

4th Floor
102 West Port
Edinburgh EH3 9DN

4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

1st Floor, Room F03
The Green House
Beechwood Business Park North
Inverness
IV2 3BL

T: 0131 625 1500
E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk



Performance and Audit Committee

26th September 2018

East Renfrewshire Health and Social Care Partnership Integration Joint Board Audit of 2017/18 annual accounts

Independent auditor's report

1. Our audit work on the 2017/18 annual accounts is now substantially complete. I anticipate being able to issue unqualified audit opinions in the independent auditor's report on 28th September 2018 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Performance and Audit Committee's consideration our draft annual report on the 2017/18 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.
3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice.
4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We have no unadjusted misstatements to be corrected

Fraud, subsequent events and compliance with laws and regulations

6. In presenting this report to the Performance and Audit Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention

Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Chief Finance Officer on aspects of the annual accounts, including the judgements and estimates made.
8. A draft letter of representation is attached at **Appendix B**. This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of East Renfrewshire Health and Social Care Partnership Integration Joint Board and the Accounts Commission

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of East Renfrewshire Health and Social Care Partnership Integration Joint Board for the year ended 31 March 2018 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 (the 2017/18 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2017/18 Code of the state of affairs of the body as at 31 March 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2017/18 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the Head of Finance and Resources has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Responsibilities of the Head of Finance and Resources and Performance and Audit Committee for the financial statements

As explained more fully in the Statement of Responsibilities, the Head of Finance and Resources is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Head of Finance and Resources determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Head of Finance and Resources is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Performance and Audit Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the annual accounts

The Head of Finance and Resources is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If,

based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

David McConnell MA CPFA

Audit Director

Audit Scotland

4rth Floor

8 Nelson Mandela Place

Glasgow

G2 1BT

28 September 2018

BLANK PAGE

APPENDIX B: Letter of Representation (ISA 580)

David McConnell MA CPFA
Audit Director
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Dave

East Renfrewshire Health and Social Care Integration Joint Board Annual Accounts 2017/18

1. This representation letter is provided in connection with your audit of the annual accounts of East Renfrewshire Health and Social Care Partnership Integration Joint Board for the year ended 31 March 2018 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration report, management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the Performance and Audit Committee, the following representations given to you in connection with your audit of East Renfrewshire Health and Social Care Partnership Integration Joint Board's annual accounts for the year ended 31 March 2018.

General

3. East Renfrewshire Health and Social Care Partnership Integration Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2017/18 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by East Renfrewshire Health and Social Care Partnership Integration Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 (2017/18 accounting code), mandatory guidance from LASAAC, and the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the East Renfrewshire Health and Social Care Integration Joint Board at 31 March 2018 and the transactions for 2017/18.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2017/18 accounting code, where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to East Renfrewshire Health and Social Care Partnership Integration Joint Board's circumstances and have been consistently applied.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed East Renfrewshire Health and Social Care Partnership Integration Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on East Renfrewshire Health and Social Care Partnership Integration Joint Board's ability to continue as a going concern.

Liabilities

10. All liabilities at 31 March 2018 of which I am aware have been recognised in the annual accounts.
11. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

12. I have provided you with all information in relation to :
- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

13. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

14. All material transactions with related parties have been disclosed in the financial statements in accordance with the 2017/18 accounting code. I have made available to you the identity of all the East Renfrewshire Health and Social Care Partnership Integration Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

15. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

16. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

17. I confirm that the East Renfrewshire Health and Social Care Partnership Integration Joint Board has undertaken a review of the systems of internal control during 2017/18 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.
18. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2018, which require to be reflected.

Balance Sheet

19. There are no events subsequent to 31 March 2018 for which the 2017/18 accounting code requires adjustment or disclosure.

Yours sincerely

Lesley Bairden
Head of Finance and Resources
East Renfrewshire Health and Social Care Partnership Integration Joint Board

BLANK PAGE

East Renfrewshire Health and Social Care Integration Joint Board

2017/18 Annual Audit Report - DRAFT



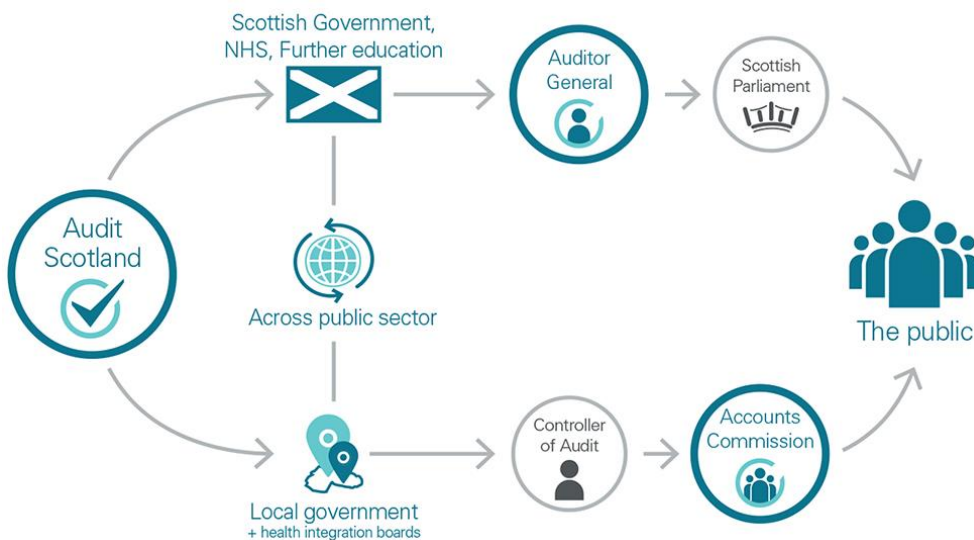
 AUDIT SCOTLAND

Prepared for the East Renfrewshire Health and Social Care IJB and the Controller of Audit
26 September 2018

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations

Contents

Key messages	4
Introduction	5
Part 1 Audit of 2017/18 annual accounts	7
Part 2 Financial management and sustainability	11
Part 3 Governance, transparency and value for money	14
Appendix 1 Action plan 2017/18	19
Appendix 2 Significant audit risks identified during planning	22
Appendix 3 Summary of national performance reports 2017/18	24

BLANK PAGE

Key messages

2017/18 annual report and accounts

- 1 In our opinion East Renfrewshire Health and Social Care IJB's financial statements give a true and fair view and were properly prepared.
- 2 The management commentary, remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with applicable guidance.

Financial management and sustainability

- 3 The IJB has appropriate and effective budgetary processes arrangements in place which provide timely and reliable information for monitoring financial performance. A longer term financial strategy should be prepared to support future financial planning.
- 4 The IJB returned an underspend against budget of £0.449million in 2017/18 which was transferred to earmarked reserves. The IJB held reserves of £4.809m at the end of 2017/18. Of this £4.537m was earmarked for specific purposes while £0.272m is held within general reserves. This is below its general reserves target of £1.540m. The IJB has plans to utilise £1.864m of its reserves in 2018/19, leaving limited available reserves to provides for future contingencies or unplanned costs.
- 5 The IJB has a savings requirement of £1.9m for 2018/19 and potentially £8.3m over the two years to 2020/21. There will be considerable financial pressures over the short term and the achievement of savings without impacting on the level of services will be a significant challenge

Governance, transparency and value for money

- 6 The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the board and is transparent in the way it conducts its business.
- 7 The IJB has updated its Strategic Plan for 2018-21. While the IJB's current quarterly and annual performance reports record performance against targets, the current Strategic Plan does not include the indicators by which the IJB will measure its performance and progress in achieving its strategic priorities.
- 8 Work is ongoing to develop a workforce plan which reflects the revised management and staffing structures.

Introduction

1. This report is a summary of our findings arising from the 2017/18 audit of East Renfrewshire Health and Social Care Integration Joint Board, hereby referred to as the East Renfrewshire IJB.
2. The scope of our audit was set out in our Annual Audit Plan presented to the 4th April 2018 meeting of the Performance and Audit Committee. This report comprises the findings from:
 - an audit of the IJB's annual accounts
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

Exhibit 1

Audit dimensions



Source: Code of Audit Practice 2016

3. The main elements of our audit work in 2017/18 have been:
 - an audit of the IJB's 2017/18 annual accounts including issuing an independent auditor's report setting out our opinions
 - consideration of the four audit dimensions.
4. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices.
5. The IJB is responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

6. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government (Scotland) Act 1973, the [Code of Audit Practice \(2016\)](#), supplementary guidance, and International Standards on Auditing in the UK.
7. As public sector auditors we give independent opinions on the annual accounts. We also review and provide conclusions on the effectiveness of the IJB's performance management arrangements, suitability and effectiveness of corporate governance arrangements, and financial position and arrangements for securing financial sustainability. In doing this, we aim to support improvement and accountability.
8. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice \(2016\)](#) and supplementary guidance.
9. The weaknesses or risks identified in this report are only those that have come to our attention during our normal audit work, and may not be all that exist.
10. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.
11. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can confirm that we have not undertaken any non-audit related services and therefore the 2017/18 audit fee of £24,000 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Adding value through the audit

12. Our aim is to add value to the IJB by increasing insight into, and offering foresight on financial sustainability, risk and performance and by identifying areas of improvement and encouraging good practice. In so doing, we aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources.
13. This report is addressed to both the board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk.
14. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

Part 1

Audit of 2017/18 annual accounts



Main judgements

In our opinion East Renfrewshire IJB's financial statements give a true and fair view and were properly prepared.

The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with applicable guidance.

Audit opinions on the annual accounts

15. The annual accounts for the year ended 31 March 2018 were approved by the Board on 26 September 2018. We reported within our independent auditor's report that in our opinion:
- the financial statements give a true and fair view and were properly prepared
 - the audited part of the remuneration report, management commentary, and annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.
16. We have nothing to report in respect of misstatements in the other information in the financial statements, the adequacy of accounting records, and the information and explanations we received.

The annual accounts are the principal means of accounting for the stewardship of the board's resources and its performance in the use of those resources.

Submission of annual accounts for audit

17. We received the unaudited annual accounts on 28 June 2018 in line with our agreed audit timetable. Additionally, the IJB provided the necessary information to NHS Greater Glasgow and Clyde for consolidation purposes in line with the agreed timetable between the partnership bodies. The financial information provided to the Health Board did not require subsequent amendment. The IJB also provided the required financial information to East Renfrewshire Council in time for the Council to prepare its draft group accounts.
18. The working papers provided with the unaudited annual accounts were well documented and finance staff provided good support to the audit team which helped ensure the audit process ran smoothly.

Risks of material misstatement

19. [Appendix 2](#) provides a description of those assessed risks of material misstatement that were identified during the planning process, how we addressed these and our conclusions. These risks had the greatest effect on the overall audit strategy, the allocation of staff resources to the audit and directing the efforts of the audit team.

Materiality

- 20.** Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement. It is affected by our perception of the financial information needs of users of the financial statements.
- 21.** Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. We assess the materiality of uncorrected misstatements, both individually and collectively. The assessment of materiality was recalculated on receipt of the unaudited financial statements and is summarised in [Exhibit 2](#). The recalculated values were not significantly different to those calculated during the planning stage, and therefore did not have an impact on our audit approach.

Exhibit 2 Materiality values

Materiality level	Amount
Overall materiality	£1.490 million
Performance materiality	£1.043 million
Reporting threshold	£15 thousand

Source: East Renfrewshire IJB 2017/18 Annual Accounts

How we evaluate misstatements

- 22.** It is our responsibility to request that all misstatements are corrected although the financial decision on this lies with those charged with governance considering advice from senior officers and materiality.
- 23.** There were no adjustments to the unaudited financial statements arising from our audit.

Significant findings from the audit in accordance with ISA 260

- 24.** International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. These are summarised in [Exhibit 3](#). Where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in [Appendix 1](#) has been included.
- 25.** The findings include our views about significant qualitative aspects of the board's accounting practices including:

- Accounting policies
- Accounting estimates and judgements
- Significant financial statements disclosures
- Timing of transactions and the period in which they are recorded

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> • The impact on the financial statements of any uncertainties • Misstatements in the annual report and accounts | <ul style="list-style-type: none"> • The effect of any unusual transactions on the financial statements • Disagreement over any accounting treatment or financial statements disclosure |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Exhibit 3

Significant findings from the audit of the financial statements

Issue	Resolution
<p>1. Hosted Services</p> <p>The IJB hosts the Specialist Learning Disabilities service on behalf of the 6 IJBs within the NHS Greater Glasgow and Clyde area.</p> <p>For 2017/18 it was agreed by the 6 IJBs that they would account for their respective hosted service(s) under the principal arrangement as opposed to the previous policy of accounting for each hosted service under the agency arrangement. Accounting for the hosted services under the principal approach requires the IJB to now accept the risks and rewards of any over/underspends incurred in running the service. In 2016/17 income and expenditure relating to hosted services was allocated across all IJBs based on population. The total costs and income of the hosted service for Specialist Learning Disabilities have been included in the IJB's accounts for 2017/18.</p> <p>Audit work was undertaken to ensure that the IJB correctly accounted for the hosted services and that the prior year adjustment was in line with accounting standards.</p>	<p>Hosted services have been accounted for as a principal arrangement in the 2017/18 financial statements. The 2016/17 comparative figures in the annual accounts have been restated to reflect the revised accounting arrangements. This has resulted in an increase to the prior year net expenditure in the Comprehensive Income and Expenditure Statement of £0.833 million, and a corresponding increase in the taxation and non-specific grant income. The net impact on the 2016/17 surplus on the provision of services as a result of the restatement is nil.</p> <p>We have reviewed management's accounting treatment of hosted services, including the additional narrative disclosures, as part of our 2017/18 financial statements audit work and have concluded that it is in accordance with accounting requirements.</p>

Good practice in financial reporting

26. Audit Scotland published a good practice note on '[Improving the quality of local authority accounts – integration joint boards](#)' (April 2018). We have considered the IJB's accounts against this note and concluded that the accounts generally reflect that good practice.

Follow up of prior year recommendations

27. We have followed up actions previously reported and assessed progress with implementation, these are reported in [Appendix 1](#) and identified by the prefix b/f (brought forward).
28. Three agreed actions were raised in 2016/17 relating to:
- The need for future efficiency savings
 - Delays in agreeing the budgeted contributions from NHS Greater Glasgow and Clyde
 - The need to develop a longer term financial strategy

29. These actions are still ongoing and continue to be relevant for 2017/18. Where relevant, revised responses and timescales have been agreed with management in Appendix 1

Part 2

Financial management and sustainability



Main judgements

The IJB has appropriate and effective budgetary processes in place which provide timely and reliable information for monitoring financial performance. A longer term financial strategy should be prepared to support future financial planning



The IJB returned an underspend against budget of £0.449 million in 2017/18 which was transferred to earmarked reserves. The IJB held reserves of £4.809m at the end of 2017/18. Of this £4.537m was earmarked for specific purposes while £0.272m is held within general reserves. This is below its general reserves target of £1.540m. The IJB has plans to utilise £1.864m of its reserves in 2018/19, leaving limited available reserves to provide for future contingencies or unplanned costs.

The IJB has a savings requirement of £1.9m for 2018/19 and potentially £8.3m over the two years to 2020/21. There will be considerable financial pressures over the short term and the achievement of savings without impacting on the level of services will be a significant challenge

Financial management

30. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. We do this by considering several factors, including whether:
- The Head of Finance and Resources has sufficient status to be able to deliver good financial management
 - standing financial instructions and standing orders are comprehensive, current and promoted within the IJB
 - budget monitoring reports are presented and discussed at every Board meeting
 - monitoring reports do not just contain financial data but are linked to information about performance
 - IJB members provide a good level of challenge and question budget holders on significant variances.
31. The IJB has a strong level of regular financial monitoring and financial management arrangements are satisfactory.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

Systems of internal control

32. The IJB does not maintain its own financial systems but instead relies on those in place at East Renfrewshire Council and NHS Greater Glasgow and Clyde.
33. As part of our audit approach we sought assurances from the external auditors of NHS Greater Glasgow and Clyde and East Renfrewshire Council (in accordance with ISA 402) and confirmed that there were no weaknesses in the systems of internal controls at both the health board and the Council.

Financial performance in 2017/18

34. The IJB does not hold any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer. All funding and expenditure for the IJB is incurred by partners' bodies and processed in their accounting records. Satisfactory arrangements are in place to identify this income and expenditure and report this financial information to the IJB.
35. The IJB returned an underspend against budget of £0.449m in 2017/18. Funding and income totalled £149.444m and expenditure was £148.995m. [Exhibit 4.](#)

Exhibit 4

Performance against budget

IJB budget 2017/18	NHS Greater Glasgow and Clyde £m	East Renfrewshire Council £m	Total £m
Total funding and income	87.581	61.863	149.444
Total expenditure on services	87.581	61.414	148.995
Net (Income) / Expenditure	0	(0.449m)	(0.449m)

Source: 2017/18 East Renfrewshire IJB Annual Accounts

Efficiency savings

36. The Fit for the Future business transformation programme is the IJB's review of its structure, processes and systems in order to make financial savings without impacting on services. Savings of £0.954m were required in 2017/18 under Fit for the Future. Actual savings achieved from Fit for the Future projects totalled £0.777m, leaving a shortfall of £0.177m due to the partners at 31 March 2018 (£0.116m to NHS Greater Glasgow and Clyde and £0.061m to East Renfrewshire Council).
37. The IJB has identified the need for savings of £1.978m in 2018/19. Plans are in place to deliver savings of approximately £1.524m. It is intended to secure the remaining balance of £0.454m through continued Fit for the Future efficiencies or the use of reserve balances.
38. The IJB has a potential savings target totalling £8.3m over the two years 2019/20 and 2020/21. There is currently a savings gap against plans to

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

achieve this this of £3.97m for which options have yet to be identified. The IJB has highlighted in its draft Strategic Commissioning Plan 2018-2021 the possibility of this remaining balance to be provided by limiting care packages and reducing grant funding to support organisations. There will be considerable financial pressures over the short term and the achievement of savings, without impacting on the level of services will be a significant challenge.



Recommendation 1 (refer Appendix 1, Action Plan)

Financial planning

39. The IJB allocates the resources it receives from the health board and council in line with the Strategic Plan. In agreeing the sufficiency of the 2017/18 budget, the IJB considered any unrealistic assumptions and potential areas of risk.
40. From 1st April 2018 NHS Greater Glasgow and Clyde will no longer underwrite the IJB's prescribing costs should there be budget overspends at the year end. This is the case for all NHS Greater Glasgow and Clyde IJBs. Prescribing costs in 2017/18 were £16.4m and a budget of £15.6m has been provided for 2018/19. The IJB is taking a prudent approach and is budgeting for the maximum financial impact to the IJB under prescribing costs, providing for a 5% pressure above budget. Additionally, in 2017/18 the IJB contributed £0.25m to a reserve earmarked for pressures arising from prescribing costs. The level of future prescribing expenditure is an area of considerable financial uncertainty for the IJB and performance against budgets should continue to be closely monitored as part of the budget monitoring reports to the Board.
41. The IJB's 2018/19 budget was approved by the Board on 27 June 2018. The differences in the budget setting timetable between the IJB and NHS Greater Glasgow and Clyde mean that the annual budget will continue to be approved after the start of the financial year.
42. The 2018/19 IJB budget includes expenditure of £14.6m on 'set-aside costs'. This relates to the IJB's area's residents' use of hospital services and the related costs incurred by the health board. The IJB set aside income equals set aside expenditure and any under or overspend on services is met by the health board. In 2017/18 this was a notional figure agreed with NHS Greater Glasgow and Clyde. This figure is based on actual 2015/16 hospital usage adjusted for current costs. All NHS Greater Glasgow and Clyde IJBs currently use a notional figure for set-aside expenditure based on the same methodology. This amount therefore does not reflect the IJBs true usage but has been estimated in line with Scottish Government guidance. Work continues between the IJBs, NHS Greater Glasgow and Clyde and the Scottish Government to develop an approach to determine more precise usage and corresponding costs.
43. The IJB faces considerable uncertainties surrounding future cost pressures and demands, in particular demographic pressures, future prescribing costs, the extent of benefits realised from the ongoing Fit for the Future projects and the Scottish Government's future funding priorities. While target areas for savings over the 3 years to 2020/21 are set out in the IJB's draft Strategic Commissioning Plan, a broader financial or budget Strategy paper has yet to be prepared to support the delivery of the Strategic Plan and inform future decision making. The IJB recognises the value of identifying a range of potential outcomes and scenario planning and are intending to prepare a medium term financial strategy for approval by the IJB Board.



Recommendation 2 (Appendix 1, Action Plan)

Reserves strategy

44. The IJB approved its reserves policy on 16th March 2016. The reserves policy specifies an optimum level of non-earmarked general reserves of 2% of revenue expenditure excluding significant fixed costs of family health services, prescribing and specialist services. At the end of 2017/18 the level of non-earmarked general reserves was approximately 0.2% (£0.272 m) compared to a target of approximately £1.540m. While this is below target, the IJB increased its level of earmarked reserves during 2017/18 in line with anticipated financial needs such as potential prescribing cost pressures and planned service redesigns.
45. Exhibit 5 summarises the movement on reserve balances in 2017/18. During the year, the IJB utilised £0.767m of reserves and added £1.216m to existing and new reserves. The total earmarked reserves balance increased to £4.537m in the year while unallocated reserves remained unchanged at £0.272m.
46. The budget monitoring report presented to the IJB on 15th August 2018 projects that approximately £1.86m will be utilised from reserves in 2018/19. This equates to over 40% of earmarked reserves at the beginning of 2018/19. Furthermore, the latest budget monitoring report anticipates a year-end overspend and therefore no additions to reserves are currently anticipated. The continued close monitoring of reserve balances will be essential in view of future pressures.

Exhibit 5

Reserves

IJB reserves balance	Earmarked reserves £m	General reserves £m	Total £m
Reserves at 31/3/2017	4.088	0.272	4.360
Utilised in-year	(0.767)	0	(0.767)
Added in-year	1.216	0	1.216
Reserves at 31/3/2018	4.537	0.272	4.809

Source: 2017/18 East Renfrewshire IJB Annual Accounts

Part 3

Governance, transparency and value for money



Main judgements

The IJB has appropriate governance arrangements in place and is transparent in the way it conducts its business



The IJB has updated its Strategic Plan for 2018-21. While the IJB's current quarterly and annual performance reports record performance against targets, the current Strategic Plan does not include the indicators by which the IJB will measure its performance and progress in achieving its strategic priorities.

Work is ongoing to develop a workforce plan which reflects the revised management and staffing structures.

Governance arrangements

47. The Integration Joint Board consists of 8 voting members and 8 non-voting members. Voting members are split between Councillors and members of the NHSGGC Board. Non-voting members hold a range of health and social care positions and this supports a diverse discussion on Board decisions. The IJB is supported by the Performance and Audit Committee and the Clinical and Care Governance Committee.
48. During 2017/18 the IJB made changes to the Chair and Vice-Chair of the Board, the Performance and Audit Committee and the Clinical and Care Governance Committee. All changes were in accordance with the Integration Scheme and approved by the Board.
49. Overall, we conclude that the IJB has effective governance arrangements in place.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

Transparency

50. Transparency means that the public have access to understandable, relevant and timely information about how FSS is taking decisions and how it is using resources such as money, people and assets.
51. The IJB demonstrates many of the characteristics of openness and transparency including:
 - Full details of the meetings held by the IJB and the Committees, are available through the East Renfrewshire Health and Social Care Partnership website, where access can be gained for all committee papers and minutes. Decisions are documented clearly in the minutes.
 - Meetings are open to the public

- Details of Board members' Registers of Interest and Gifts and Hospitality are publicly available.
- All performance-related documents are available on the IJB website.

52. Overall, we concluded that the IJB conducts its business in an open and transparent manner.

Internal audit

53. Internal audit provides the IJB Board with independent assurance on risk management, internal control and corporate governance processes.

54. The internal audit function is carried out by East Renfrewshire Council. In line with good practice, an external assessment has been carried out of Internal Audit's compliance with the PSIAS. This concluded that Internal Audit complies with the main requirements of the PSIAS.

55. To avoid duplication of effort we place reliance on the work of internal audit wherever possible. As part of our wider dimension work in 2017/18 we placed formal reliance on internal audit's work in the review of the IJB's Code of Governance.

56. Internal Audit noted two areas of the Code of Governance with which the IJB was only partially compliant. The IJB's integration scheme states that by April 2016 the IJB should have a Workforce Development Plan and an Organisational Development Strategy in place. Work is ongoing to develop a new workforce plan which reflects the new structure for management and staff. The other area of partial compliance noted by Internal Audit is that the IJB does not currently have a carer representative on its Clinical and Care Governance Committee despite this being a requirement of the Integration Scheme. Internal Audit will follow up the progress in these reports and we will keep this under review

Standards of conduct and arrangements for the prevention and detection of bribery and corruption

57. As the IJB is dependent upon the processes in place at its partnership bodies it does not maintain its own policies relating to bribery and corruption and instead depends on those in place at the partnership bodies. We reviewed the arrangements in place at East Renfrewshire Council and NHS Greater Glasgow and Clyde for the prevention and detection of bribery and corruption and found them to be adequate.

58. The IJB has a Code of Conduct in place to which members subscribe and Members' Registers of Interest are publicly available on the Board's website.

Other governance arrangements

59. The IJB is committed to ensuring the involvement of partner groups including community planning groups, the third sector, the independent sector and local communities. The Strategic Plan and locality planning arrangements enable partners to engage in and support the delivery of health and social care services.

60. The Scottish Government issued a [*Public Sector Action Plan on Cyber Resilience*](#) in November 2017. This requires all public sector bodies to carry out a review to ensure their cyber security arrangements are appropriate and notes that the cyber resilience arrangements for Integration Joint Boards are reliant on Health Boards and Local Authorities.

61. The new General Data Protection Regulation (GDPR) came into force on 25 May 2018. This replaced the UK Data Protection Act 1998. All EU member

states must implement the Regulation in the same way. GDPR has introduced new and significantly changed data protection concepts.

62. We have been advised that the IJB does not consider itself a controller of personal data. The IJB does not hold personal data and the intention is to rely on the GDPR arrangements in place in East Renfrewshire Council and NHS Greater Glasgow and Clyde. This position should be formally reported to the Board along with confirmation that the IJB has implemented all relevant GDPR requirements.



Recommendation 4 (Appendix 1, Action Plan)

Value for money and performance management

63. The IJB has a duty to ensure value money is achieved in the use of its resources and provision of services. The audit findings included throughout this report comment on arrangements that have been put in place by the board to secure best value in areas such as financial position, financial management and governance arrangements.
64. The Public Bodies (Joint Working) (Scotland) Act 2014 requires that an annual performance report is completed within four months of the year end. Guidance highlights that the report should cover areas including; assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, inspection of services, and a review of the strategic commissioning plan. The Annual Performance Report was presented to the IJB in line with this timeframe.
65. The Annual Performance Report reviewed the IJB's performance against national targets and its own prior year performance. It highlighted that improvements are required in the areas of both mental health waiting times and services provided to adults supported at home.
66. Quarterly performance reports are presented to the Performance and Audit Committee which monitors progress against strategic aims. In 2017/18 the IJB established a Strategic Planning Group to review and update the Strategic Plan and Strategic Commissioning Plan for 2018-2021 in order to reflect the IJBs updated strategic priorities and updates to National Outcomes.
67. The Strategic Plan for 2018-2021 identifies the following strategic priorities:
- Working together with children, young people and their families to improve mental wellbeing
 - Working together with our community planning partners on new community justice pathways that support people to stop offending and rebuild lives
 - Working together with our communities that experience shorter life expectancy and poorer health to improve their wellbeing
 - Working together with people to maintain their independence at home and in their local community
 - Working together with people who experience mental ill-health to support them on their journey to recovery
 - Working together with our colleagues in primary and acute care to care for people to reduce unplanned admissions to hospital
 - Working together with people who care for someone ensuring that they are able to exercise choice and control in relation to their caring activities

Value for money is concerned with using resources effectively and continually improving services.

68. The Strategic Plan is a key document in demonstrating the IJB's progress in achieving its agreed aims and the delivery of the national health and wellbeing outcomes. While the IJB's current quarterly and annual performance reports record performance against targets, the current Strategic Plan does not include the indicators by which the IJB will measure its performance and progress in achieving its strategic priorities.



Recommendation 3 (Appendix 1, Action Plan)

National performance audit reports

69. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2017/18 we published some reports which are of direct interest to the Board as outlined in [Appendix 3](#).
70. In line with good practice the IJB regularly reviews all national performance audit reports and adequate consideration is given to reports during meetings.

BLANK PAGE

Appendix 1

Action plan 2017/18

2017/18 recommendations for improvement



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Financial Sustainability</p> <p>The IJB has identified a savings requirement of £1.978m in 2018/19 and a potential savings requirement of £8.3m to 2020/21. It is currently estimating a savings gap of £3.97m in the two years to 2020/21 which it has identified may require reductions to care packages and future grant funding.</p> <p>Risk</p> <p>Future savings requirements cannot be delivered without adversely impacting on services and fully utilising all available reserve balances.</p>	<p>The IJB should continue to closely monitor performance against budgets and wherever possible work towards meeting its agreed reserves policy</p> <p>Paragraph 38</p>	<p>In-year revenue monitoring, budget updates and IJB seminars will continue to take place. Budget reports will continue to consider future years funding scenarios, cost pressures, risks and associated savings targets along with proposals and progress to close any funding gap.</p> <p>Chief Financial Officer</p> <p>Ongoing</p>
2	<p>Medium and long-term financial planning</p> <p>While target areas for savings over the 3 years to 2020/21 are set out in its draft Strategic Commissioning Plan, a broader longer term Financial or Budget Strategy paper has yet to be prepared which considers the impact of future costs and funding uncertainties on services such as future prescribing costs and the extent of benefits realised from the ongoing Fit for the Future service redesigns.</p> <p>Risk</p> <p>Decisions on financial planning do not reflect a longer term assessment of future cost pressures and funding levels</p>	<p>The IJB should prepare a medium to long term financial strategy for approval by the Board which includes a range of outcomes and scenarios which reflect as far as possible the current uncertainties surrounding future funding levels, cost pressures and service redesigns.</p> <p>Paragraph 43</p>	<p>A range of financial scenarios and associated impacts have been modelled and included in the Strategic Commissioning Plan 2018-21. A separate financial strategy will be produced and will reflect the Scottish Government financial framework due to be published in September 2018.</p> <p>Chief Financial Officer</p> <p>31 March 2019</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
	and the potential impact on services and financial sustainability.		
3	<p>Strategic Plan</p> <p>The Strategic Plan for 2018-2021 does not clearly link its plans under each of its strategic objectives to the delivery of the national outcomes. The Plan does not include the key indicators by which the IJB will measure its performance and progress in achieving its priorities and the delivery of the national health and wellbeing outcomes</p> <p>Risk</p> <p>The Strategic Plan does not demonstrate progress against the IJB's key performance measures and links between the IJB's aims and national outcomes are unclear.</p>	<p>The Strategic Plan should include references by which successful performance against strategic aims can be measured and progress against the national outcomes demonstrated.</p> <p>Paragraph 68</p>	<p>We are reviewing our performance reporting to realign this to reflect the new Strategic Plan.</p> <p>Chief Financial Officer</p> <p>31 March 2019</p>
4	<p>GDPR Compliance</p> <p>The IJB does not hold personal data and the intention is to rely on the GDPR arrangements in place in East Renfrewshire Council and NHS Greater Glasgow and Clyde. This position has never been formally reported to the Board along with confirmation that the IJB has met all relevant GDPR requirements.</p> <p>Risk</p> <p>The arrangements for complying with GDPR are not formally agreed by the Board and the IJB partners.</p>	<p>The Board should formally agree its position regarding GDPR and should set out its position regarding Data Protection Officers.</p> <p>Paragraph 62</p>	<p>A report will be taken to the Integration Joint Board to formalise the position.</p> <p>Chief Financial Officer</p> <p>31 March 2019</p>
Follow up of prior year recommendations			
b/f	<p>Efficiency Savings</p> <p>For 2017/18 the board is required to deliver savings of £4.3 million. It has still to be</p>	<p>It is recommended that progress against savings be regularly reported to the Board.</p>	<p>See Action Plan 1</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>determined how some of these savings will be achieved. The board should ensure that efficiency savings are agreed as soon as possible and that they do not impact on the IJB's ability to achieve its strategic priorities. The change programme being implemented by the IJB aims to achieve some of these savings. There is a risk that this delay results in savings targets not being met which may impact on delivery services.</p>		
b/f	<p>2017/18 budget</p> <p>The 2017/18 budget was finalised by the IJB on 16th August following approval to accept the NHSGGC contribution. There is a risk that approving contributions from partners after the financial year has commenced may impact on financial planning and service delivery</p>	<p>The IJB should work with that Health Board to determine funding allocations as early as possible. Regular and detailed financial monitoring should be maintained to ensure that service delivery remains unaffected by the delays to the budget setting.</p>	<p>The timing of the agreement of NHS budgets is being kept under review across all IJBs.</p>
b/f	<p>Long-term financial planning</p> <p>Due to the nature of its funding, is it difficult for the IJB to prepare a detailed long-term financial strategy. Long-term financial planning is currently high-level and this may result in the IJB not being fully aware of its funding needs and an over-dependence on reserves. Again, there is a risk of strategic priorities not being achieved without adequate forward planning.</p>	<p>The board should consider preparing a detailed long-term financial strategy which will account for future budget pressures as well as the need to adhere to the IJB's Strategic Plan.</p>	<p>See Action Plan 2</p>

BLANK PAGE

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual accounts and those relating our wider responsibility under the Code of Audit Practice 2016.

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Management override of controls (example)</p> <p>As stated in International Standard on Auditing 240, management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<p>Reviewed the appropriateness of journal entries and other adjustments recorded in the general ledger and financial statements.</p> <p>Reviewed accounting estimates for biases.</p> <p>Evaluated significant transactions that are outside the normal course of business.</p> <p>Focused testing of the regularity and cut-off assertions during the financial statements audit.</p>	<p>Assurances received from the partnership bodies regarding the adequacy of controls determined that they were operating effectively. Assurances were also received over transactions carried out at each of the partnership bodies impacting on the Board's income and expenditure.</p> <p>All adjustments recorded in the ledger and financial statements were accurate and appropriate.</p>
<p>2 Budget setting and long term financial planning</p> <p>As a result of specific issues around agreeing the IJB's share of the £3.6 million unachieved savings from 2015/16, the 2017/18 financial allocation from the health board was not agreed by the Board until September 2017.</p> <p>The IJB agreed to fund their share of these savings through a drawdown of reserves on a non-recurring basis for 2017/18. Discussions are still ongoing with the health board to resolve this issue for future years.</p> <p>The allocation highlighted a revised savings requirement for the IJB of £17.9 million in 2017/18.</p> <p>There is a risk that uncertainty and delays are financial</p>	<p>Reviewed budget monitoring reports for progress against savings targets.</p> <p>Reviewed Fit for the Future savings papers and discussion with officers regarding progress.</p> <p>Monitor the development of medium and long-term financial plans.</p>	<p>Budget monitoring reports continued to be presented at each IJB meeting and there is clear information regarding progress against savings targets.</p> <p>The areas of planned savings for the 3 years to 2020/21 have been agreed. There remains the need to prepare for the IJB Board a broader financial strategy to inform future planning.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>allocations, and the scale of the savings necessary to deliver the budget may result in pressure on service delivery and performance, and the risk of a balanced financial position not being delivered.</p>		
<p>3 Delay to budget setting</p> <p>The 2018/19 draft budget was approved by East Renfrewshire IJB on 14 February 2018. However, this approval was based on estimated funding contributions from both East Renfrewshire Council and NHS Greater Glasgow and Clyde. There is a risk that the assumptions used may be materially incorrect and that the confirmed budget results in additional pressures for the IJB in terms of budgeted expenditure and additional savings targets.</p>	<p>Reviewed the position regarding the updated 2018/19 budget, following confirmation of funding levels and the impact this has on financial plans.</p>	<p>The budget was approved by the Board on 29th June 2018 with the confirmed funding contribution being £0.029m lower than in the draft budget. This difference does not materially impact on the IJBs strategies or its finances for 2018/19.</p>

Appendix 3

Summary of national performance reports 2017/18



2017/18
Reports

		Apr	
		May	
Common Agricultural Policy Futures programme: further update		Jun	Scotland's colleges 2017
		Jul	NHS workforce planning
Self-directed support: 2017 progress report		Aug	
Equal pay in Scottish councils		Sept	
Transport Scotland's ferry services		Oct	NHS in Scotland 2017
Local government in Scotland: Financial overview 2016/17		Nov	
		Dec	
		Jan	
Early learning and childcare		Feb	
Managing the implementation of the Scotland Acts		Mar	

Reports relevant to Integration Joint Boards

[Self-directed support: 2017 progress report](#) – August 2018

[NHS in Scotland 2017](#) – October 2018

East Renfrewshire Health and Social Care Partnership Integration Joint Board

2017/18 Annual Audit Report - DRAFT

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or info@audit-scotland.gov.uk

For the latest news, reports and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk