

**East Ayrshire Health & Social Care Partnership
Integration Joint Board
24 September 2025 at 2pm
Council Chambers/ MS Teams**

Present:

*Councillor Douglas Reid, East Ayrshire Council, (Chair)
Ms Marion MacAulay, Head of Children's Health, Care & Justice
Mr Alex McPhee, Interim Chief Financial Officer
Dr Alexia Pellowe, Clinical Director
*Councillor Clare Maitland, East Ayrshire Council
*Ms Jennifer Wilson, NHS Executive Nurse Director
*Ms Sheila Cowan, NHS Non-Executive Board Member
*Mr Neil McAleese, NHS Non-Executive Board Member
*Councillor Neill Watts, East Ayrshire Council
*Councillor Linda Mabon, East Ayrshire Council
Ms Lianne McNally, AHP Senior Manager
Ms Shirley Ferguson, Union Representative

****signifies a voting member***

In Attendance:

Mr Erik Sutherland, Head of Locality Health & Care Services
Ms Debbie McGill, Head of Primary and Urgent Care
Ms Amanda McInnes, Senior Manager Business Support
Ms Fiona Mitchell-Knight, Audit Scotland
Ms Louisa Yule, Senior Audit Manager, Audit Scotland
Mr Paul Davies, Audit Manager, Audit Scotland
Ms Julie Ross-Binning, Senior Business Support Officer

Alison Anderson, Committee Secretary (Minutes)

Agenda	Discussion	Action
1.	<p><u>Welcome & Apologies</u></p> <p>Councillor Douglas Reid welcomed everyone to the meeting and noted apologies from Craig McArthur, Dr Sukhomoy Das, Allina Das, Fiona Pirrie and Laura McGarrity.</p> <p>A welcome was given to visitors today, Fiona Mitchell-Knight and Louisa Yule from Audit Scotland.</p>	

	It was agreed that the agenda items for this meeting be signed off Monday 29th September if approved due to today's absence of Craig McArthur and Dr Sukhomoy Das.	
2.	<p><u>Audited Annual Accounts 2025/25</u></p> <p>Mr Alex McPhee presented the audited Annual Accounts for 2024/25 to the IJB for approval, advised of the requirements introduced by the Local Authority Accounts (Scotland) Regulations 2014 and asked the Board to consider the External Auditor's ISA 260 Report, detailing the outcome of the audit of the Annual Accounts (which is the second agenda item at the meeting).</p> <p>It was noted that the IJBs External Auditor (Audit Scotland) presented their Annual Audit Plan 2024/25 to the Audit and Performance Committee (APC) on 25 March 2025. Audit Scotland outlined within this report that they were planning on bringing their ISA260 Annual Audit Report to the meeting of the IJB on 24 September 2025 for approval in advance of the 30 September approval deadline.</p> <p>The unaudited Annual Accounts 2024/25 were approved by the IJB on 25 June 2025. The audited Annual Accounts 2024/25 are presented to today's meeting of the IJB for formal approval, along with the External Audit ISA 260 report. Alex McPhee highlighted that there are no changes to the figures presented in the unaudited Annual Accounts, with only narrative changes, including updated performance information which wasn't published at 25 June.</p> <p>It was advised following formal IJB approval, the Annual Accounts 2024/25 and External Audit ISA 260 report will be forwarded to the Controller of Audit. A copy of the management Letter of Representation (ISA580), which will be signed and passed to the External Auditor following IJB approval of the Annual Accounts, is included as an appendix to this report.</p> <p>Alex McPhee recorded his thanks to Audit Scotland for their help and support with the annual audit.</p> <p>The Board noted the report and agreed the following recommendations:</p> <ol style="list-style-type: none"> i. Note the audited final outturn position for the IJB for 2024/25; ii. Approve that earmarked balances totalling £2.140m are retained within the IJB Reserve for their intended purposes; iii. Note the content of the Independent Auditor's Report as included at section 7 of the Annual Accounts; iv. Note the content of the separate External Auditor's ISA 260 Annual Audit Report detailing the outcome of the audit, as presented at today's meeting of the IJB; v. Approve the East Ayrshire Health and Social Care Partnership audited Annual Accounts 2024/25; and vi. Otherwise note the contents of the report. 	

3.	<p><u>External Audit Annual Report 2024/25</u></p> <p>Ms Fiona Mitchell-Knight presented the External Audit Annual Report 2024/25 (ISA260) and advised of there being two separate documents from Audit Scotland, 1st one being a letter including two appendices. This confirmed, at the time of issuing the letter to the Committee, all work was complete with the final version reviewed and ready for signing today. It was highlighted that unmodified opinions could be issued in the Independent Auditor's report appendix 1. It was advised that appendix 2 was the Letter of Representation, which would be signed by the Interim Chief Finance Officer (IJB Section 95 Officer), and relates to aspects of the annual accounts including the judgements and estimates made.</p> <p>The second document was the Annual Audit Report, the main and key messages of which were discussed and highlighted including: financial management and reporting arrangements being appropriate, allowing members and officers to scrutinise the budget; and of the IJB having appropriate governance arrangements in place to support the scrutiny of decisions by the Board.</p> <p>It was highlighted of the challenging financial position and the £6m overspend reported within the accounts for the year with additional funding required from partners to meet the cost of the overspend. It was also noted no significant findings or key audit matters to report and that the IJB had no uncommitted reserve balances and earmarked reserves had reduced.</p> <p>It was also highlighted that the majority of the remaining earmarked reserves are planned for utilisation for 2026/27.</p> <p>Fiona Mitchell-Knight concluded by highlighting the remainder of key messages and action plan, with reference to financial sustainability which is the key financial challenge for all thirty-one IJBs across Scotland, with similar messaging anticipated in all ISA260 reports for 2024/25.</p> <p>In regard to the influence had in feeding back concerns to the Scottish Government in terms of the financial framework, it was advised that all reports are considered by the Controller of Audit who reports on an annual basis to the accounts commission on the position of the finances of local authorities and IJB. The Auditor General also reports on the same messages from the health sector and there is also a programme of national reporting for social care which is part of the national programme.</p> <p>Following discussion of both items, IJB members in attendance today approved the Annual Accounts and the Annual Audit Report from Audit Scotland.</p>	
4.	<p><u>AOCB</u></p> <p>None</p>	

5.	<u>Date Of Next Meeting</u> Wednesday 29 October 2025, at 2.00pm, Council Chambers/ MS Team	
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