB to retain visibility of the assessment and developments, without the risk of unwarranted divergence in reporting.

C&S SRR 05 Patient / Service User Experience

The lead cause group for this risk has been changed to Patient/Service User Experience to better reflect the lead risk category of this item. Engaging members of the public in the design and change of services remains challenging and in the absence of evidence to the contrary, this risk remains static.

5. Proposed Additions to Strategic Risk Register

It is proposed that the following four risks be added to the Strategic Risk Register:

5.1 Leadership capacity, capability, continuity and governance effectiveness

There is a risk that insufficient leadership capacity, capability, continuity and/or clarity of governance arrangements could reduce the effectiveness of strategic direction, decision-making and assurance across the IJB.

Cause

Vacancies, interim arrangements, turnover in senior roles, evolving governance arrangements and reliance on partner organisations for delivery and assurance.

Effect

Reduced organisational resilience, slower or less effective decision-making, weakened oversight of delegated services, and diminished confidence in governance and assurance arrangements at Board level.

5.2 Inter-agency working arrangements and effectiveness

There is a risk that inter-agency working arrangements across partner organisations are not sufficiently aligned, consistent or effective to support the delivery of integrated services and shared strategic objectives.

Cause

Complex partnership landscape, differing organisational priorities, governance frameworks, risk appetites and accountability arrangements across constituent authorities.

Effect

Fragmented decision-making, delays in implementation, inconsistent service delivery, and reduced ability to manage system-wide risks effectively.

5.3 Consistency of service provision

There is a risk that variation in service access, quality or outcomes across Clackmannanshire and Stirling leads to inequity and inconsistency in service provision.

Cause

Differing local service models, resource pressures, workforce availability, legacy arrangements and geographic variation.

Effect

Inequitable outcomes for service users, increased complaints and reputational risk, and potential failure to meet equality, human rights and fairer duty obligations.

5.4 Supporting infrastructure and business continuity

There is a risk that the suitability, resilience and continuity of critical supporting infrastructure (including buildings, vehicles, digital systems and IT) are insufficient to sustain safe and effective service delivery.

Cause

Aging or constrained estates, reliance on partner-owned infrastructure, digital system dependencies, capital limitations and outsourced responsibility for key assets.

Effect

Service disruption, inability to respond effectively to incidents or surges in demand, reduced staff productivity, and compromised service continuity.

6. Conclusion

The management of risk remains a core element of the work of the SLT and is supported by the Risk Management Team in NHS Forth Valley. The move to Ideagen is almost complete and the process of continual review is maturing within this system.

The FAP Committee is asked to consider and approve the recommendations laid out above.

7. Appendices

Appendix 1 –IJB SRR

Appendix 2 – Strategic Risk Register

Fit with Strategic Priorities:	
Prevention and Early Intervention	☒
Independent Living through Choice and Control	☒
Achieve Care Closer to Home	☒
Supporting Empowered People and Communities	☒

Reducing Loneliness and Isolation	<input checked="" type="checkbox"/>
Enabling Activities	
Medium Term Financial Plan	<input checked="" type="checkbox"/>
Workforce Plan	<input checked="" type="checkbox"/>
Commissioning Consortium	<input checked="" type="checkbox"/>
Transforming Care	<input checked="" type="checkbox"/>
Data and Performance	<input checked="" type="checkbox"/>
Communication and Engagement	<input checked="" type="checkbox"/>
Implications	
Finance:	The risks in relation to finance as incorporated within the Strategic Risk Register.
Other Resources:	As detailed.
Legal:	As a Section 106 Public Body per the Local Government (Scotland) Act 1974 the IJB has statutory duties regarding budget and securing Best Value.
Risk & mitigation:	The Strategic Risk Register sets out the key strategic risks of the IJB and mitigation and control actions. Regular review of the SRR is a key part of the internal control environment.
Equality and Human Rights:	The content of this report <u>does not</u> require an EQIA
Data Protection:	The content of this report <u>does not</u> require a DPIA
Fairer Duty Scotland	<p>Fairer Scotland Duty places a legal responsibility on public bodies in Scotland to actively consider ('pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions.</p> <p>The Guidance for public bodies can be found at: Fairer Scotland Duty: guidance for public bodies - gov.scot (www.gov.scot)</p> <p>Please select the appropriate statement below:</p> <p>This paper <u>does not</u> require a Fairer Duty assessment.</p>

CLACKMANNANSHIRE & STIRLING LB: STRATEGIC RISK REGISTER @ 11062025

Ref	Title	Description	Likelihood	Impact	Risk Score	Impact Category	Risk Appetite	Risk Tolerance	Brief Description - Mitigation/Control Actions	Risk Owner(s)	Manager(s) Responsible	Update/Notes / Direction of Travel
HSC 001	Delivery of Strategic Commissioning Plan within available budget	<p>Risk The risk that delegated integration functions and services cannot be delivered within resources available.</p> <p>Cause Demand for statutorily provided services exceeds ability to deliver within budget and available resources. Cost of delivery of services exceeds provided and available budget. Insufficient funding allocations to the LB from Partners.</p> <p>Effect Inability to deliver Strategic Plan</p>	Current (5) Target (3)	Current (5) Target (3)	Current (25) High Target (9) Medium	Financial	Cautionous - We wish to achieve sustainability by spending well, making the most of our resources and achieving statutory financial targets.	Moderate - We are prepared to accept variances for a limited period whilst mitigation/recovery plans are implemented.	<p>The Integration Scheme details the actions to be taken in the likelihood of projected overspend on integrated budget and what the process should be should recovery measures fail).</p> <p>3 year Delivery Plan in place, with a range of programmes identified to support delivery of Strategic Commissioning Plan within allocated budgets</p> <ul style="list-style-type: none"> Governance / reporting mechanisms for Delivery Plan are in established Financial position monitored on ongoing basis by SLT, LB FAP Committee, and Full LB. Delivery Plan incorporates Medium Term Financial Plan <ol style="list-style-type: none"> 25/26 Revenue Budget and Delivery Plan approved incorporating risk assessment. (2 May 25) Agreed process for agreement and payment of contract rates including uplifts. (Annually 25/26 complete) Ongoing development of approach to and implementation of directions policy including savings detail at constituent authority level. Develop planning and shared accountability arrangements for Unscheduled Care and the rest of budget for large hospital services. (March 26) Follow integration scheme requirements for recovery plan (Aug 25 if projections indicate required) Development of 26/27 LB Business Case per Integration Scheme requirement (Sep 25) Development of 26/27 LB Revenue Budget proposals (Sept 25- March 26) Budget Consultation Aligned to Strategic Commissioning Plan review (Nov 25-Feb 26) Ongoing assessment of further budget recovery options per requirements of Integration Scheme (ongoing) 	Chief Officer	Chief Finance Officer	Revenue Budget and Revised Delivery Plan agreed 2 May Special LB. Monitoring arrangements being put in place along with performance and activity dashboards.
HSC 002	Systems Leadership and Commitment to Existing Model of Integration, Decision Making and Scrutiny	<p>Risk The risk there is inadequate commitment to existing model of integration and that governance and assurance arrangements are unable to allow the LB to discharge its statutory duties.</p> <p>Cause Lack of clarity of role and responsibilities within the LB, HSCP and Partner Organisations.</p> <p>Effect Poor performance in service provision and financial terms leading to Strategic Plan not being delivered</p>	Current (4) Target (2)	Current (4) Target (4)	Current (16) High Target (8) Low	Compliance	Averse - We are not prepared to take any risk when discussing our regulatory compliance or in delivery of the Strategic Commissioning Plan priorities.	Cautionous - We are prepared to take informed risks provided that benefit outweighs the negative outcome.	<p>This risk is intended to cover the relationship between the constituent authorities and the LB and the Integration Scheme itself through the legal partnership agreement establishing and governing the LB is a key governance framework of the constituent authorities as well as the LB.</p> <ol style="list-style-type: none"> The Integration Scheme sets out roles and responsibilities of the LB (including statutory officers) and the Partner Organisations. A revised IS has been developed and approved by 2 of the 3 partners. Dispute process now invoked to seek to resolve matters including revised IS. (ongoing) HSCP Performance Review established (June 25) The Standing Orders of the LB have been reviewed and updated (Nov 24) Review consideration of proportionate scrutiny arrangements for each constituent authority e.g. local performance report to Clackmannanshire Council Audit and Scrutiny Committee (ongoing) Interim Chief Officer and reviewed and reformed SMLT working arrangements. (June 25) Ensure use of revised directions policy and implement performance monitoring (from March 2024 use - Feb 25 monitoring via FAP Committee) Prepare Annual Governance Statement and present to FAP then Monitor Governance Action Plan (June 2025 and ongoing) Staff communications issued re dispute process including assurance this should not impact day to day operations or focus on delivery plan (June 25 ongoing) Work on ongoing to find solution to lack of functional, effective commissioning service in Clackmannanshire arm of HSCP. (Ongoing) 	Chief Officer / Constituent Authorities Chief Executives	Chief Officer / Constituent Authorities Chief Executives	Risk was revised to Reflect current position re revised Integration Scheme. Dispute and ongoing related considerations.
HSC 003	Delivery of Integrated Performance Framework	<p>Risk The risk that the Integrated Performance Framework does not adequately demonstrate progress against National Health and Wellbeing Outcomes and Strategic Priorities.</p> <p>Cause Lack of accurate recording, poor recording and information systems and lack of access to and analysis of available information.</p> <p>Effect Inability to adequately provide reporting and assurance on performance to LB.</p>	Current (4) Target (1)	Current (4) Target (4)	Current (16) High Target (4) Low	Transformation / Innovation	Moderate - accepting that a greater degree of risk is required to improve outcomes, transform services and ensure VFM.	Open - To allow innovation and planning to change.	<p>The Integrated Performance Framework is the basis that the LB has oversight and scrutiny over performance of delegated integration functions.</p> <ol style="list-style-type: none"> Review and reform of Integrated Performance Framework (IPF) (June 24) Subject to LB approval work with constituent authorities to implement IPF (from June 2024) Further develop approach to Annual Performance Report including future development of planning and reporting at locality level and benchmarking with 'peer' Health and Social Care Partnerships (July-Sept 25 and annually) Develop workplan for new FAP Committee to discharge terms of reference including performance remit (Oct 24) Development of performance measures and reporting at locality level. (in place subject to further development) Agree Improvement Plan with NHS FV to address data issues including SMR data and ensure appropriate planning around unscheduled care. (ongoing to March 26) 	Chief Officer	Chief Finance Officer and Head of Strategic Planning and Health Improvement	
HSC 004	Delivery of Integrated Workforce Plan	<p>Risk The risk that workforce planning and failure to appropriately support the integrated workforce.</p> <p>Cause Lack of robust workforce planning and failure to appropriately support the integrated workforce.</p> <p>Effect Reduced recruitment and retention and failure to appropriately develop, train and performance manage the integrated workforce.</p>	Current (3) Target (1)	Current (4) Target (3)	Current (12) Medium Target (3) Low	Workforce	Cautionous - to support staff to innovate and improve, balancing risk and benefits.	No tolerance set.	<p>The work with the constituent authorities to effectively manage and support the integrated workforce.</p> <ol style="list-style-type: none"> Ensure inclusive approach to staff engagement at all levels. (Ongoing) Develop multi-disciplinary care pathways and teams. (ongoing) Workforce engagement on transformation programme including practice elements such as SDS. (from March 24) Ensure consistent use of Matter staff survey platform across the constituent authorities, and the development of reporting infrastructure against HSCP within that system. (from June 25 for new matter survey) Staff Development and Training Programmes including Mandatory Training. (ongoing but requires commitment and support from constituent authorities) Positively manage relationships with Staff Side Trade Union representatives. (ongoing) Continue to prioritise and support workforce wellbeing. (Ongoing) Monitor implementation of the approved workforce plan. (May 25 and Annually) 	Chief Officer	Heads of Service (x3)	
HSC 005	Patient / Service User Experience	<p>Risk The risk that patient/service users have a poor experience of care and/or their personal outcomes are not met.</p> <p>Cause Lack of co-design of services taking account of lived experience; lack of assurance on clinical and care governance standards.</p> <p>Effect Patient/service users personal outcomes are not met. Failure may create additional avoidable demand.</p>	Current (4) Target (2)	Current (4) Target (3)	Current (16) High Target (8) Low	Patient/Service User Harm	Averse - No tolerance but recognition we will have to accept risk that have been reduced as low as possible	No tolerance set.	<p>The work to continually seek patient and service user feedback to inform and improve service delivery.</p> <ol style="list-style-type: none"> Participation and Engagement Strategy. (in place but requires review - Sept 25) Service user participation in LB, SPG and Locality Planning Network (in place) Use of Care Opinion (in place) Complaints processes and review of significant events to facilitate learning (in place) Process and training for EQiAs. (in place) Self Directed Support Steering Group including representation from peer support organisations and co-chaired by person with lived experience (in place) Self Directed Support Lived Experience Panel (in place and being developed based on feedback from supported people and their carers) LB agreed Self Directed Support Policy and associated Directions (June 2024) Jointly developed new Transitions Policy developed in partnership with people with lived experience (in place) Ensure detailed improvement action plans are put in place and monitored where inspections highlight required improvements. 	Chief Officer	Heads of Service (x3)	
HSC 006	Information Management and Governance	<p>Risk The risk that Information Management and Governance issues are not adequately managed to support delivery of strategic commissioning plan and information sharing processes, practice and governance is inadequate to support efficient service delivery.</p> <p>Cause Lack of or non adherence to adequate policies, data sharing arrangements and management information systems.</p> <p>Effect Inefficient service delivery, reputational harm and sub optimal performance management.</p>	Current (3) Target (3)	Current (4) Target (3)	Current (12) Medium Target (9) Medium	Compliance	Averse - We are not prepared to take any risk when discussing our regulatory compliance	Cautionous - We are prepared to take informed risks provided that benefit outweighs the negative outcome.	<p>The work with the constituent authorities to ensure robust and legal information management and governance arrangements are in place to support integrated service delivery.</p> <ol style="list-style-type: none"> Ensure Data Sharing agreements between constituent authorities are in place, signed and periodically reviewed. Annual Information Governance Assurance Report (Oct 24 and Annually) Awareness raising of respective organisational policies (ongoing) Mandatory training (ongoing monitored through appraisal processes) 	Chief Officer	Chair of Data Sharing Partnership / Heads of Service / Standards Officer	
HSC 007	Harm to Vulnerable People, Public Protection and Clinical & Professional Care Governance	<p>Risk The risk that clinical and care governance arrangements are not consistently applied and there resultant harm to service users or the general public.</p> <p>Cause Potential for a lack of effective systems of clinical and care governance including assurance.</p> <p>Effect Harm to vulnerable people or general public.</p>	Current (4) Target (1)	Current (4) Target (4)	Current (16) High Target (4) Low	Patient/Service User Harm	Averse - No tolerance but recognition we will have to accept risk that have been reduced as low as possible	No tolerance set.	<p>Through the operational delivery construct of the HSCP we seek to deliver safe and effective services to the partnership population and incorporate clinical and care governance and professional assurance into this as part of the LBs assurance frameworks.</p> <ol style="list-style-type: none"> Integration Joint Board has assurance that services operate and are delivered in a consistent and safe way (Annually) Clinical and Care Governance Assurance arrangements (Nov 24) Whole system working to minimise delay to discharge arrangements (ongoing) Establishment of Quarterly Clinical and Care Governance Meetings (in place) Further develop linkage with Performance Frameworks (in development) Annual Clinical and Care Governance Assurance Report to LB (Annually) Consistent Clinical and Care Governance arrangements for co-ordinated services and maintain stability of existing arrangements until this action complete (October 24) Develop and present improvement plan for Joint Inspection of MH Services (Jan 25) 	Chief Officer / Chief Social Work Officers NHS Forth Valley Medical Director	Heads of Service (x3)	

HSC 008	Sustainability of adult placement in external care homes and care at home sectors	Risk The risk that providers are not sustainable or oversight arrangements are inadequate. Cause Lack of effective overview or provider failure for financial or other reasons e.g. lack of workforce or inability to control costs. Effect Increased likelihood of statutory sector requiring to step in as 'provider of last resort' / unforeseen increased costs.	Current (4) Target (2)	Current (4) Target (2)	Current (16) High Target (4) Low	Financial	Cautious - We wish to achieve sustainability by spending well, making the most of our resources and achieving statutory financial targets.	Moderate - we are prepared to accept variances for a limited period whilst mitigation/recovery plans are implemented.	The work with provider market to secure safe effective and sustainable service delivery within resources available and achieve best value. 1. Provider forums are in place as a commissioning and monitoring framework. (in place) 2. There is clear regulation and inspection. (in place) 3. The thresholds matrix for homes around adult support and protection has been implemented and is being monitored. (in place) 4. A process for reviews and a clear escalation model is being developed including reporting to the Clinical and Care Governance Group. (ongoing). 5. Monitoring of Financial Sustainability of Providers using informatics provided via Scotland Excel and local intelligence. (in place) 6. Business continuity planning arrangements. (in place - subject to ongoing review) 7. Preparation of Briefings for Senior Officers (including Chief Executives) and LUB Chair and Vice Chair on emergent provider issues. (as required) 8. Caselead review. (ongoing) 9. Care Home Assurance Tool. (ongoing) 10. Ensure consistent and effective approach to appropriately manage Large Scale Investigations. (LPIs) (Ongoing) 11. Engagement in national round table discussions via COICFO networks to highlight sector risks and attempt to align responses with other HSCPs.	Chief Officer	Heads of Services / Strategic Commissioning Manager / Chief Finance Officer (Adult Support and Protection Co-ord)	
HSC 009	Primary Care Sustainability	Risk The risk that critical quality and sustainability issues will be experienced in the delivery of Primary Care Services including General Medical Services (iPCIP) Cause Insufficient funding, lack of identification and implementation of sustainable service options, agree workforce and demand for services outstripping supply. Effect GP Practices requiring to be, loss of service provision and resultant impacts on rest of Health and Social Care system.	Current (3) Target (3)	Current (5) Target (3)	Current (15) Medium Target (9) Medium	Transformation / Innovation	Moderate - accepting that a greater degree of risk is required to improve outcomes, transform services and ensure VFM.	Open - To allow innovation and pilation and planning for change	The work with NHS FV and Falkirk LUB to seek to ensure a viable and sustainable Primary Care sector as part of effective service delivery. 1. Premises investment priorities identified (in place but subject to review) 2. Primary Care Improvement Plan (PCIP) being delivered proactively and sustainability options being assessed. 3. Support for practices to become training practices (delivered in conjunction with NES) 4. Primary Care Improvement Plan (PCIP) being delivered proactively and sustainability options being assessed. (ongoing) 5. GP IT Programme Board established 6. Pen FV Local Sustainability Group in place to advise on sustainability matters (in place) 7. Expansion of community pharmacy services. 8. Alignment with quality clusters and leads to ensure GP practices and MDTs are informed of and involved in quality improvement and assurance. 9. Establishment and monitoring of GP Sustainability data and workload to inform the development of future controls and actions.	LUB Chief Officers	Head of Primary Care / Associate Medical Director / GP Clinical Leads / Chief Finance Officers	Further review required to fully align with NHS FV and Falkirk LUB articulation and assessment of PC risk.
HSC 010	Potential Industrial Action	Risk The risk that industrial action materially affects service delivery. Cause If one of more sectors of H&S workforce chooses to take industrial action. Effect Disruption to service delivery, requirement to invoke business continuity plans and potential for unforeseen cost implications.	Current (5) Target (2)	Current (3) Target (3)	Current (9) Medium Target (6) Low	Workforce	Cautious - to support staff to innovate and improve, balancing risk and benefits.	No tolerance set.	The work with consultant authorities and national networks to understand and mitigate the risk of industrial action and potential impact on service delivery. 1. Review and ensure business continuity arrangements are up to date and robust (Ongoing) 2. Work closely with constituent authorities to fully understand likely impacts. (Ongoing) 3. Ensure ongoing constructive working relationships with staff side / unions are maintained. (Ongoing) 4. Participate in regional pan FV and local resilience arrangements. (ongoing) 5. Monitor outstanding pay negotiations and likelihood of resolution without resort to industrial action.	Chief Officer	SMLT	Reassessed as Medium risk given outstanding Local Government pay negotiations.
HSC 011	Capacity to Deliver Safe and Effective Integration Functions to Support Whole System Performance and Safety	Risk The risk that demand for services outstrips the ability to deliver due to workforce availability, provider capacity and/or adequacy of resources. Cause Demand outstripping supply and/or transformation programmes being inadequate. Effect Inability to meet demand, requirement to prioritise and potential not to meet statutory obligations. One or more parts of H&S system being overwhelmed and loss of public confidence.	Current (5) Target (2)	Current (4) Target (3)	Current (20) High Target (6) Low	Public Confidence	Cautious - for risks impacting on public confidence which flow from informed decision making.	Moderate - we are prepared to operate within a moderate tolerance range for Public Confidence for a defined period while mitigation plans are developed.	The work to continually assess the demand and capacity requirements to deliver safe effective service delivery. 1. Ensure Strategic Planning is Based on robust Strategic Needs Assessment (ongoing) 2. Manage positive arrangements with providers through providers forum (Ongoing) 3. Ensure robust data informed annual LUB Business Case is produced. (Jan 25/annually) 4. Use of national networks to articulate and inform future resource requirements (Ongoing) 5. Local capacity and activity monitoring (Weekly) 6. Development of capacity and activity dashboard (Apr 25) 7. Ensure focus on transformation programme to maximise use of existing resources (Ongoing) 8. Work with constituent authorities to promote partnership as a good place to work. (Ongoing)	Chief Officer	Heads of Service (x3) / Chief Finance Officer	
HSC 012	Transformation and Sustainable Service Delivery	Risk The risk that the programme of transformational change detailed in the 2025/26 to 2027/28 Delivery Plan is inadequate to balance financial and service sustainability. Cause Transformation not delivering estimated financial impact and/or not being deliverable at pace or scale envisaged Effect Overspend or lack of demonstrable progress in Strategic Commissioning Plan priorities and/or National Health and Wellbeing outcomes.	Current (4) Target (2)	Current (5) Target (3)	Current (20) High Target (6) Low	Transformation / Innovation	Moderate - accepting that a greater degree of risk is required to improve outcomes, transform services and ensure VFM.	Open - To allow innovation and pilation and planning for change	The Delivery Plan is the agreed single plan for transformation and modernisation of delivery of delegated integration functions. The plan will be a rolling 3 year plan aligned to SCP priorities and the 9 National Health and Wellbeing Outcomes. 1. Development and Approval of Revised Delivery Plan (May 25) 2. Establishment of Project Management capacity (end Aug 25) 3. Establishment of Monitoring Arrangements building on reporting mechanisms developed in 24/25 (August 25) 4. Development of detailed planning and proposals for 26/27 LUB Business Case and update to rolling 3 year Delivery Plan (sept 25 to March 26) 5. Review of Strategic Commissioning Plan per legislative requirements (Sept 25- March 26)	Chief Officer / Chief Finance Officer	Heads of Service (x3) SMLT	Previous discussions have highlighted that whilst there is crossover with financial sustainability risk the transformation risk has not been adequately reflected in SR. This risk closely aligns with HSC001 however focuses on the risk that around transformation.

Explanation of Scoring:
Likelihood and Impact are scored on a 1-5 Rating. The scores are then multiplied to give an overall risk score. Risk scores over 15 are rated High/Red. Risk Scores from 9 to 15 are rated Medium / Amber and risk scores up to 8 are rated Low/ Green.
NOTE: where control measures updated this is highlighted in *italics*.

Clackmannanshire & Stirling Integration Joint Board

Corporate Risk Report

19th May 2026











Corporate Risk Management Team (NHS Forth Valley):


Head of Risk Management: Vicky Webb

Risk Management Advisor: Sam McCartney

Contact E-mail: fv.corporateriskmanagement@nhs.scot

C&S SRR Risk Report – 19/05/2026

Ref	Risk Title	Untreated Score	Current Score	Date Assessed	Score History	Risk Trend	Target Score	Owned By	Assigned To	Lead Impact Category	Next Assessment Date
C&S SRR 01	Financial Sustainability	25	25	03-Mar-2026	25; 25		10	Jennifer Borthwick	Amy McDonald	Financial	01-Apr-2026
C&S SRR 02	Systems Leadership and Commitment to Existing Model of Integration, Decision Making and Scrutiny	16	16	18-Dec-2025	16		8			Compliance	
C&S SRR 03	Delivery of Integrated Performance Framework	16	16	18-Dec-2025	16		16			Transformation/Innovation	
C&S SRR 05	Patient / Service User Experience	16	16	06-May-2026	16; 16; 16		8	Jennifer Borthwick	Ross Cheape	Healthcare Experience	01-Jun-2026
C&S SRR 07	Harm to Vulnerable People, Public Protection and Clinical & Professional Care Governance	16	16	22-Dec-2025	16		8			Injury / Illness	
C&S SRR 11	Transformation Capacity	20	16	04-Mar-2026	16; 9; 20		8	Jennifer Borthwick	Ross Cheape	Public Confidence	01-Sep-2026
C&S SRR 09	Primary Care Sustainability	20	15	04-Mar-2026	15; 9; 15		6	Jennifer Borthwick	Kathleen Brennan	Service Delivery/Business Interruption	01-May-2026
C&S SRR 04	Delivery of Integrated Workforce Plan	12	12	27-Mar-2026	12; 12; 12		6	Jennifer Borthwick	Wendy Forrest; Kelly Higgins	Workforce	01-May-2026
C&S SRR 06	Information Management and Governance	12	12	18-Dec-2025	12		8			Compliance	
C&S	Sustainability of adult placement in	16	9	04-Mar-2026	9; 12; 9		4	Jennifer	Wendy	Financial	01-Sep-2026

Ref	Risk Title	Untreated Score	Current Score	Date Assessed	Score History	Risk Trend	Target Score	Owned By	Assigned To	Lead Impact Category	Next Assessment Date
SRR 08	external care home and care at home sectors							Borthwick	Forrest; Amy McDonald		
C&S SRR 10	Potential Industrial Action	9	9	22-Dec-2025	9		6			Workforce	
C&S SRR 12	Sustainable Service Delivery	20	9	13-Feb-2026	9; 12; 20		16	Jennifer Borthwick	Amy McDonald	Transformation/Innovation	01-Mar-2026

C&S SRR Risks in Focus

C&S SRR 01 Financial Sustainability		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that delegated integration functions and services cannot be delivered within resources available. Cause: Demand for statutorily provided services exceeds ability to deliver within budget and available resources. Cost of delivery of services exceeds current service requirements. Effect: Inability to deliver Financial Sustainability	25	Jennifer Borthwick	Amy McDonald
		Target Score	Lead Impact Category	Appetite Level
		10	Financial	Cautious (4-9)
		Last Review Date	Risk Trend	Tolerance Level
		03-Mar-2026	_____	Moderate (10-16)
Latest Update				
The Chief Finance Officer (CFO) is leading a programme of work, presented to the IJB which will deliver a reduction in overspend but will not be able to reduce the expenditure in-year to within budget.				
Internal Controls				
The Integration Scheme				
3 year Delivery Plan in place, with a range of programmes.				
Governance / reporting mechanisms for Delivery Plan are in established				
Financial position monitored on ongoing basis by SLT, IJB FAP Committee, and full IJB.				
Delivery Plan incorporates Medium Term Financial Plan				
25/26 Revenue Budget and Delivery Plan approved incorporating risk assessment.				
Agreed process for agreement and payment of contract rates including uplifts.				
Ongoing development of approach to and implementation of directions policy including savings detail at constituent authority level.				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
Develop planning and shared accountability arrangements for Unscheduled Care and the 'set aside' budget for large hospital services		31-Mar-2026	New Label	
Follow integration scheme requirements for recovery plan		31-Mar-2026		
Development of 26/27 IJB Business Case per Integration Scheme requirement		31-Mar-2026		
Development of 26/27 IJB Revenue		31-Mar-		

Budget proposals		2026		
Budget Consultation Aligned to Strategic Commissioning Plan review		28-Feb-2026		
Ongoing assessment of further budget recovery options per requirements of Integration Scheme		30-Jun-2026		

C&S SRR 02 Systems Leadership and Commitment to Existing Model of Integration, Decision Making and Scrutiny		Current Score	Managed By	Assigned To
Risk Description	<p>Risk: The risk there is inadequate commitment to existing model of integration and that governance and assurance arrangements are unable to allow the IJB to discharge its statutory duties.</p> <p>Cause: Lack of clarity of role and responsibilities within the IJB, HSCP and Partner Organisations.</p> <p>Effect: Poor performance in service provision and financial terms leading to Strategic Plan not being delivered</p>	16		
		Target Score	Lead Impact Category	Appetite Level
		8	Compliance	Cautious (4-9)
		Last Review Date	Risk Trend	Tolerance Level
		18-Dec-2025		
Latest Update				
This risk is intended to cover the relationship between the constituent authorities and the IJB and the Integration Scheme itself which through the legal partnership agreement establishing and governing the IJB is a key governance framework of the constituent authorities as well as the IJB.				
Internal Controls				
The Integration Scheme sets out roles and responsibilities of the IJB (including statutory officers) and the Partner Organisations.				
A revised IS has been developed and approved by 2 of the 3 partners.				
Dispute process now invoked to seek to resolve matters including revised IS				
HSCP Performance Review established				
The Standing Orders of the IJB have been reviewed and updated				
Routine consideration of proportionate scrutiny arrangements for each constituent authority e.g. local performance report to Clackmannanshire Council Audit and Scrutiny Committee				
Interim Chief Officer and reviewed and reformed SMLT working arrangements				
Ensure use of revised directions policy and implement performance monitoring (from March 2024 use - Feb 25 monitoring via FAP Committee)				
Prepare Annual Governance Statement and present to FAP then Monitor Governance Action Plan				
Staff communications issued re dispute process including assurance this should not impact day to day operations or focus on delivery plan				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
Work on ongoing to find solution to lack of functional, effective commissioning service in Clackmannanshire arm of HSCP		31-Mar-2026	New Label	


C&S SRR 03 Delivery of Integrated Performance Framework		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that the Integrated Performance Framework does not adequately demonstrate progress against National Health and Wellbeing Outcomes and Strategic Priorities. Cause: Lack of accurate recording, poor recording and information systems and lack of access to and analysis of available information. Effect: Inability to adequately provide reporting and assurance on performance to IJB.	16		
		Target Score	Lead Impact Category	Appetite Level
		16	Transformation/Innovation	Moderate (10-16)
		Last Review Date	Risk Trend	Tolerance Level
		18-Dec-2025		Open (20-25)
Latest Update				
Internal Controls				
Review and reform of Integrated Performance Framework (IPF)				
Subject to IJB approval work with constituent authorities to implement IPF				
Further develop approach to Annual Performance Report including future development of planning and reporting at locality level and benchmarking with 'peer' Health and Social Care Partnerships				
Develop workplan for new FAP Committee to discharge terms of reference including performance remit				
Development of performance measures and reporting at locality level. (in place subject to further development)				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
Agree Improvement Plan with NHS FV to address data issues including SMR data and ensure appropriate planning around unscheduled care.		31-Mar-2026	New Label	


C&S SRR 04 Delivery of Integrated Workforce Plan		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that workforce challenges are not adequately managed. Cause: Lack of robust workforce planning and failure to appropriately support the integrated workforce. Effect: Reduced recruitment and retention and failure to appropriately develop, train and performance manage the integrated workforce.	12	Jennifer Borthwick	Wendy Forrest; Kelly Higgins
		Target Score	Lead Impact Category	Appetite Level
		6	Workforce	Averse (1-3)
		Last Review Date	Risk Trend	Tolerance Level
		27-Mar-2026	_____	Cautious (4-9)
Latest Update				
The Strategic Workforce Plan remains in date until 31-3-2026 (still awaiting Scottish Government Guidance on future workforce planning). As we progress with the renewed delivery plan in the context of financial constraints, there will be further development of the workforce plan to align our process and strategy for recruitment with the development of the services to deliver financial balance.				
Internal Controls				
Ensure inclusive approach to staff engagement at all levels				
Develop multi-disciplinary care pathways and teams.				
Workforce engagement on transformation programme including practice elements such as SDS.				
Ensure consistent use of iMatter staff survey platform across the constituent authorities, and the development of reporting infrastructure against HSCP within that system.				
Staff Development and Training Programmes including Mandatory Training. (ongoing but requires commitment and support from constituent authorities)				
Positively manage relationships with Staff Side/Trade Union representatives				
Continue to prioritise and support workforce wellbeing.				
Monitor implementation of the approved workforce plan.				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	

C&S SRR 05 Patient / Service User Experience		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that patients/service users have a poor experience of care and/or their personal outcomes are not met. Cause: Lack of co-design of services taking account of lived experience, lack of assurance on clinical and care governance standards. Effect: Patients/service users personal outcomes are not met. Failure may create additional avoidable demand.	16	Jennifer Borthwick	Ross Cheape
		Target Score	Lead Impact Category	Appetite Level
		8	Healthcare Experience	Cautious (4-9)
		Last Review Date	Risk Trend	Tolerance Level
		06-May-2026	_____	Zero
Latest Update				
No material change.				
Internal Controls				
Participation and Engagement Strategy.				
Service user participation in IJB, SPG and Locality Planning Network				
Use of Care Opinion				
Complaints processes and review of significant events to facilitate learning				
Carers Planning Group including Carers representatives				
Process and training for EQIAs				
Self Directed Support Steering Group including representation from peer support organisations and co-chaired by person with lived experience				
Self Directed Support Lived Experience Panel (in place and being developed based on feedback from supported people and their carers).				
IJB agreed Self Directed Support Policy and associated Directions.				
Jointly developed new Transitions Policy developed in partnership with people with lived experience				
Ensure detailed improvement action plans are put in place and monitored where inspections highlight required improvements.				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	


C&S SRR 06 Information Management and Governance		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that Information Management and Governance issues are not adequately managed to support delivery of strategic commissioning plan and information sharing processes, practice and governance is inadequate to support efficient service delivery. Cause: Lack of or non adherence to adequate policies, data sharing arrangements and management information systems. Effect: Inefficient service delivery, reputational harm and sub optimal performance management.	12		
		Target Score	Lead Impact Category	Appetite Level
		8	Compliance	Cautious (4-9)
		Last Review Date	Risk Trend	Tolerance Level
		18-Dec-2025		Moderate (10-16)
Latest Update				
Internal Controls				
Ensure Data Sharing agreements between constituent authorities are in place, signed and periodically reviewed.				
Annual Information Governance Assurance Report				
Awareness raising of respective organisational policies				
Mandatory training (ongoing monitored through appraisal processes)				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	


C&S SRR 07 Harm to Vulnerable People, Public Protection and Clinical & Professional Care Governance		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that clinical and professional care governance arrangements are inconsistently applied and there resultant harm to service users or the general public. Cause: Potential for a lack of effective systems of clinical and care governance including assurance. Effect: Harm to vulnerable people or general public.	16		
		Target Score	Lead Impact Category	Appetite Level
		8	Injury / Illness	Averse (1-3)
		Last Review Date	Risk Trend	Tolerance Level
		22-Dec-2025		Zero
Latest Update				
Internal Controls				
Integration Joint Board has assurance that services operate and are delivered in a consistent and safe way				
Clinical and Care Governance Assurance arrangements				
Whole system working to minimise delay to discharge arrangements				
Establishment of Quarterly Clinical and Care Governance Meetings				
Further develop linkage with Performance Frameworks				
Annual Clinical and Care Governance Assurance Report to IJB				
Consider Clinical and Care Governance arrangements for co-ordinated services and maintain stability of existing arrangements until this action complete				
Develop and present improvement plan for Joint Inspection of MH Services				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	

C&S SRR 08 Sustainability of adult placement in external care home and care at home sectors		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that providers are not sustainable or oversight arrangements are inadequate. Cause: Lack of effective overview or provider failure for financial or other reasons e.g. lack of workforce or inability to control costs. Effect: Increased likelihood of statutory sector requiring to step in as 'provider of last resort' / unforeseen increased costs	9	Jennifer Borthwick	Wendy Forrest; Amy McDonald
		Target Score	Lead Impact Category	Appetite Level
		4	Financial	Cautious (4-9)
		Last Review Date	Risk Trend	Tolerance Level
		04-Mar-2026		Moderate (10-16)
Latest Update				
Discussed on 04/03/2026 and determined that this is an operational risk within Commissioning and is not appropriate for the Strategic Risk Register.				
Internal Controls				
Provider forums are in place as is a commissioning and monitoring framework.				
There is clear regulation and inspection				
The thresholds matrix for homes around adult support and protection has been implemented and is being monitored.				
A process for reviews and a clear escalation model is being developed including reporting to the Clinical and Care Governance Group.				
Monitoring of Financial Sustainability of Providers using informatics provided via Scotland Excel and local intelligence.				
Business continuity planning arrangements.				
Preparation of Briefings for Senior Officers (including Chief Executives) and IJB Chair and Vice Chair on emergent provider issues.				
Caseload review				
Care Home Assurance Tool.				
Ensure consistent and effective approach to appropriately manage Large Scale Investigations. (LSI's)				
Engagement in national round table discussions via CO/CFO networks to highlight sector risks and attempt to align responses with other HSCPs.				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	

C&S SRR 09 Primary Care Sustainability		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that critical quality and sustainability issues will be experienced in the delivery of Primary Care Services including General Medical Services /(PCIP) Cause: Insufficient funding, lack of identification and implementation of sustainable service options, aging workforce and demand for services outstripping supply. Effect: GP Practices requiring to be , loss of service provision and resultant impacts on rest of Health and Social Care system.	15	Jennifer Borthwick	Kathleen Brennan
		Target Score	Lead Impact Category	Appetite Level
		6	Service Delivery/Business Interruption	Averse (1-3)
		Last Review Date	Risk Trend	Tolerance Level
		04-Mar-2026		Cautious (4-9)
Latest Update				
Aligned risk quantification between NHS Forth Valley and the C&S SRR.				
Internal Controls				
Premises investment priorities identified				
Primary Care Improvement Plan (PCIP) being delivered proactively and sustainability options being appraised.				
Support for practices to become training practices (delivered in conjunction with NES)				
Primary Care Improvement Plan tripartite oversight and review to ensure sustainable (ongoing)				
GP IT Programme Board established				
Pan FV Local Sustainability Group in place to advise on sustainability matters				
Expansion of community pharmacy services.				
Alignment with quality clusters and leads to ensure GP practices and MDTs are informed of and involved in quality improvement and assurance.				
Establishment and monitoring of GP Sustainability data and workload to inform the development of future controls and actions.				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	

C&S SRR 10 Potential Industrial Action		Current Score	Managed By	Assigned To
Risk Description		9		
		Target Score	Lead Impact Category	Appetite Level
		6	Workforce	Averse (1-3)
		Last Review Date	Risk Trend	Tolerance Level
		22-Dec-2025		Cautious (4-9)
Latest Update				
Internal Controls				
Review and ensure business continuity arrangements are up to date and robust (Ongoing)				
Work closely with constituent authorities to fully understand likely impacts.				
Ensure ongoing constructive working relationships with staff side / unions are maintained.				
Participate in regional pan FV and local resilience arrangements.				
Monitor outstanding pay negotiations and likeness of resolution without resort to industrial action.				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	

C&S SRR 11 Transformation Capacity		Current Score	Managed By	Assigned To
Risk Description	Risk: There is a risk that the Senior Leadership Team have more transformation projects than can be delivered. Cause: Demand outstripping capacity for transformation / BAU change driven by the requirement to make budget savings Effect: Inability to meet savings targets through sustainable change programmes.	16	Jennifer Borthwick	Ross Cheape
		Target Score	Lead Impact Category	Appetite Level
		8	Public Confidence	Cautious (4-9)
		Last Review Date	Risk Trend	Tolerance Level
		04-Mar-2026		Moderate (10-16)
Latest Update				
Reviewed the risk in light of the demands for change and transformation of the service. This will have a significant capacity impact on the small Senior Leadership Team which may undermine efforts to achieve financial balance/reduced overspend. Risk increased and lead impact category changed.				
Internal Controls				
Ensure Strategic Planning is Based on robust Strategic Needs Assessment				
Manage positive arrangements with providers through providers forum				
Ensure robust data informed annual IJB Business Case is produced.				
Use of national networks to articulate and inform future resource requirements				
Local capacity and activity monitoring (Weekly)				
Development of capacity and activity dashboard				
Ensure focus on transformation programme to maximise use of existing resources				
Work with constituent authorities to promote partnership as a good place to work. (Ongoing)				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
			New Label	

C&S SRR 12 Sustainable Service Delivery		Current Score	Managed By	Assigned To
Risk Description	Risk: The risk that the programme of transformational/ BAU change detailed in the 2026/27 to 2027/28 Delivery Plan is inadequate to balance financial and service sustainability. Cause: Transformation/ BAU change not delivering estimated financial impact and/or not being deliverable at pace or scale envisaged Effect: Overspend or lack of demonstrable progress in Strategic Commissioning Plan priorities and/or National Health and Wellbeing outcomes.	9	Jennifer Borthwick	Amy McDonald
		Target Score	Lead Impact Category	Appetite Level
		16	Transformation/Innovation	Moderate (10-16)
		Last Review Date	Risk Trend	Tolerance Level
		13-Feb-2026		Open (20-25)
Latest Update				
Internal Controls				
Development and Approval of Revised Delivery Plan				
Establishment of Project Management capacity				
Establishment of Monitoring Arrangements building on reporting mechanisms developed in 24/25				
Further Controls Required	Action Owner	Due Date	Action Criticality	Latest Update
Review of Strategic Commissioning Plan per legislative requirements		31-Mar-2026	New Label	
Development of detailed planning and proposals for 26/27 IJB Business Case and update to rolling 3 year Delivery Plan		31-Mar-2026		

Clackmannanshire & Stirling Integration Joint Board Finance Audit & Performance Committee

03 June 2026

Agenda Item 8

Accounts Commission Section 102 Report: Securing a Section 95 Officer

For Noting

Paper Approved for Submission by:	Allan Rennie, IJB Chair
Paper presented by	Dr Jennifer Borthwick, Interim Chief Officer
Author	Dr Jennifer Borthwick, Interim Chief Officer
Exempt Report	No

Directions	
No Direction Required	X <input type="checkbox"/>
Clackmannanshire Council	<input type="checkbox"/>
Stirling Council	<input type="checkbox"/>
NHS Forth Valley	<input type="checkbox"/>

Purpose of Report:	To ensure the Finance Audit & Performance Committee is fully sighted on the recommendations of the recent Accounts Commission Section 102 Report: Securing a Section 95 Officer (March 2026), and to provide assurance regarding the actions taken in response.
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Recommendations:	The Finance Audit & Performance Committee is asked to: <ol style="list-style-type: none"> 1) Note the conclusions of the above report. 2) Note the actions taken in response to the above report.
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Key issues and risks:	The Accounts Commission report concluded that Clackmannanshire & Stirling IJB did not fulfil the legal requirement to have a Section 95 Officer in place between October and December 2025. The actions taken as a result of this report are intended to mitigate the risk of recurrence.
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1. Background

- 1.1. On 17 October 2025, the Chief Finance Officer for Clackmannanshire & Stirling Integration Joint Board (IJB) left their post, having served the required notice period. Although efforts were made to recruit a permanent replacement, these were not initially successful.
- 1.2. An interim appointment was subsequently made, with the Interim CFO taking up post on 22 December 2025. The post was then successfully recruited to on a permanent basis in February 2026, with the postholder taking up the substantive role on 1 April 2026.
- 1.3. During the period between 17 October and 22 December when the IJB did not have a CFO/Section 95 Officer in post, the partner organisations provided extensive financial support to the IJB via their CFOs (Stirling Council & Clackmannanshire Council) and Director of Finance (NHS Forth Valley).
- 1.4. During the audit of annual accounts for Clackmannanshire & Stirling IJB for 2024/25, the appointed auditor identified the issue of the IJB not having a formally designated Section 95 Officer for a period of 9 weeks between 17 October and 22 December 2025.

- 1.5. Audit Scotland took the decision to use their reporting powers under s102 (1) of the Local Government (Scotland) Act 1973 to bring this matter to the attention of the Accounts Commission and completed the attached report (Appendix 1).

2. Section 102 Report Findings

2.1. The legal requirement was not met.

1. The Local Government (Scotland) Act 1972 states that it is a requirement to have a named officer with responsibility for the administration of financial affairs in place. The sharing of responsibilities between partners, without a named officer with overall responsibility, does not meet this legal requirement.
2. 'Not appointing a s95 officer means the IJB was not complying with a legal requirement of the 1973 Act, or the supporting Scottish Statutory Instrument and statutory guidance of the Public Bodies Act. The s95 officer has specific duties and responsibilities for the appropriate financial management of significant amounts of public money and is legally accountable for this. If there is a failure to maintain the financial governance and control systems effectively, there is an increased risk of inaccuracies, mismanagement and legal implications for the IJB.'
(Accounts Commission, March 2026)

2.2. Financial administration has been maintained.

1. The auditor found that although the legal requirement was not met, this did not result in a failure to deliver proper financial administration.
2. There were some challenges with meeting the year-end audit timetable, and additional pressure was put on the capacity of partner finance teams.
3. Some benefits were noted however, in terms of improved understanding of partner processes and improved working relationships.

2.3. The IJB has experience significant leadership instability.

1. The report highlighted the national context around recruitment and retention of IJB Chief Finance Officers and Chief Officer, with over half of IJBs having a change in leadership at this level in 2024/25.
2. It also referenced the specific challenges within Clackmannanshire & Stirling, with four Chief Officers in five years, and five IJB Chairs over the same period.
3. The importance of the IJB having access to appropriate legal support was also highlighted.

3. Actions Taken in Response

- 3.1. All the actions required by the Accounts Commission are being implemented, with the majority complete.
- 3.2. The **Accounts Commission Report has been shared** with all IJB members, and with the Chief Executives and Chief Finance Officer/Director of Finance of

the three partner organisations. It has also been made publicly available on the IJB website.

- 3.3. The **report is tabled for discussion** at the Clackmannanshire & Stirling IJB on 24 June 2026, to ensure full visibility to and oversight by IJB members.
- 3.4. An **IJB Governance Officer has been agreed**, including attendance at all IJB meetings, to ensure the availability of appropriate governance advice to the IJB.
- 3.5. An **amendment to the Scheme of Integration has been proposed** to specify that, in the event of a temporary vacancy, a named individual will be designated as the Chief Finance Officer/Section 95 Officer of the IJB.
- 3.6. An **in-person meeting took place between members of the Accounts Commission and IJB members** on 12 May 2026 to discuss the report findings in detail. The Chair of the Accounts Commission advised at the meeting that they were content with the actions taken by the IJB in response to the report conclusions. Present at that meeting were the following Officers:
 1. Jo Armstrong, Chair of the Accounts Commission
 2. Sarah Watters, Director for the Accounts Commission
 3. Malcolm Bell, Accounts Commission member
 4. Stuart Kenny, Deloitte
 5. Allan Rennie, Chair, Clackmannanshire & Stirling IJB
 6. Cllr Fiona Law, Vice Chair, Clackmannanshire & Stirling IJB
 7. Jennifer Borthwick, Interim Chief Officer, Clackmannanshire & Stirling IJB
- 3.7. The final action required is to **improve induction processes for new IJB members**, to ensure that all members have clarity around appropriate governance. This will include clarity around recruitment requirements, and the requirement to proactively notify the appointed auditors of a vacancy/interim arrangements for the Section 95 Officer role. This work will be taken forward by the Interim Chief Officer, Chief Finance Officer and Governance Officer.
- 3.8. It should also be noted that the Accounts Commission has stated that there are lessons for all IJBs contained within their report, and the recommendations should be considered beyond Clackmannanshire & Stirling IJB.

4. Conclusions

- 4.1. The Section 102 Report concluded that there was limited impact of the failure to appoint a Section 95 Officer for a period of 9 weeks between October and December 2025, due to the informal arrangements put in place by partners. However, it also clearly stated that such informal arrangements to not provide satisfactory accountability, do not fully reflect the requirement of the role and do not meet the legal requirement. Therefore, the Accounts Commission concluded that, over this period, the IJB did not fulfil its legal requirements.
- 4.2. These conclusions have been fully accepted, and the actions described above have been taken to mitigate the risk of recurrence.

5. Appendices

Appendix 1: Securing a Section 95 Officer, Accounts Commission, March 2026.

Fit with Strategic Priorities:	
Prevention and Early Intervention	
Independent Living through Choice and Control	<input type="checkbox"/>
Achieve Care Closer to Home	<input type="checkbox"/>
Supporting People and Empowering Communities	<input type="checkbox"/>
Reducing Loneliness and Isolation	<input type="checkbox"/>
Enabling Activities	
Medium Term Financial Plan	<input type="checkbox"/>
Workforce Plan	<input type="checkbox"/>
Commissioning Consortium	<input type="checkbox"/>
Transforming Care	<input type="checkbox"/>
Data and Performance	<input type="checkbox"/>
Communication and Engagement	<input type="checkbox"/>
Implications	
Finance:	N/A
Other Resources:	N/A
Legal:	The Accounts Commission Report concluded that Clackmannanshire & Stirling IJB did not fulfil the legal requirement to have a Section 95 Officer in place between October and December 2025. This issue was addressed by the appointment of an Interim CFO in December 2025, followed by the appointment of a substantive CFO in February 2026. As a result the IJB is now legally compliant.
Risk & mitigation:	As outlined in the paper, the key risk is of a recurrence of the situation which led to the report, i.e. a failure to have a Section 95 Officer in place. The actions taken as a result of the report are intended to mitigate this risk.
Equality and Human Rights:	The content of this report does not require a EQIA
Data Protection:	The content of this report does not require a DPIA
Fairer Duty Scotland	Fairer Scotland Duty places a legal responsibility on public bodies in Scotland to actively consider ('pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions.

	<p>The Guidance for public bodies can be found at: Fairer Scotland Duty: guidance for public bodies - gov.scot (www.gov.scot)</p> <p>Please select the appropriate statement below:</p> <p>This paper does not require a Fairer Duty assessment.</p>
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The 2024/25 audit of

Clackmannanshire and Stirling Integration Joint Board

Securing a section 95 officer



ACCOUNTS COMMISSION 

Prepared by the Controller of Audit
March 2026

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Accessibility

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

Commission findings

The Accounts Commission is pleased that the Controller of Audit used her powers to highlight a matter arising from the 2024/25 audit of the Clackmannanshire and Stirling Integration Joint Board (IJB) in relation to the departure of the section 95 officer (as required under the Local Government (Scotland) 1973 Act) in October 2025. Following consideration of the Controller's report (presented at [page 5](#)) at its meeting on 12 March, the Commission has made the findings presented below, and would urge all IJBs to review [paragraphs 29–32](#) in the report and take appropriate action:

- 1** Legislation requires IJBs to appoint a section 95 officer (often referred to as a chief finance officer or CFO). This role is fundamental to good governance, accountability and strategic financial planning. The CFO is responsible for ensuring resources are aligned with priorities so is the statutory financial lead. Given current financial pressures, this role is more important than ever, and our 2024 [blog](#) and the CIPFA briefing referenced within it remain highly relevant.
- 2** In this case, partner bodies undertook the necessary financial management after the CFO's departure, and there is clear evidence of strong partnership working in day-to-day financial management and in preparing the annual accounts. However, the failure to formally appoint a CFO, even on an interim basis, meant legal requirements were not met. We view this as a serious failure by all three partners. Following the Scheme of Delegation in future would prevent this. We expect to see evidence of lessons learned in the IJB's own Annual Governance Statement, as well as in the auditor's 2025/26 report.
- 3** We are particularly concerned about advice given to the IJB in November stating that 'all statutory requirements are being met; no legal issues identified'. In the minutes of that meeting, the IJB Chair stated that assigning specific people to statutory posts was essential for meeting legal requirements. However, no formal appointment was made at that time to the role of CFO, despite uncertainty over the outcome of the recruitment being undertaken. Additionally, there was no clarity in relation to contingency

arrangements had the IJB failed to recruit which is concerning from a financial planning and governance perspective.

- 4** We recognise the recruitment and retention challenges faced by all IJBs, especially at senior levels. High turnover increases the risk that institutional knowledge is undermined, and statutory obligations are misunderstood. Robust induction processes are therefore essential across the IJB, so everyone clearly understands their legal duties. Clear contingency arrangements are also essential to address any gaps that arise in relation to statutory roles.
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The 2024/25 audit of Clackmannanshire and Stirling Integration Joint Board

Introduction

1. The Code of Audit Practice requires appointed auditors to produce an Annual Audit Report (AAR) summarising the significant matters arising from their audit work. For Integration Joint Boards (IJBs), auditors appointed by the Accounts Commission address the AAR to the IJB and the Controller of Audit.
2. I have received the AAR and the audited annual accounts for Clackmannanshire and Stirling Integration Joint Board (IJB) for 2024/25. The appointed auditor has issued unqualified opinions on the annual accounts but has identified a matter relating to the departure of the chief finance officer (CFO) in October 2025. The IJB failed to formally designate a section 95 (s95) officer until an interim CFO appointment was made in December 2025.
3. I have therefore decided to use the reporting powers available to me under s102 (1) of the Local Government (Scotland) Act 1973 to bring this matter to the Accounts Commission's attention.

Background

4. IJBs are separate legal entities, bound by Part VII of the [Local Government \(Scotland\) Act 1973](#) (the 1973 Act) which includes requirements relating to finance. Under [section 95 of the 1973 Act](#), IJBs are required to 'make arrangements for the proper administration of their financial affairs and shall secure that the proper officer of the authority has responsibility for the administration of those affairs'. The 'proper officer' referred to in the legislation is commonly referred to as the s95 officer.
5. IJBs were established under the [Public Bodies \(Joint Working\) \(Scotland\) Act 2014](#) (the Public Bodies Act). The Public Bodies Act requires the 32 Scottish councils and 14 territorial NHS boards to work together in partnerships to integrate how social care and community healthcare services are provided. Clackmannanshire and Stirling councils formed a single partnership with NHS Forth Valley.

6. Supporting legislation ([Scottish Statutory Instruments 2014 No. 285, Article 5](#)) and statutory guidance for the Public Bodies Act ([Roles, Responsibilities and Membership of the Integration Joint Board](#)), set out that the minimum membership of the IJB must include a chief officer (CO) and a s95 officer, appointed by the IJB. The CO provides a single point of accountability for integrated health and social care services. For most IJBs the s95 officer is the CFO. This officer is responsible for the financial arrangements of the IJB. The Clackmannanshire and Stirling IJB's scheme of delegation sets out that a range of important responsibilities are delegated to its CFO (the s95 officer). Specifically:

'The CFO will have delegated responsibility from the IJB for the planning, development and delivery of the three-year financial strategy together with such statutory or other legal duties as may have been specifically assigned to the CFO including:

- establishing financial governance systems for the proper use of the delegated resources
- ensuring that the strategic plan meets the requirement for Best Value in the use of the IJB's resources
- ensuring that the directions to the health board and local authority provide for the resources that are allocated in respect of the directions are spent according to the plan.'

7. In August 2025, the IJB's CFO resigned and on 17 October 2025 left the IJB. An initial recruitment process commenced after the CFO gave notice, and this was followed by a direct request to other IJBs nationally for a secondee. Both were unsuccessful. The IJB operated without a s95 officer for nine weeks until an interim CFO was appointed and started in post on 22 December 2025 on a six-month fixed contract.

8. During this time, the s95 officers and the Director of Finance from all three partners collaborated with the interim CO, sharing key duties to maintain financial management and reporting to the board.

9. At the IJB's November 2025 meeting, an update was provided to the board, setting out that the post of CFO was to be re-advertised, that temporary cover was being arranged through an agency and that 'in the short term, the s95 council finance leads from all partner organisations and the Director of Finance for NHS Forth Valley are working together to cover the core financial requirements'. Minutes of the meeting record that the IJB Chair noted that assigning specific people to these positions is essential for meeting statutory requirements. The supporting paper presented to the IJB notes under the heading of 'legal implications' – 'All statutory requirements are being met; no legal issues identified'.

10. Interviews for the permanent CFO post took place on 12 February 2026. The interim CO has advised that the recruitment was successful,

resulting in an appointment being made. A timeline of the relevant events is set out in [Exhibit 1](#).

Exhibit 1

Timeline of events

Events relating to the IJB s95 officer role and wider leadership changes at Clackmannanshire and Stirling IJB between August 2025 and February 2026.

Month	Event
August 2025	CFO resigns
September 2025	Recruitment process for CFO began
October 2025	<p>1 October: recruitment process concludes but unable to appoint new CFO</p> <p>2 October: request put out to other IJBs, councils and NHS boards for a temporary secondment opportunity – no interest</p> <p>3 October: HSCP management accountant left post</p> <p>17 October: the former CFO leaves having served his notice</p>
November 2025	<p>3 November: partner finance leads meet to discuss IJBs finance priority actions</p> <p>Weekly meetings of partner finance leads and interim CO established</p> <p>IJB chair changes</p> <p>Further recruitment work undertaken to identify a temporary CFO through an agency</p> <p>Paper to IJB meeting updates on interim arrangement – the IJB Chair raises the lack of a designated s95 officer</p>
December 2025	<p>5 December: former interim CO leaves</p> <p>8 December: new interim CO starts secondment from NHS Forth Valley – due to finish 30 September 2026</p> <p>22 December: interim CFO starts six-month fixed-term contract (to June 2026)</p>
January 2026	<p>Recruitment for substantive CFO post began</p> <p>28 January: interim CFO presents financial report and update to the IJB</p>
February 2026	12 February: interviews for new CFO led to the appointment of the interim CFO into the substantive post

The auditor's opinion

11. The auditor highlights in the 2024/25 AAR that:

- 'The Section 95 Officer left the IJB in October 2025 and while this has not directly impacted the financial management of the IJB in the 2024/25 financial year, this has presented challenges with the year-end audit timetable. The IJB operated without a named section 95 officer from 18 October 2025 to 21 December 2025.
- Per the Local Government (Scotland) Act 1973 it is a requirement to have a named officer with responsibility for the administration of financial affairs in place. It is our understanding that during this time the responsibilities of the section 95 officer were shared between the Chief Finance Officers of the three partner bodies. However, there was no named officer with overall responsibility for the financial affairs of the IJB in place.'

The legal requirement was not met

12. Qualified colleagues from the partner organisations managed financial tasks during the period when the IJB had no CFO, ensuring operations continued. However, their roles were not officially assigned or delegated, and no one was appointed as the s95 officer.

13. The IJB's scheme of delegation specifically states:

'If the CFO is absent or otherwise unable to carry out their responsibilities, any suitably experienced and qualified person formally appointed by the IJB to carry out the role in the CFO's absence would be entitled to exercise delegated responsibility under this Scheme as is afforded to the Chief Finance Officer.'

14. Although the partner bodies have provided effective support and have done so in good faith, there is no evidence that the IJB 'formally appointed' any or all the lead officers to fulfil this role.

15. Not appointing a s95 officer means the IJB was not complying with a legal requirement of the 1973 Act, or the supporting Scottish Statutory Instrument and statutory guidance of the Public Bodies Act. The s95 officer has specific duties and responsibilities for the appropriate financial management of significant amounts of public money and is legally accountable for this. If there is a failure to maintain the financial governance and control systems effectively there is increased risk of inaccuracies, mismanagement and legal implications for the IJB.

Financial administration has been maintained

16. The auditor found that the gap in having an identified s95 officer did not result in a failure to deliver proper financial administration. He did report that there were challenges with meeting the year-end audit

timetable. This also reflects that the other member of the IJB finance team left two weeks before the CFO, leaving no dedicated finance staff.

17. This adds pressure to an already challenging budget process for the IJB and its partners for 2026/27, alongside revising the integration scheme and medium-term financial planning.

18. Delays at the IJB also mean that information is not as readily available for financial reporting and planning at partner bodies. Increased partner involvement has directly strained the finance teams' capacity in each organisation, especially during financially challenging times.

19. Officers of the partner bodies acknowledge that working closely on the financial requirements of the IJB has improved their understanding and their collective approach to addressing the issues faced. The improved working arrangements, understanding and relationships may assist in managing the complex and challenging financial issues ahead for the IJB and partners to address.

20. The Accounts Commission's [IJB Finance bulletin for 2024/25](#), highlights that IJBs are in a critical financial position, 'with increasing cost pressures and the total level of reserves now lower than the budget gap forecast, IJBs need to take decisive action and make difficult decisions about services'. In 2024/25, Clackmannanshire and Stirling IJB faced a financial gap of £24.7 million, which is almost 8.9 per cent of total budgeted expenditure. By the end of the financial year, the IJB was forecast to achieve £8.6 million savings and had no contingency reserves left.

The IJB has experienced significant leadership instability

21. The initial difficulties that the IJB faced in recruiting a new CFO reflect a challenging context for recruitment and retention of CFOs (and COs) across the sector. The IJB Finance bulletin 2024/25 highlights that 'over half of IJBs experienced a change in senior leadership at either the CFO or CO level in 2024/25. This continues a pattern that has been evident for several years. The leadership and strategic vision of senior officers is crucial in the strategic planning and decision-making required to drive much-needed transformation. Instability in leadership teams has the potential to disrupt strategic planning and the leadership capacity to bring about the fundamental change required to address the growing scale of challenges facing IJBs'.

22. The IJB has been through a period of leadership instability. Although the CFO had been in post for ten years, the CO role has been held by four individuals over the past five years with three of those being on an interim basis. The chair's role changes every two years by design, but five different individuals have served as chair in the past five years.

23. The interim CO came to the end of her appointment and was replaced by the current interim CO in December 2025. In December 2025, the CO and CFO were both new to the role and interim appointments. In November 2025, the chair of the IJB also changed.

24. The IJB will benefit from a period of leadership stability, particularly given the challenging financial context it faces. The appointment of the interim CFO into the substantive post in February 2026 is a positive step. The IJB also anticipates beginning recruitment for the substantive CO post before the end of March 2026.

25. The interim CO has recently sought and agreed legal support for IJB meetings from one of the partner councils. This had been the arrangement in the past but was discontinued in 2024. The legal implications of not appointing a s95 officer is an example of where appropriate legal support is important.

Conclusions

26. The departure of the IJB CFO did not adversely affect financial management or annual account preparation, though the auditor reported some challenges with year-end audit arrangements. The limited impact reflects the close working undertaken by the three partner body CFOs and the IJB interim CO.

27. However, it is a legal requirement for the IJB to have a s95 officer in place and the informal arrangement between October and December 2025 did not fulfil this requirement. At any point, financial management of public money requires clear lines of responsibility and accountability, and this is heightened with the current challenging financial landscape as set out in the Accounts Commission's Integration Joint Boards Financial bulletin 2024/25.

28. I have asked the appointed auditor to monitor progress at Clackmannanshire and Stirling IJB with the effectiveness of the financial management arrangements as the new s95 officer takes up the substantive role. The auditor will also monitor the wider stability of leadership at the IJB and report on progress with improving governance arrangements in their report on the audit of the 2025/26 accounts.

Lessons for all IJBs

29. There is a notable turnover of CFOs and COs in IJBs and there is a limited pool of candidates with the skills, experience and appetite to take on these challenging roles. The circumstances at Clackmannanshire and Stirling IJB are not unique and it is important that all IJBs consider their arrangements to manage the duties and responsibilities of these posts if there is a period when they may become vacant.

30. The duties of statutory roles such as s95 and COs must be formally assigned to an appropriate individual or individuals. These arrangements should be considered by the IJB's legal advisor to ensure they are appropriate and reflect the requirement of the role. The proposed arrangements should be agreed by the IJB. Informal agreements do not meet the legal requirement and do not provide satisfactory accountability for the significant responsibilities held by these posts.

31. Each IJB should:

- ensure it has appropriate legal support to provide advice on meeting statutory and governance requirements

- ensure governance documentation includes contingency arrangements for a gap in a statutory role so that in these circumstances an appropriate individual is identified as responsible and accountable for the specific duties.

32. If there is the potential for a statutory role to become vacant, IJBs should:

- seek an immediate interim appointment until the permanent post can be filled to meet the statutory obligations under section 95 and ensure continuity of statutory financial administration
- accelerate permanent recruitment
- proactively inform the appointed auditors about the vacancy, the interim measures in place, and the recruitment timetable
- while interim cover is in place:
 - strengthen internal controls and monitoring including internal audit scrutiny
 - reassess financial strategy and risks
 - introduce safeguards for financial decision-making
 - maintain transparency with board members, including increasing the frequency of financial monitoring reports.

The 2024/25 audit of Clackmannanshire and Stirling Integration Joint Board

Securing a section 95 officer



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Clackmannanshire & Stirling Integration Joint Board Finance, Audit and Performance Committee

03 June 2026

Agenda Item 9

Quarter Four Performance Report (January - March 2026)

For Approval

Paper Approved for Submission by:	Dr Jennifer Borthwick, Interim Chief Officer
Paper presented by	Wendy Forrest, Head of Strategic Planning and Health Improvement
Author	Ann Farrell, Principal Analyst
Exempt Report	No

Directions	
No Direction Required	<input checked="" type="checkbox"/>
Clackmannanshire Council	<input type="checkbox"/>
Stirling Council	<input type="checkbox"/>
NHS Forth Valley	<input type="checkbox"/>

Purpose of Report:	To ensure the Integration Joint Board fulfils its ongoing responsibility for effective monitoring and reporting on the delivery of services. Relevant targets and measures are included in the integration functions as set out in the current 2023 - 2033 Strategic Commissioning Plan.
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Recommendations:	<p>The Finance, Audit and Performance Committee is asked to:</p> <ol style="list-style-type: none"> 1) Review the Quarter Four (January to March 2026) Performance Report. 2) Note the areas where actions have been taken to address areas where performance can be improved. 3) Approve Quarter Four (January to March 2026) Executive Summary (Appendix 1) & Report (Appendix 2), which will result in a recommendation to the Integration Joint Board to grant their approval.
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Key issues and risks:	<p><i>Routine collection, collation and reporting of data across constituent organisation's recording systems continues to be a risk. The replacement of information systems is in motion but will take some time to operationalise. Until this change is fully implemented progress will continue to be limited by the constraints of current information systems and capacity.</i></p> <p><i>As performance reporting is a statutory requirement under the Public Bodies (Joint Working) (Scotland) Act 2014, to not produce and circulate this information for assurance, would contravene the IJB's duties under this legislation.</i></p>
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1. Background

- 1.1. The Integration Joint Board has a responsibility to ensure effective performance monitoring and reporting. This paper is being presented to support the IJB to discharge its role in scrutiny and oversight of the performance of delegated integration functions.
- 1.2. Underpinning scorecards for the delegated services have been established, and work is ongoing to provide this data at a locality level (splitting information across the three localities; Clackmannanshire, Stirling Urban and Stirling

Rural). Some NHS data is now included within the attached report, and more data will follow as a result of the systematisation of activity and performance data across all delegated teams and services.

- 1.3. The content of this report is routinely and actively monitored, with its information supporting wider planning and delivery in areas such as Locality Planning, delivery of the Strategic Commissioning Plan, Operational Service Planning and the Integrated Workforce Plan. Reports and updates related to these areas are presented to the Strategic Planning Group as they are aligned to their duty to monitor delivery of the Strategic Commissioning Plan. In addition, content aligns to the priorities of the Delivery Plan 2025-2026 programme of work, which is presented as part of budget planning and reporting.
- 1.4. There are key measures linked to national programmes to improve NHS Unscheduled Care. The approach aims to reduce delays in every patient's journey in hospital through whole system planning. This is done via preparation for discharge, and delivery of a 'home first' approach with 'discharge to assess' now being common practice.
- 1.5. Performance reports are being used across service areas to inform planning, priorities and management actions. This data is quality assured at a local level and may differ from nationally reported data. Work continues to align performance reporting with the Integrated Performance Framework approved by the IJB in June 2024, and the Strategic Commissioning Plan 2023-33. It is also based on access to activity data and performance information for all delegated NHS and Council services. However, in some cases the collation of service level data continues to be a manual task.

2. Considerations

- 2.1. The National Health and Wellbeing Outcomes provide a strategic framework for the planning and delivery of health and social care services. These outcomes focus on improving the experiences and quality of services for those who access them, which includes unpaid carers and their families. Linkages between the Strategic Commissioning Plan priorities, National Health and Wellbeing Outcomes and the National Health and Care Standards are illustrated within the report.
- 2.2. It has been agreed, with the Chief Officer and Senior Leadership Team, that where quarterly national data is available, this will be included in the report. Where data is used from a previous quarter this is indicated in the data tables of the report in Appendix 2.
- 2.3. In line with requirements, data is principally presented to report activity at an HSCP level, and where it is appropriate data may be reported at Health Board, Local Authority or Locality level.
- 2.4. The following points have all considered and should be noted in terms of the presentation of data within the Report:

- 2.4.1. Where numbers are lower than 10, these will be noted as <10, to reduce the risk of identifying an individual.
 - 2.4.2. Where data is not available for the current quarter this will be denoted as "not available" and the latest information available may be included.
 - 2.4.3. Where data is affected by completeness this is denoted with a "p"
"Provisional" data indicates when initial data releases are subject to change before final figures are published.
- 2.5. The most up-to-date information for the MSG indicators is to November 2025 where completeness for Forth Valley NHS is 99%. Please note completeness for December 2025 is currently 57%.
- 2.6. This report seeks to ensure that data is as accessible as possible to a wide range of readers and therefore adheres to guidance regarding the presentation of information and data.

3. Development of Quarterly Performance Reports

- 3.1. The report attached at appendix 2 completes the quarterly reporting for the financial year 2025-26:
- | | |
|--------------|-----------------------------------|
| Quarter One | 1st April to 30th June 2025 |
| Quarter Two | 1st July to 30th September 2025 |
| Quarter Four | 1st October to 31st December 2025 |
| Quarter Four | 1st January to 31st March 2026 |
- 3.2. The Performance Reports continue to be developed based on areas of focus and feedback from members of the Integration Joint Board and wider stakeholders.

4. Conclusions

- 4.1. The Integration Joint Board is responsible for effective monitoring and reporting on the delivery of services and relevant targets and measures included in the Integration Scheme, as set out in the Strategic Commissioning Plan. This report represents the process in terms of presenting a formal performance report to the Integration Joint Board.
- 4.2. Performance and operational colleagues are working to add further service level targets onto Pentana, and the programme of modernisation and transformation has built in performance measures and measurement of outcomes for people as part of the developing dashboards.
- 4.3. The consultation process linked to the review of the Strategic Commissioning Plan presented draft Key Performance Indicators which will be further developed throughout the next reporting year, 2026-2027.

5. Appendices

5.1 Appendix 1 Quarter Four (January to March 2026) Executive Summary

5.2 Appendix 2 Quarter Four (January to March 2026) Performance Report

Fit with Strategic Priorities:	
Prevention and Early Intervention	<input checked="" type="checkbox"/>
Independent Living through Choice and Control	<input checked="" type="checkbox"/>
Achieve Care Closer to Home	<input checked="" type="checkbox"/>
Supporting People and Empowering Communities	<input checked="" type="checkbox"/>
Reducing Loneliness and Isolation	<input checked="" type="checkbox"/>
Enabling Activities	
Medium Term Financial Plan	<input type="checkbox"/>
Workforce Plan	<input type="checkbox"/>
Commissioning Consortium	<input type="checkbox"/>
Transforming Care	<input type="checkbox"/>
Data and Performance	<input checked="" type="checkbox"/>
Communication and Engagement	<input type="checkbox"/>
Implications	
Finance:	Performance reports should be read in conjunction with IJB financial reports to give a broad overview of strategic, operational and financial performance and sustainability.
Other Resources:	As detailed in the body of the paper.
Legal:	Performance reporting is a statutory requirement under the Public Bodies (Joint Working) (Scotland) Act 2014 and the Integration Joint Board's Integration Scheme.
Risk & mitigation:	The IJB is presented with the Strategic Risk Register at every meeting moving into 2026-2027. Given the context on constrained resources, increasing demand and complexity, a programme of transformation and service modernisation is in place. There is a fundamental tension between finances, service sustainability and the reporting of this through performance, which is likely to require difficult choices and service prioritisation decisions.
Equality and Human Rights:	The content of this report does not require an EQIA
Data Protection:	The content of this report does not require a DPIA
Fairer Duty Scotland	Fairer Scotland Duty places a legal responsibility on public bodies in Scotland to actively consider ('pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions.

	<p>The Guidance for public bodies can be found at: Fairer Scotland Duty: guidance for public bodies - gov.scot (www.gov.scot)</p> <p>Please select the appropriate statement below:</p> <p>This paper does not require a Fairer Duty assessment.</p>
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Appendix 1

**Clackmannanshire & Stirling
Integration Joint Board
Quarter Four Performance Report (January to March 2026)
Executive Summary**

This Quarter Four (Q4) Performance Report (January to March 2026) provides an overview of progress made by the Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) in delivering the priorities set out in the Strategic Commissioning Plan 2023–2033. It supports the Integration Joint Board (IJB) in fulfilling its statutory responsibilities for performance monitoring and strategic oversight.

Overall, Quarter Four shows continued delivery against core strategic priorities, with notable progress in community-based supports, unpaid carer services and substance use treatment access. However, system pressures remain, particularly across unscheduled care & psychological therapies waiting times.

Strategic Theme 1 Prevention, Early Intervention & Harm Reduction

High levels of activity persist across prevention, early intervention and harm reduction, which are essential to managing system demand. However, performance across this reporting period has been variable. Emergency admissions and readmissions show some recent improvement but continue to fluctuate. A&E attendances remain high, and the 4-hour standard continues to be unmet. Psychological therapies performance remains below the national standard. There has been a reduction mental health admissions and readmissions in Quarter 4. Drug and alcohol services continue to perform strongly with all people referred having been seen within three weeks, exceeding national targets.

Strategic Theme 2: Independent living through choice and control

Performance reflects an ongoing commitment to supporting people to live independently. Community-based provision for people with learning disabilities remains stable, the Dynamic Support Register has reduced, and Self-Directed Support activity remains substantial. Demand through the Adult Social Care Front Door remains high, highlighting ongoing capacity and demand management pressures. Work continues to strengthen outcomes-based recording and lived experience involvement.

Strategic Theme 3: Achieving care closer to home

Progress continues in shifting care closer to home, with reductions in both the number of overall delayed discharges and those awaiting packages of care. Delivery of community care packages and telecare remains strong. However, guardianship-related delays, workforce pressures and capacity with the care market continue to impact flow through the system.

Strategic Theme 4: Supporting empowered people and communities

Strong performance continues under this theme, particularly in support for unpaid carers. Digital and community-based carer services significantly exceeded targets, and financial gains achieved through advice services continue to demonstrate strong

preventative impacts. Locality working and multi-agency collaboration are also continuing to develop across communities.

Strategic Theme 5: Reducing Loneliness and Isolation

Activity to address loneliness and isolation continues to increase, with rising social prescribing referrals and encounters. Third sector partners remain central to this work, connecting people to community resources, with further development planned to review and improve outcome measurements.

Key Risks and Forward Look

Risks remain in relation to data quality, workforce capacity and financial sustainability. Ongoing transformation, system modernisation and development of refreshed key performance indicators (KPIs) during 2026–27 are anticipated to strengthen outcomes-focused performance management going forward.

Appendix 2

Clackmannanshire & Stirling Integration Joint Board

Quarter Four Performance Report (January to March 2026)

Introduction

The Clackmannanshire and Stirling Health and Social Care Partnership (HSCP) is the delivery vehicle of the Integration Joint Board as described in the Integration Scheme. The HSCP is working towards the delivery of the [Strategic Commissioning Plan 2023-2033](#) which is cognisant of the National Outcomes of Integration, NHS Forth Valley Strategic Plan, Clackmannanshire Local Outcomes Improvement Plan and Stirling Council's Thriving Stirling strategy.

The purpose of this report is to demonstrate our progress towards the priorities in the Strategic Commissioning Plan while monitoring the resources and the volume of service delivery. This report details performance relating to partnership services which include national and local performance as well as performance targets and the direction of travel. To ensure the data reported on is in line with developments at a service level, some indicators are new to the Quarterly Performance Report (QPR) and are under development in line with the refreshed Integrated Performance Framework. Many indicators have been included to monitor volume of demand and/or activity, for information only, and do not have associated targets at the current time.

Finance

This report should be read in conjunction with the finance report presented to the IJB.

Strategic Theme 1: Prevention, early intervention & harm reduction

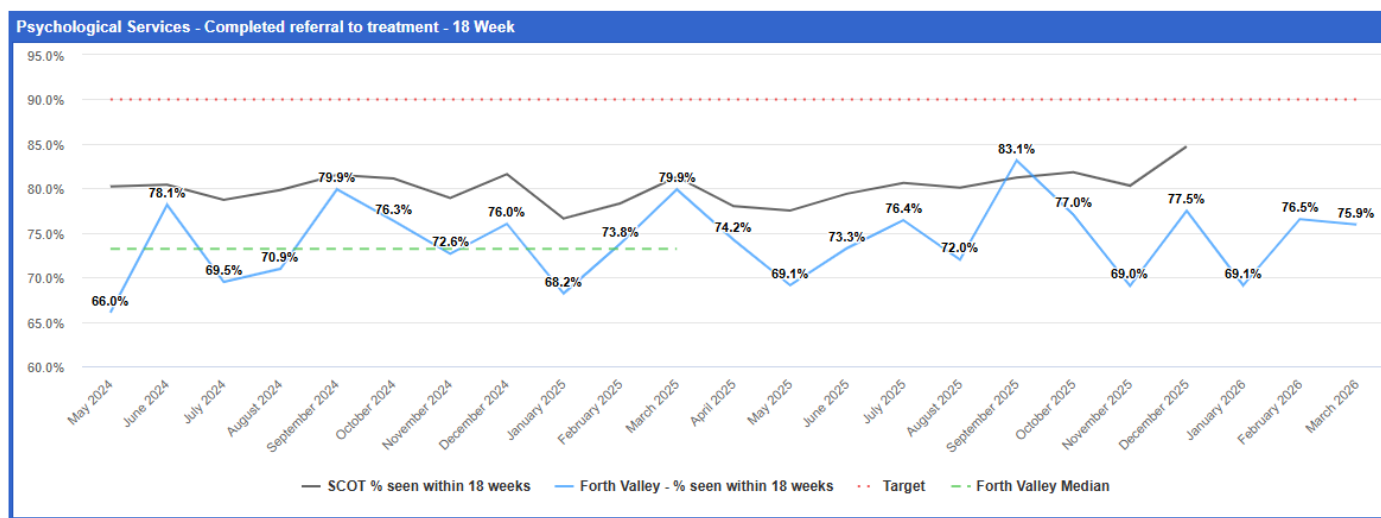
Prevention, early intervention, and harm reduction is focused on working with partners and communities to improve overall health & wellbeing and preventing ill health. By promoting positive health and wellbeing, physical activity and reducing exposure to adverse behaviours we can prevent pressures on people’s health and in turn health and social care services. Early intervention and harm reduction is about getting the right levels of support and advice at the right time, maintaining independence, and improving access to services at times of crisis.

Key	Measure follows desired trend or meets target	Measure does not follow desired trend or meet target	Current data not available for comparison
-----	-----------------------------------------------	------------------------------------------------------	-------------------------------------------

Reference	Performance indicator	Q4 25/26	Desired trend or target	12 month trend	3 month trend
ADM.CSHSCP	HSCP Emergency admissions of people (age 18+) rate per 100,000 population in last month of quarter (p data completeness issues)	1,236p	↓	Nov 2024 ↓1,295	June 2025 ↑1,190.91p
READ28.CSHSCP	HSCP Readmissions of people to hospital rate per 1,000 admissions in last month of quarter (NHS FV). (p data completeness issues)	55.55p	↓	↓65.2	↓56.25p
US.CSHSCP	HSCP A&E attendances (people age 18+) rate per 100,000 population in last month of quarter (NHS FV). (p data completeness issues)	1,531p	↓	↑1,336	↑1,389p
ED.CSHSCP	HSCP A&E (ED&MIU) % people waiting less than 4 Hours at end of quarter (NHS FV) (p data completeness issues)	57.5%	95%	↓63.1%	↓59.6%p
HSC ASP 001	HSCP Number people referred for Adult Support & Protection (ASP) (LA)	680	Activity Data	Not available	↓730
Smoke.12.12 wLDP	HSCP Smoking No of people quitting at the 12 weeks follow up. HEAT LDP quits (note always one quarter behind)	Q3 25/26 30p	43	Q3 24/25 Not available	Q2 25/26 ↑14
Smoke.12.12 w	HSCP Smoking No of people quitting at the 12 weeks follow up. All quits (note always one quarter behind)	Q3 25/26 43p	↑	Q3 24/25 Not available	Q2 25/26 ↑21
PHS DisFallAdm	HSCP Number of hospital admissions due to people falling (all ages).(note always one quarter behind) (p data completeness issues)	Q3 25/26 244p	↓	Q3 24/25 ↑217	Q2 25/26 ↓287p
PHS DisFallAdm	HSCP Number of hospital admissions due to people falling (aged 65+).(note always one quarter behind) (p data completeness issues)	Q3 25/26 176p	↓	Q3 24/25 ↑151	Q2 25/26 ↑156
PHS DisFallAdm	HSCP Falls rate per 1,000 population aged 65+ (note always one quarter behind) (p data completeness issues)	Q3 25/26 5.7p	↓	Q3 24/25 ↑4.9	Q2 25/26 ↓6.1
DN.V.CSHSCP	HSCP District Nursing Activity - No of visits (NHS FV).	30,796	Activity Data	↑28,140	↓31,633
DN.TRV.CSHSCP	HSCP District Nursing Activity - No of Treatment room visits (NHS FV).	7,680	Activity Data	↓9,362	↓8,391
DN.C.CSHSCP	HSCP District Nursing Activity - No of calls (NHS FV).	3,514	Activity Data	↑3,339	↑3,432
Priority 1 Mental Health & Wellbeing					
RTT.COMP.PSYCH	% of FV patients who commenced psychological therapy within 18 weeks of referral at end of quarter. NHS Local Delivery Plan standard.	75.9%	90%	↓79.9%	↓77.5%

Reference	Performance indicator	Q4 25/26	Desired trend or target	12 month trend	3 month trend
PAA.PS (Total)	FV Patients Waiting for Initial Appointment psychological therapy at end of quarter (NHS FV).	1,018	↓	↓1,042	↑958
NSS MHADM	Mental health admissions of HSCP residents (NHS FV).	83	Activity Data	↓94	↓110
NSS MHREAD	Mental health readmissions of HSCP residents within 28 days (NHS FV).	13	↓	↓20	↓25
	Priority 2: Drug and alcohol care and support capacity across communities				
ADP.CSHSCP	% of Forth Valley people referred with their drug or alcohol problem who wait no longer than three weeks for treatment that supports their recovery.	Q3 25/26 100%	HEAT target 90%	Q3 24/25 ↑96.6%	Q2 25/26 100%
ADP.CGL.CS HSCP01	Number of HSCP residents attending Face to Face group sessions with Forth Valley Recovery Community (FVRC).	1,400	Activity Data	↑1,253	↑1,054
ADP.CGL.CS HSCP01	Number of HSCP residents attending individual sessions with Forth Valley Recovery Community.	10	Activity Data	↓30	↓15

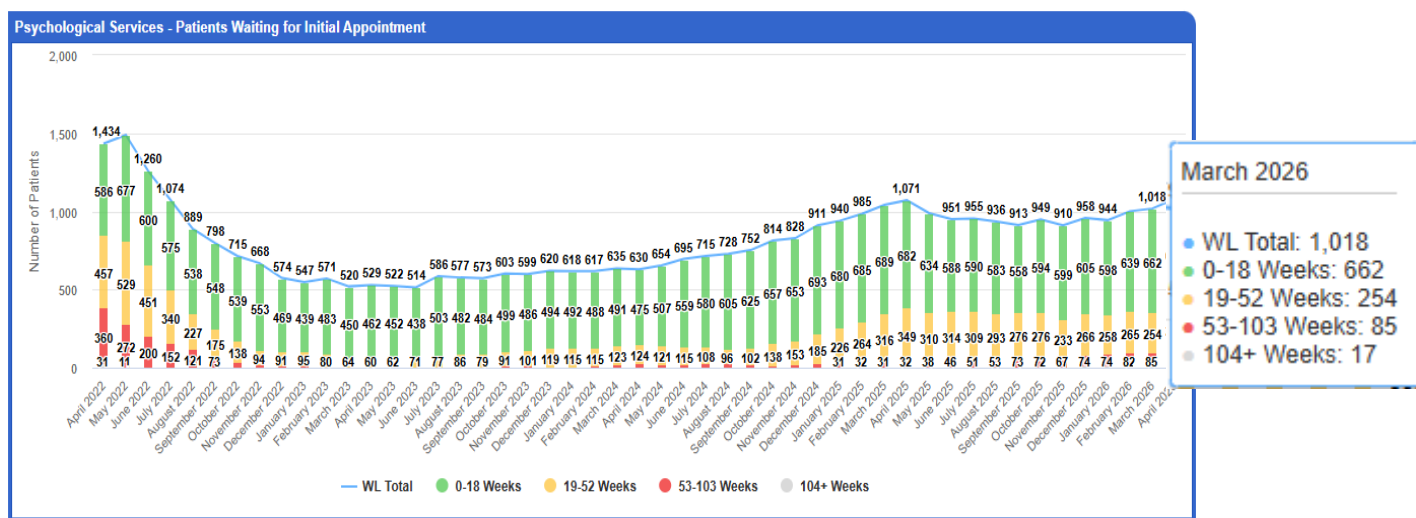
Priority 1: Mental Health and Wellbeing Psychological Therapies



This graph includes psychological therapies delivered within adult and child services to ensure consistency with PHS reporting parameters.

There has been a fairly consistent pattern of around 70% compliance or above since June 2024. Monthly fluctuations are generally related to: seasonal variation (peak holiday periods and winter illnesses adversely impact the numbers of people starting therapy with a clinician); the timing of therapeutic groups which enable a large number of people to start therapy simultaneously; and staff turnover. March 2026's compliance was 75.9%

In April 2025 waiting list projections were requested by Scottish Government and conducted by Public Health Scotland on NHS Forth Valley's behalf. These indicated that we are unlikely to meet the referral to treatment (RTT) without significant investment in additional resource. Repeat projections conducted locally in February 2026 reinforce this position.



Due to increased referral numbers from Q1 of 2023/2024, coupled with a reduction in assessment capacity as a result of financial savings plus the conversion of some assessment capacity to treatment capacity, the number of people awaiting assessment had increased. May 2025 through to November 2025 has seen a reduction in numbers waiting for assessment which may reflect service improvement work focusing on ensuring that all referrals accepted to the service met clear referral criteria, with referrals which did not meet criteria being redirected to more appropriate areas. In March 2026 there were 1,018 people awaiting assessment, of these 17 have been waiting over 104 weeks. Improvement work within the service, including managing referral demand and rolling out 'Waiting Well' calls is projected to positively impact the numbers of people waiting for an assessment by the end of this quarter. This is offset by the service currently working with 2.8 whole time equivalent (WTE) vacancies. Further capacity will be lost from April, due to the full implementation of the reduced working week which will affect all NHS Boards across Scotland (whereby staffing hours will be reduced from 37 to 36 hours per week).

Priority 2: Drug and alcohol care and support capacity across communities

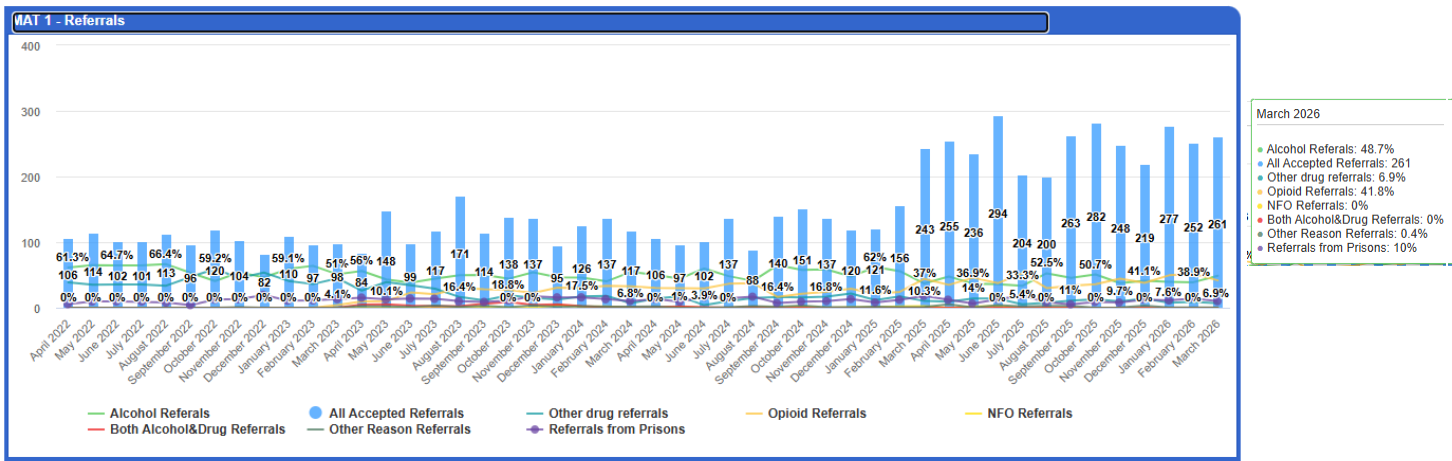
Medication Assisted Treatment (MAT) Standards for Forth Valley.

MAT Standards 1 to 5 cover same-day access to services, medication choice, ongoing support, access to harm reduction support and support to remain in treatment. Data is available for Standards 1, 2 and 5 as outlined below.

MAT standards 6 to 10 are on psychological support, primary care access, independent advocacy and social support, mental health, and trauma-informed care.

Standard 1: All people accessing services have the option to start MAT from the same day of presentation.

This means that a person can begin medication on the day they ask for help

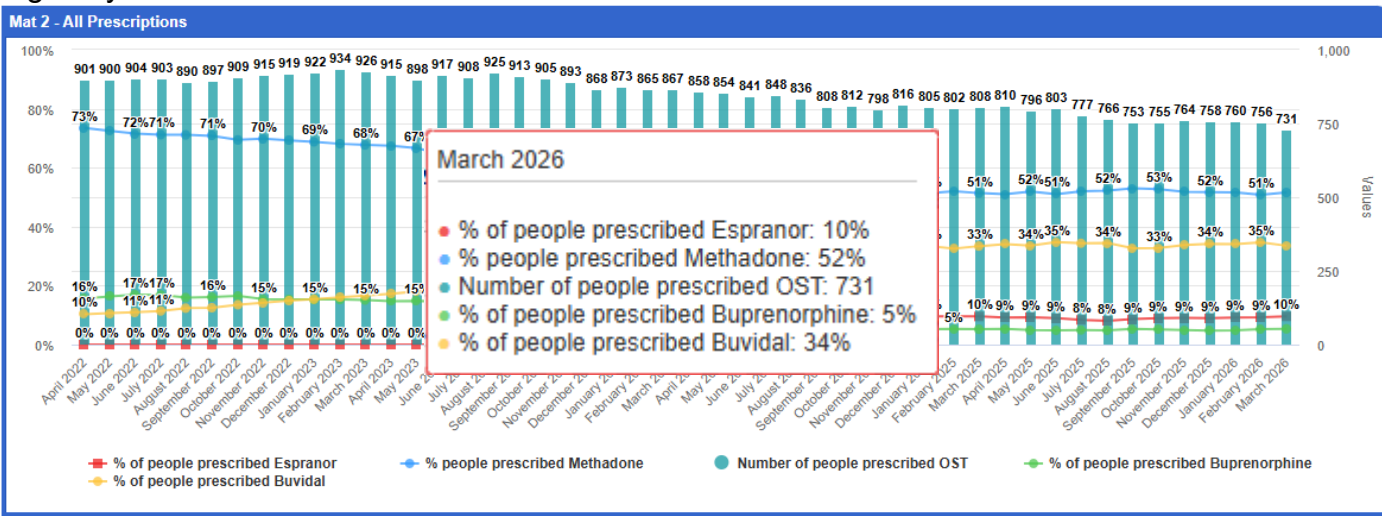


The referrals graph shows all accepted referrals to NHS SUS. The MAT standards were specifically developed for people who need support with Opioid use.

The number of Opioid referrals can be seen in the above graph but it also demonstrates other demand on the service.

Standard 2: All people are supported to make an informed choice on what medication to use for MAT, and the appropriate dose.

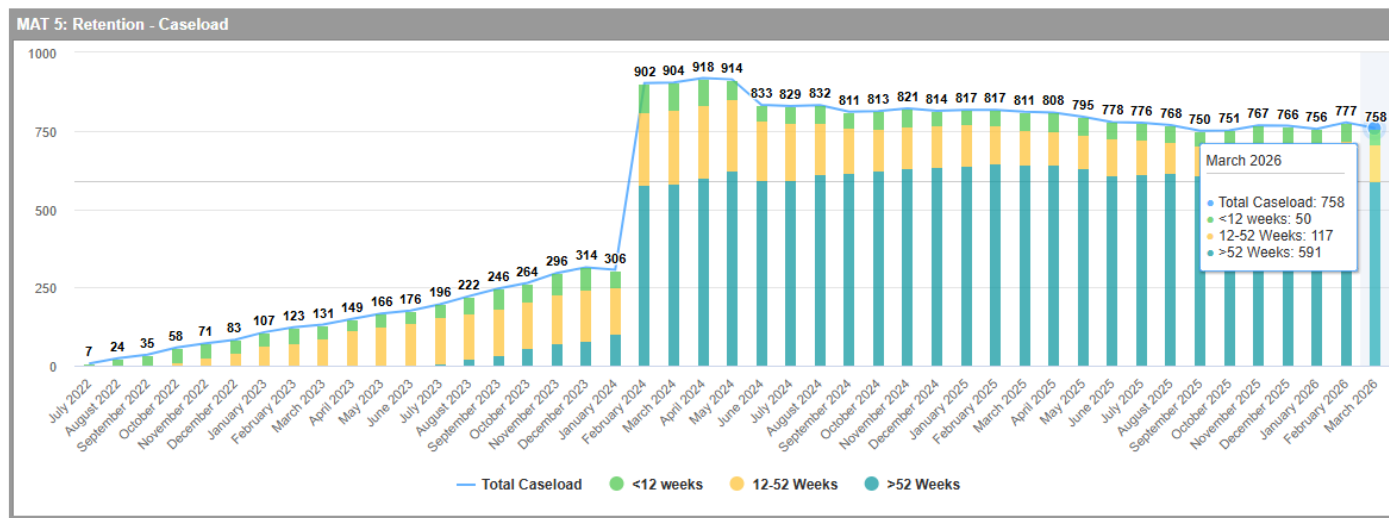
People will decide, with clinical support, which medication they would like to be prescribed and the most suitable dose options after a discussion with their worker about the effects and side effects. There should also be discussion about dispensing arrangements, and this should be reviewed regularly.



The above data is a snapshot of the number of people on a prescription on the 1st day of the month for the previous month.

Standard 5: All people will receive support to remain in treatment for as long as requested.

A person is given support to stay in treatment for as long as they like and at key transition times, such as leaving hospital or prison. People are not put out of treatment. There should be no unplanned discharges. When people do wish to leave treatment, they can discuss this with the service, and the service will provide support to ensure people leave treatment safely. People will be supported to stay in treatment especially at times when things feel difficult for them.



Alcohol and Drug Partnership

The Clackmannanshire & Stirling Alcohol and Drug Partnership (ADP) has the responsibility for strategic planning for alcohol and drugs services across Clackmannanshire and Stirling, that ensures the provision of the appropriate range of treatment options required to promote the recovery of those affected by substance use issues at the point of need.

The ADP continues to support commissioning and coordination activity in support of strategic aims, together with the Health Improvement team. These include the closer integration of early intervention and prevention support for substance use and mental health issues, as well as the sustainable implementation of the principles of MAT Standard in care.

In 2025/26 Q3, 100% of people referred with their drug or alcohol problem (excluding Prisons) waited no longer than three weeks for treatment that supports their recovery (across the Forth Valley area). This was a sustention of performance from 2025/26 Q2, of 100% compliance, which continues to exceed the 90% national HEAT Target. This data pertains to Experienced Waits where adjustments have been made to account for periods of unavailability.

Change Grow Live

People with a dependence on substances often benefit from specialist psychologically informed support to understand the relationship between problems in their lives and their substance use. Change Grow Live deliver this support, and case management for people's recovery, for as long as they wish, under a contract monitored by the ADP. CGL's recent Care Inspectorate report demonstrated very high standards of care for people, reflecting in the highest ratings achievable on first inspection. The service is continuing its redesign work under new contractual arrangements with the ADP, to better support co-located and multidisciplinary care towards people's social health and recovery. People with lived and living experience of substance use and its inequalities have told us they would value being able to be seen closer to home and more flexibly as their lives change in recovery, which we are now working to deliver.

Strategic Theme 2: Independent living through choice and control.

This Strategic Theme focuses on how the HSCP supports people and carers to actively participate in making informed decisions about how they live their lives and meet agreed outcomes. Services are focussed around helping people identify what is important to them to live full and positive lives and make decisions that are right for them.

Key	Measure follows desired trend or meets target	Measure does not follow desired trend or meet target	Current data not available for comparison		
Reference	Performance indicator	Q4 25/26	Desired trend or target	12 month trend	3 month trend
HSC LD 003	Number of people in Learning Disability care group receiving personal care at home on last day of the quarter.	261	Activity Data	↓262	↓263
HSC LD 001	Number of people in Learning Disability care group living in supported accommodation on last day of the quarter.	<10	Activity Data	--<10	--<10
HSC LD 002	Number of people in Learning Disability care group living in care home on last day of the quarter.	76	Activity Data	↑72	↑73
HSC LD 010	Number of Learning Disability Clients on Dynamic Support Register with Priority to return (Coming Home)	21	Activity Data	↓33	↓27
Priority 3 Self-Directed Support information and advice promoted across all communities					
SDSFV	No of people referred from Adult Social Care to SDS FV during the period	13	↑	↑<10	↑10
SDSFV	Number of people Self referring to SDS FV during the period	<10	Activity Data	↓10	↓<10
SDSFV	Number of people/family/friends supported by SDS FV during the period	82	Activity Data	↑31	↑77
HSC ADA 025	Number of people using Self-Directed Support Option 1 on last day of the quarter.	53	Activity Data	↓65	↑55
HSC ADA 026	Number of people using Self-Directed Support Option 2 on last day of the quarter.	118	Activity Data	↑104	↑114
HSC ADA 027	Number of people using Self-Directed Support Option 3 on last day of the quarter.	4,486	Activity Data	↑4,403	↑4,392
HSC ADA 028	Number of people using Self-Directed Support Option 4 on last day of the quarter.	127	Activity Data	↓141	--127
ASC	Number of Support Plans created for people during the quarter	<10	Activity Data	↓<10	<10
RCRT	Number of calls/contacts received by Adult Social Care Front Door Service	5566 2025/26 Q3	Activity Data	na	↓5941 2025/26 Q2
RCRT	Actual referrals to Adult Social Care Front Door Service	1071 2025/26 Q3	Activity Data	na	↑1010 2025/26 Q2
RCRT	Number of referrals progressing to assessment (within 2 months)	228 2025/26 Q3	Activity Data	na	↓234 2025/26 Q2
RCRT	Percentage of referrals to be allocated a Package of Care	28% 2025/26 Q3	Activity Data	na	↓30% 2025/26 Q2

Priority 3: Self-Directed Support information and advice promoted across all communities.

With the development and agreement of the new Self-directed Support (SDS) Policy and subsequent Direction to both Councils, we are developing indicators around the new process. A key area we will continue to develop and analyse is the asset-based approach for recording to what extent people feel their outcomes have been met. This is a marked change of approach that is moving towards outcome focussed reporting, as such, this change will take time and needs to be informed by feedback from supported people and their carers, as well as being properly embedded within practice moving forward.

Learning from the experiences of those with lived experience is important in influencing and driving how we work and continues to develop through providing insight and understanding from the perspective of those who access service that we provide. To date this work is supported through the Lived Experience Panel, representation of those with lived experience on the Integration Joint Board and Strategic Planning Group.

Carers

As part of a wider programme of work within the Right Care, Right Time agenda, there has been a revision of the process for carers when they contact Adult Social Care Services. This change now means that when unpaid carers are identified by the Adult Social Care 'Front Door Service' they are referred to the Short Breaks service to have a good conversation where their needs will be identified in relation to their caring role and how these can be met. This builds on the HSPC's commitment to identify people who may not recognise themselves as carers, whilst enabling a swifter and more appropriate pathway for carers to signpost and provide information about the tapestry of supports that can assist them within and to maintain their caring roles.

Priority 4: Support those affected by dementia at all stages of their journey.

The Bellfield Team was successful in their application for the *Focus on Dementia: Reducing Stress and Distress Improvement Programme 2026*. This programme works with teams across hospitals and care home settings to support improvement in the prevention and support of stress and distress for people living with dementia. Participating teams are supported to identify, test and evaluate their improvement ideas using a Quality Improvement approach. The Bellfield team will participate in this 12-month programme starting in April 2026.

Taking part in this national improvement programme provides a positive opportunity which will support the strengthening of our approach to person-centred dementia care, test new ideas, and continue improving outcomes and experiences for those that we support.

Strategic Theme 3: Achieving care closer to home

Achieving care closer to home shifts the delivery of care and support from institutional, hospital-led services towards services that support people in their community and promote recovery and greater independence where possible. Investing in and working in partnership with people, their carers and communities to deliver services. Improving access to care, the way services and agencies work together, working efficiently, improving the supported person's journey, ensuring people are not delayed in hospital unnecessarily, co-design of services, primary care transformation and care closer to home. It is also about providing people with good information and supporting our workforce.

Key	 Measure follows desired trend or meets target	 Measure does not follow desired trend or meet target	 Current data not available for comparison
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Reference	Performance indicator	Q4 25/26	Desired trend or target	12 month trend	3 month trend
DD.TOT.C SHSCP	HSCP Delayed discharges (standard, code 9 and code 100) at census point (NHS FV). (People delayed in a hospital setting)	47	↓	↑37	↑45
DD.09.CS HSCP	HSCP Delayed Discharges (code 9) at census point (NHS FV). (People delayed in a hospital setting)	29	↓	↑21	↑27
DD.ST.CS HSCP	HSCP Delayed discharges (standard) at census point (NHS FV). (People delayed in a hospital setting)	17	↓	↓23	--17
DD.OBD.CSHSCP	HSCP Occupied bed days attributed to standard delayed discharges at census point (NHS FV). (People delayed in a hospital setting)	381	↓	↓742	↓424
DD.2wk.C SHSCP	HSCP Standard delayed discharge waits over 2 weeks at census point (NHS FV). (People delayed in a hospital setting)	<10	↓	↑<10	↓<10
ASCWkP OCWAT	No of people waiting for a Package of Care at last week of quarter	50	↓	↑37	↓58
ASC	Total number of Packages of Care sourced in quarter	726	Activity Data	↑689	↑670
ASC	Total number of hours for Packages of Care sourced in quarter	7,515	Activity Data	↑6,130	↑6,955
ASC	Number of people receiving 80+ hours of care at home per week at the end of the quarter in Stirling area	73	Activity Data	NA	↓74
ASC	Number of people receiving Telecare/Community Alarm service - All ages at end of quarter	3,059	Activity Data	↑2,979	↓3,070
DN.DAH.CSHSCP	HSCP District Nursing Activity - No of supported deaths at home (NHS FV).	75	Activity Data	↓90	↓97

Priority 5 Good public information across all care and support working

Indicators under development

Priority 6 Workforce capacity and recruitment

Workforce data is important to the planning and delivery of services. Collation of the limitations related to reporting due to confides of current systems in operation across the three employing bodies is underway. This will help information of creation of agreed and consistent indicators that can be regularly monitored to allow analysis of workforce capacity across the HSCP.

Priority 5: Good public information across all care and support working

A neighbourhood model of delivery is being developed in partnership with Primary Care, Third Sector Interface partners and communities to provide robust information on available community groups and supports for people across communities.

This will be reported as part of wider engagement processes through the Strategic Planning Group, Carers Planning Group, SDS Steering Group and Lives Experience Panels for SDS, Mental Health and Substance Use, where shared resources will be developed. Updates on progress will be included in future performance reports.

Priority 6: Workforce capacity and recruitment

The Integrated Performance Framework sets out the requirement to develop data in order to plan and monitor service delivery.

Work is underway to refresh and update the workforce plan into 2026-2027 following updated guidance from the Scottish Government when it is published.

Strategic Theme 4: Supporting empowered people and communities

Working with communities to support and empower people to continue to live healthy, meaningful, and satisfying lives as active members of their community. Being innovative and creative in how care and support is provided. Support for unpaid carers; helping people live in their local communities, access to local support, dealing with isolation and loneliness. Planning community supports with third sector, independent sector and housing providers. Neighbourhood care, unpaid carers, third sector supports. It is also about providing people with good information and supporting our workforce.

Key	 Measure follows desired trend or meets target	 Measure does not follow desired trend or meet target	 Current data not available for comparison
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Reference	Performance indicator	Q4 25/26	Desired trend or target	12 month trend	3 month trend
HSC MHO 008	Number of Chief Social Work Officer Guardianships	185	Activity data	↑166	↓193
Priority 7 Support for Carers					
HSC CAR 001	Mobilise service - Discover - Number of people reached in the quarter	4,352	Q4 2,671	↑2,782	↑3,699
HSC CAR 002	Mobilise service - Engage - Number of people engaging in further services in the quarter	308	Q4 206	↓591	↑226
HSC CAR 003	Mobilise service - Support - Number of people engaging in deeper support in the quarter	160	Q4 90	↓194	↑121
HSC CAR 031	Citizens Advice Bureau - Active Clients accessing Unpaid Carer Advice Project in the quarter	70	Activity data	↓74	↑68
HSC CAR 032	Citizens Advice Bureau - New Clients accessing Unpaid Carer Advice Project in the quarter	20	Activity data	↑16	↓21
HSC CAR 034	Citizens Advice Bureau - Number of Level 1 advice contacts Unpaid Carer Advice Project in the quarter (Note a client may receive more than one type of advice)	214	Activity data	↑130	↓218
HSC CAR 035	Citizens Advice Bureau - Total project to date - Carer Household Financial Gain. *	£101,084	Activity data	£27,497	£99,394
HSC CAR 036	Citizens Advice Bureau - No of Referrals IN	48	Activity data	↑43	↓64
HSC CAR 037	Citizens Advice Bureau - No of Referrals OUT	15	Activity data	↓27	↓13
HSC CAR	Number carers accessing individual support from Carers Centres.	421	Activity data	↓464	↓451
HSC CAR	Number of carers registered and active with Carers Centres.	3,234	Activity data	↑3,146	↑3,232
HSC CAR	Number of New carers registered by Carers Centres.	182	Activity data	↑180	--182
HSC CAR	Number of Carer Support Plans offered by Carer Centres.	148	Activity data	↓183	↓153
HSC CAR	Number of Adult Carer Support Plans completed by Carer Centres.	81	Activity data	↓86	↓84
ASC	No of Adult Carer Support Plans in quarter (social care)	42	Activity data	↑35	↑25

*Note : Citizens Advice Scotland membership, Citizens Advice Bureau (CAB) are only permitted to disclose financial gains unless reported by the client as it is their right to decide. CAB are not permitted to report amounts beyond a one-year period (i.e. if a £30k award is granted across 3 years they are only permitted to report the first year's grant of £10k and the remaining £20k (from years 2 and 3) goes unreported). Therefore, such figures are likely to be far greater than those reported and should not be considered comparable to other providers that report on client financial gain

Priority 7: Support for Carers

Carers

As carers' support continues to be a priority for Clackmannanshire and Stirling HSCP, the Carers' Lead and Short Breaks Co-ordinator continue to progress work to widen the scope of support based on the needs of carers. This is reflected within the Improvement Plan linked to the Joint Inspection process. Digital and community supports are aligned within the Model of Commissioning for unpaid carers. Quarterly contract monitoring meetings are held with providers to oversee performance.

Digital Approach

Mobilise is the provider through which the HSCP's offers digital supports to unpaid carers across Clackmannanshire and Stirling. Digital carer engagement and support through Mobilise continues to exceed targets, with 4,352 individuals reached (denoted as 'Discover') during Q4 of 2025/26, which is over 160% higher than their target of 2,671. 308 individuals engaged in further services (denoted as 'Engage') against a target of 206 and 160 individuals engaged in deeper support (denoted as 'Support') against a target of 90.

Community support

Falkirk & Clackmannanshire Carers Centre – Clackmannanshire element only

The Carers Centre is located within the Clackmannanshire Community Health Centre, enabling their service to be more accessible to carers as well as the hospital discharge team to ensure carer's involvement in the discharge process. They also have a community presence in Alloa Speirs Centre and Alva Community Access Point.

Stirling Carers Centre

The Carers Centre located at Kintail House, Forthside Way, Stirling, with community presence at the Bellfield and Killin. Their wide-ranging community activities is reflected in the many locations across both Stirling localities with carer peer-to-peer community groups well established.

Citizens Advice Bureau, Unpaid carer advice project

The advice organisation is located at the Norman MacEwan Centre, Stirling, with a community presence in various locations. It is important to note that CAB's code of ethics / CAS Membership process stipulates that CAB can only report on Client Financial Gains that clients have informed them about. CAB are not permitted to follow up with clients to establish this and are not permitted to make assumptions. They are also not permitted to report on gains beyond one year i.e. where a £30k award is achieved over a 3 year period they can only report on £10k and the remaining £20k is unreported. The service has also been extended to Killin to provide the service to more carers, especially widening this support to those living within rural parts of Stirling. In 2025-26 Q4 £101,084 was gained by carer households as a result of this project.

Priority 9 Develop locally based multiagency working across communities

Locality Working

The Locality Working Steering Group is the operational aspect of Locality Planning, focussing on developing an integrated and joint working model across the Localities. The group promotes multidisciplinary working and supports GP Clinical Leads to progress co-ordinated community health and social care; bringing together the wider primary care team, social care, independent sector and third sector providers to deliver improved outcomes for local people.

The Locality Working Steering Group has established links with Locality Clusters and plans are being developed to address issues raised around working across the whole system, for example, referral pathways and joint case working. This aligns to the Social Work Front Door redesign

programme - Right Care, Right Time and work across other areas of operations including Health Improvement activity.

Locality Planning Networks

Health Improvement Service and Third Sector Interfaces (TSIs) are now working jointly on planning Locality Planning Network meetings in existing community venues. The first meeting under this revised approach is scheduled to take place in April 2026 with the Stirling Carers' Centre with others to follow across localities. Community organisations with an interest in Health and Social Care are being connected through TSIs to host meetings which TSIs and Health Improvement colleagues will facilitate. Input gained from communities will be fed into the IJB's Strategic Planning Group.

Strategic Theme 5: Reducing loneliness and isolation

Our society is changing, accelerated by the pandemic and there is increasing risk of social isolation and loneliness, both of which can impact a person's physical and mental wellbeing. We will work with communities to support local communities to build connections. We will build preventions and early interventions around changing the narrative around loneliness and isolation and find new ways for people to ask for help without feeling embarrassed.

Reference	Performance indicator	Q4 25/26	Desired trend or target	12 month trend	3 month trend
HSC CLW 001	Number of social prescribing referrals for Clackmannanshire & Stirling through Community Link Workers (CLW).	103	↑	↑33	↑41
HSC CLW 002	Number of social prescribing encounters for Clackmannanshire & Stirling through Community Link Workers (CLW).	343	↑	↑123	↑218

Third sector update

The work of Clackmannanshire Third Sector Interface (CTSI) and Stirling Voluntary Enterprise (SVE) is crucial to tackling loneliness and isolation within our communities, with most of the groups and organisations providing people with a way to reconnect to their communities.

The Community Link Workers (CLW) are supporting people as individuals to participate in community activities. The main sources of referrals are GP Surgeries and Primary Care Mental Health Nurses. The main reasons for referrals are social prescribing for mental health and social isolation followed by financial and housing problems. There has been an increase in the number of referrals and encounters in 2025/26 Q4

Information regarding local community groups is collated in the Clackmannanshire Third Sector Information directory and there is also information on ALISS, the national directory. We know that the groups collect information on the numbers of people accessing their services and we will work collaboratively to find appropriate and proportionate information to represent the breadth of work across our communities to reduce loneliness and isolation for future reporting.

Inspection of Services

Registered services owned by the Partnership are inspected annually by the Care Inspectorate. There were no registered service inspections during January to March 2026. Additional information and full details on any inspections can be found at the [Care Inspectorate](#) website. Since 1 April 2018, the new [Health and Social Care Standards](#) have been used across Scotland. In response to these new standards, the Care Inspectorate introduced a [new framework for inspections](#) of care homes for older people.

Ministerial Strategic Group (MSG) Indicators



MSG Indicators Workbook - Summary



Partnership
Clackmannanshire & Stirling

Locality
All

12 months to:
November 2025

← Please hover over the blue icon for more information				
Indicators 1 to 4 (values shown for patients over 18 years of age)	12 months from December 2024 to November 2025	12 months total up to November 2024	12 months total up to November 2025	Percentage change (i)
Indicator 1a - Number of Emergency Admissions		15,438	16,304	5.6%
Indicator 1b - Number of Admissions from A&E		7,136	7,534	5.6%
Indicator 2a - Number of Unscheduled Bed Days; Acute		109,732	99,460	-9.4%
Indicator 2b - Number of Unscheduled Bed Days; Geriatric Long Stay		10	66	560.0%
Indicator 2c - Number of Unscheduled Bed Days; Mental Health		20,246	13,599	-32.8%
Indicator 3a - Number of A&E Attendances		25,054	24,595	-1.8%
Indicator 4a - Delayed Discharge Bed Days; All Reasons		20,075	16,411	-18.3%
Indicator 4b - Delayed Discharge Bed Days; Code 9		9,671	7,898	-18.3%
Indicator 4c - Delayed Discharge Bed Days; Health and Social Care reasons		10,331	8,480	-17.9%
Indicator 4d - Delayed Discharge Bed Days; Patient/Carer/Family-related reasons		73	33	-54.8%
Indicators 5 and 6	Trend of annual totals	Previous financial year	Latest financial year	% point (pp) change (i)
Indicator 5 - Last Six Months of Life by Setting (Community, All Ages)		2023/24 89.4%	2024/25p 88.7%	-0.69%
Indicator 6 - Percentage of Population in Institutional or Community Settings (Home - Unsupported, All Ages)		2022/23 97.7%	2023/24 97.6%	-0.62%

Note - p after a year denotes that the data is provisional; please see Notes tab for further details

Source: PHS NSS Data

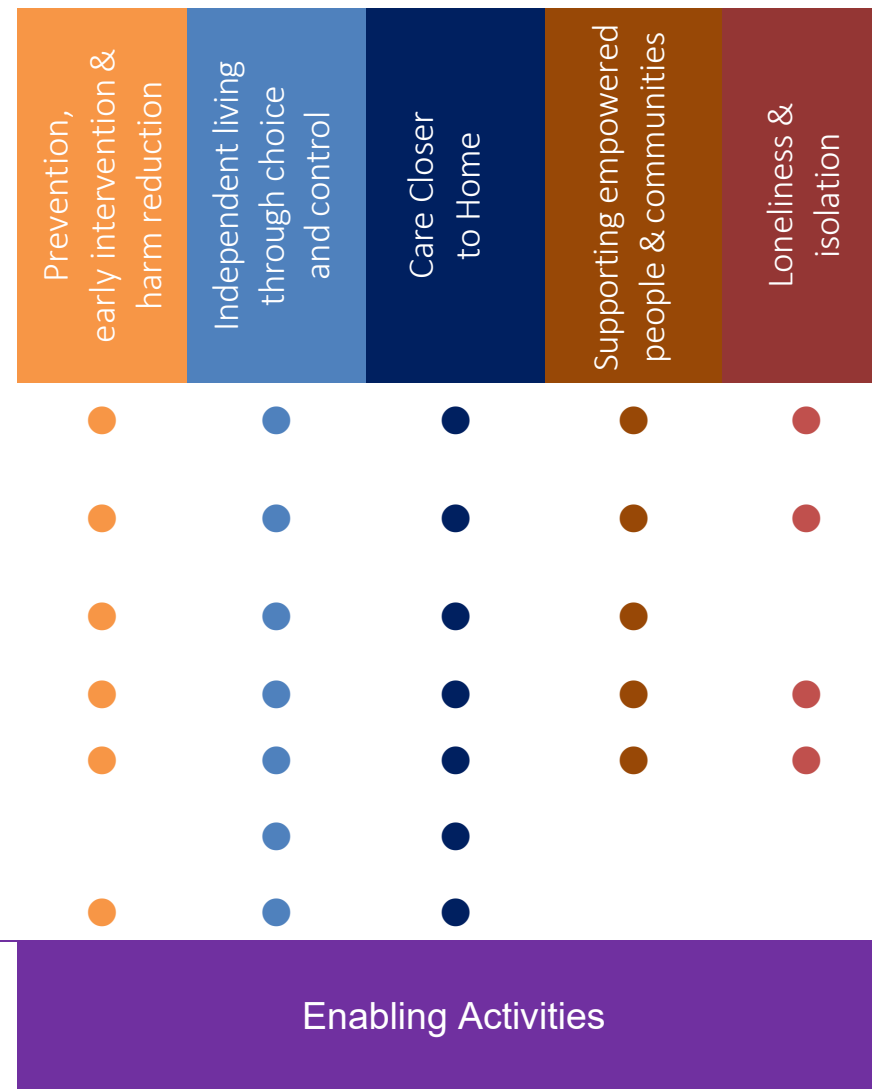
The table above outlines the most up-to-date information for the MSG indicators to November 2025 where completeness for Forth Valley NHS is 99%. Please note completeness for December 2025 is currently 57%.

National Health & Wellbeing Outcomes

All themes and priorities of the Strategic Commissioning Plan are linked to the national Health and Wellbeing Outcomes. Each theme will demonstrate improvement for people and communities, how we are embedding a human rights based approach, consideration for equalities and evidencing improvement across the services we deliver.

Health and Wellbeing Outcomes

1. People are able to look after and improve their own health and wellbeing and live in good health for longer.
2. People, including those with disabilities or long term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.
3. People who use health and social care services have positive experiences of those services, and have their dignity respected.
4. Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.
5. Health and social care services contribute to reducing health inequalities.
6. People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact on their caring role on their own health and wellbeing.
7. People who use health and social care services are safe from harm.
8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.
9. Resources are used effectively and efficiently in the provision of health and social care services.



Glossary

(A&E) Accident & Emergency Services - Collectively the term Accident and Emergency (A&E) Services includes the following site types: Emergency Departments; Minor Injury Units, community A&Es or community casualty departments that are GP or nurse led.

MIU - Minor Injuries Unit

Admission - Admission to a hospital bed in the same NHS hospital following an attendance at an ED service.

Admission rate - the number of admissions attributed to a group or region divided by the number of people in that group (the population).

Attendance - The presence of a patient in an A&E service seeking medical attention. **Attendance rate** - The number of attendances attributed to a group or region divided by the number of residents in that group (the population).

Census point - The census figure reflects the position as at the last Thursday of the month

CGL - Change Grow Live Forth Valley Recovery Community

CLW - Community Link Worker

CTSI - Clackmannanshire Third Sector Interface

DD - Delayed Discharge

Standard - Standard Delays include 'health and social care reasons' which account for assessment delays, statutory funding, place availability or care arrangements, 'patient/carer/family related reasons', where there are disagreements (other than a medical appeal), legal issues or patients exercising right of choice.

Code 9 - Code 9 and its various secondary codes, are used by partnerships that are unable, for reasons beyond their control, to secure a patient's safe, timely and appropriate discharge from hospital:

The patient is delayed awaiting availability of a place in a specialist facility, where no facilities exist and an interim move would not be appropriate i.e. no other suitable facility available, patients for whom an interim move is not possible or reasonable or the patient lacks capacity, is going through a Guardianship process.

Code 100 - Some patients destined to undergo a change in care setting should not be classified as delayed discharges and can be categorised as:

- Long-term hospital in-patients whose medical status has changed over a prolonged period of treatment and discharge planning such that their care needs can now be properly met in non-hospital settings. These might be Mental Health patients or Hospital Based Complex Clinical Care patients who have been reassessed as no longer requiring such care
- Patients awaiting a 're-provisioning' programme where there is a formal (funded) agreement between the relevant health and/or social work agencies
- Information on patients recorded as code 100 is not published but details are made available to the Scottish Government.

FD MDT - Adult Social Care Front Door Service Multidisciplinary Team - new referrals for Adult Social Care are discussed helping to decide who is best placed to proceed with referrals, to ensure care and support is able to be accessed in a more coordinated way

FV - Forth Valley

HEAT Target - Each year, the Scottish Government sets performance targets for NHS Boards to ensure that the resources made available to them are directed to priority areas for improvement and are consistent with the Scottish Government's Purpose and National Outcomes, These targets are focused on Health Improvement, Efficiency, Access and Treatment, and are known collectively as HEAT targets.

HSCP - Health and Social Care Partnership - In this document this refers to Clackmannanshire and Stirling Health and Social Care Partnership.

MECs - Mobile Emergency Care Service

RTT - Referral to treatment time

SDS - Self Directed Support

Option 1 – Direct Payments This is the option that gives you the most control, flexibility and responsibility when it comes to your social care support.

Option 2 – Individual Budgets This is the option where you choose how you want to be supported and then the support is arranged on your behalf. You direct the support, but you do not have to manage the money.

Option 3 – Arranged Support This is the option where you ask your local council to choose and arrange the support that it thinks is right for you. You are not responsible for arranging the support, and you have less direct choice and control over how the support is arranged.

Option 4 (mixture of options 1, 2 and 3) This is where you choose the parts of your support you want to have direct control over, and what you want to leave to your council to sort out for you.

SVE - Stirling Voluntary Enterprise