

## Scope

# IJB finance and performance report 2024

How effectively are IJBs responding to current challenges in the health and social care sector?

ACCOUNTS COMMISSION 

Prepared by Audit Scotland

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## Background

Integration joint boards (IJBs) are responsible for the strategic planning and commissioning of a wide range of social care and community health services. They work with a wide range of partners including Scotland's councils and territorial NHS boards, overseeing around £9.2 billion of health and social care resources each year. The services they provide are vital to the wellbeing of our communities. In this report, we will focus on the urgent action needed to address critical issues in the delivery of social care services.

We have highlighted in a range of previous reports, the challenges faced by IJBs in providing social care. Our 2022 joint [Social care briefing](#) with the Auditor General for Scotland set out how challenges such as increasing demand for services, recruitment and retention issues and financial pressures were threatening the sustainability of social care services. Our joint work in [2014](#) and [2017](#) set out the progress of the self-

directed support legislation (SDS) implementation and found that in some areas not everyone was getting the choice and control in their social care support envisaged in the SDS legislation. Our joint reports on the integration of health and social care in [2015](#) and [2018](#), set out that improvements are needed in areas such as collaborative leadership, increased integrated finances, improving accountability arrangements and improving data collection and sharing. Our most recent Commission [IJB financial analysis](#), published in April 2023 set out the considerable financial and service challenges facing IJBs.

In this latest piece of work, we will build on previous reports, assessing the financial sustainability of IJBs, their performance and outcomes for service users. Key areas we will comment on in this piece of work will include:

- the context and challenges for IJBs

- performance against national health and wellbeing outcomes and targets alongside other publicly available performance information
- the financial performance of IJBs in 2022/23 and the financial outlook for IJBs in 2023/24 and beyond
- the effectiveness of arrangements in commissioning and procuring social care services in IJBs.

We will set out a 'spotlight' focus on commissioning and procurement of social care in the report including the identification of good practice, because effective commissioning and procurement by IJBs is vital in ensuring the quality, availability and sustainability of the social care services that communities and individuals need.

### Why is this work important?

Current and emerging finance and service demand pressures mean it is important to report publicly on how IJBs are managing these challenges while ensuring people receive the care they need at the right time, in the right setting with a focus on community-based, preventative care.

### How will we carry out this work?

Our report will draw on the audited annual accounts and annual audit and performance reports of IJBs. We will also draw on national performance audit reports, scrutiny reports and information from other sources including published data. We will supplement this through interviews with officers and members of IJBs, councils, professional bodies, other scrutiny bodies, service providers, and organisations representing service users and unpaid carers. We will also convene a roundtable with key stakeholders in social care to discuss the issues, gather knowledge from experts and potentially identify 'spotlight' focus areas for future reports.

### What do we want to happen as a result?

Our work will:

- provide an independent assessment and assurance about how effectively IJBs are performing
- assess how well IJBs are responding to the challenges they face and planning for the future
- highlight good practice, making recommendations to improve financial and performance management
- help IJBs identify improvements to commissioning and procurement, supporting improvements in the quality of experiences and outcomes for those people receiving social care.

### Timetable

We will carry out the work between December 2023 and May 2024. We aim to publish a report in June 2024.

### Contact

If you have any questions, or would like more information about this work, please contact Zoe McGuire, Audit Manager, on 0131 625 1633 or by email at [zmcguire@audit-scotland.gov.uk](mailto:zmcguire@audit-scotland.gov.uk)

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