

DRAFT - Action Plan in response to Aberdeen City IJB 2024/25 Annual Audit Report

Area	Action	Responsible Officer/Group	Timeline
Financial Leadership	Recruit Deputy CFO to increase capacity	Chief Officer/CFO	Interviews 7 th October 2025
	Implement onboarding plan for Deputy CFO (training & mentoring)	ACC Chief Finance Officer (CFO) in collaboration with NHSG Director of Finance	Within 3 months of appointment
Budgeting & Financial Modelling	Full review of budget financial model; share with Risk, Audit & Performance Committee for scrutiny	CFO/Risk, Audit & Performance Committee	Review by March 2026; annual review
	Establish formal quarterly monitoring/reporting of savings plan progress	CFO/Budget Savings Oversight Group	Monthly challenge by Budget Savings Oversight Group Quarterly report to each RAPC established.
Savings Delivery	Develop and implement robust savings plans 2026/27 and for 2027/28, with clear accountability	Senior Leadership Team/Budget Savings Oversight Group	By start of each financial year; ongoing monitoring
Management Data & Performance	Build on the Population Needs Assessment to understand demand and use of data for decision-making	Chief Officer/ACC Data & Insights team and NHSG Health Intelligence	Specification by March 2026; implementation by August 2026

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	<p>Set challenging performance targets; implement real-time dashboard</p> <p>Work with partner IT leads to identify data needs and develop standard reports for inclusion in monthly routines, including D365 & Trak</p>	<p>Chief Officer/Senior Leadership Team</p> <p>Strategy & Transformation Lead/ Partner IT leads</p>	<p>Targets by March 2026; dashboards by June 2026</p> <p>Engage with partner IT leads to identify data needs – December 2025</p> <p>Develop reports – March 2026</p>
Governance & Reporting	Review arrangements for approving annual accounts to align with best practice – prepare an annual accounts timetable for agreement with audit and review of working papers for audit.	Chief Officer/CFO/Risk, Audit & Performance Committee	By March 2026
	Ensure management commentary in accounts provides clear, balanced narrative on performance	CFO/Senior Leadership Team	For next annual accounts cycle
Workforce Planning	Update Workforce Plan with measurable targets and indicators; report progress to board	People and Organisation Lead	By March 2026
Strategic Planning & Best Value	Improve visibility of link between delivery plan measures, strategic priorities, and national indicators	Strategy & Transformation Lead	By next Strategic Plan review (2026)

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Monitoring & Review	Assign lead officer for each action; require quarterly progress updates to Risk, Audit & Performance Committee	Chief Officer/Risk, Audit & Performance Committee	Quarterly, ongoing
	Review and update action plan annually in response to audit findings and organisational changes	Chief Officer/Risk, Audit & Performance Committee	Annually

References

[1] [Aberdeen City IJB Draft Annual Audit Report 2024-25 - draft issued](#)