

News release on behalf of the Accounts Commission

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Reform urgently needed to tackle precarious health and social care finances

Community health and social care finances are increasingly precarious. Integration Joint Boards (IJBs) must urgently work with their partners in the NHS and councils to reform how they deliver services to achieve financial sustainability.

Scotland's IJBs plan and commission many vital community-based health and social care services. A new report from the Accounts Commission warns that IJBs cannot manage future financial pressures in isolation – collaboration across IJBs and between council and NHS partners is vital. The continuing high turnover of chief executive and chief financial officers is worrying at a time when strong and stable collaborative leadership is crucial.

IJB funding has increased in the past year, but there is ongoing overspending, running down of reserves and reliance on one-off savings. During 2023/24, reserves were depleted by 40 per cent, with the projected funding gap for services increasing from £357 million in 2023/24 to £457 million in 2024/25. This will hinder IJBs' ability to address future budget gaps and make them less able to meet unexpected costs.

IJBs, alongside their NHS and council partners, need to be transparent with communities about what this means for services, and collaborate to plan for the major reforms required.

Malcolm Bell, Member of the Accounts Commission said:

"For too long, Integration Joint Boards have been fire-fighting immediate financial challenges. Now they must shift from making one-off savings and relying on reserves to transform how services are delivered if they are to tackle their precarious finances.

"A stronger focus on prevention is needed, with candid conversations with communities, councils and NHS partners vital around the difficult choices that need to be made."

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Notes to Editor:

1. Further detail about the financial performance of individual IJBs and comparative data [is available online](#). Accounts Commission members, Malcolm Bell and Angela Leitch have [published an accompanying blog on the current pressures facing Scotland's Integration Joint Boards](#).

2. Audit Scotland carries out extensive work on Scotland's health and social care services, alongside reporting on the financial performance of health and social care integration authorities and NHS Bodies, such as health boards, on behalf of the [Auditor General](#) and the [Accounts Commission](#). Find out more about this work [on our website](#).

3. In Autumn 2025 a report will be published on the performance of services delivered by IJBs.

4. All reports by the Accounts Commission and Auditor General published since 2000 are available at www.audit.scot

- The Accounts Commission is the public spending watchdog for local government. It holds councils and various joint boards and committees in Scotland to account and help them improve. It operates impartially and independently of councils and of the Scottish Government, and meets and reports in public.
- Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.

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