



Renfrewshire Integration Joint Board

Annual Audit Plan
Year Ended 31 March 2025

14 March 2025

EY

Building a better
working world

This report

This report has been prepared in accordance with Terms of Appointment Letter, through which Audit Scotland and the Accounts Commission have appointed us as external auditor Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the Board and is made available to Audit Scotland and the Accounts Commission (together "the Recipients"). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

Accessibility

Our report will be available on Audit Scotland's website and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018.

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1. Executive summary

Purpose of our plan

The Accounts Commission for Scotland appointed EY as the external auditor of Renfrewshire Integration Joint Board ("IJB" or "the Board") for the five-year period to 2026/27.

This Annual Audit Plan, prepared for the benefit of senior management and the Audit, Risk and Scrutiny Committee, sets out our proposed audit approach for the audit of the financial year ended 31 March 2025. In preparing this plan, we have continued to develop our understanding of the IJB through:

- ▶ Regular discussions with management,
- ▶ Review of key documentation, including Board and committee reports; and
- ▶ Our understanding of the environment in which the Board is currently operating.

Our audit quality ambition is to consistently deliver high-quality audits that serve the public interest. A key objective of our audit reporting is to add value by supporting the improvement of the use of public money. We aim to achieve this through sharing our insights from our audit work, including observations around where the Board employs best practice and where processes can be improved. As we note in Appendix F, we will follow up each recommendation throughout our appointment to ensure implementation.

We use data insights where possible to form our audit recommendations to support the

IJB in improving its practices around financial management and control, and in aspects of the wider scope dimensions of audit. These are highlighted throughout our reporting together with our judgements and conclusions regarding arrangements.

After consideration by the Board's Audit, Risk and Scrutiny Committee, the finalised plan will be provided to Audit Scotland and published on their website.

Scope and Responsibilities

We undertake our audit in accordance with the Code of Audit Practice (the Code), issued by Audit Scotland in June 2021; International Standards on Auditing (UK); relevant legislation; and other guidance issued by Audit Scotland. The Code sets out the responsibilities of both the IJB and the auditor, more details of which are provided in Appendix A.

Independence

We confirm that we have undertaken client and engagement acceptance procedures, including our assessment of our continuing independence to act as your external auditor. Further information is available in Appendix B.

Our key contacts:

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Financial Statements audit

We are responsible for conducting an audit of the Board's financial statements. We provide an opinion as to:

- ▶ whether they give a true and fair view, in accordance with applicable law and the 2024/25 Code of Accounting Practice, of the income and expenditure of the IJB for the year ended 31 March 2025 and;
- ▶ have been properly prepared in accordance with IFRSs, as interpreted and adapted by the 2024/25 Code; and
- ▶ whether they 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.

We also review and report on the consistency of the other information prepared and published along with the financial statements.

We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the

amount and the nature of the misstatement. Our key considerations and materiality values are set out in Exhibit 1, below.

Wider Scope and Best Value

As public sector auditors, our responsibilities extend beyond the audit of the financial statements. The Code of Audit Practice (2021) requires auditors to consider the arrangements put in place by the Board to meet their Best Value obligations as part of our proportionate and risk-based wider-scope audit work. This requires consideration of:

- ▶ The Board's arrangements to secure sound financial management;
- ▶ The regard shown to financial sustainability;
- ▶ clarity of plans to implement the vision, strategy and priorities of the Board, and the effectiveness of governance arrangements for delivery; and
- ▶ The use of resources to improve outcomes.

Best Value considerations will be integrated with our wider scope annual audit work. We will report on how the IJB demonstrates that it has Best Value arrangements in place to secure continuous improvement.

Exhibit 1: Materiality Assessment in 2024/25

Planning Materiality

Overall materiality for the financial statements based on the Board's gross expenditure

£4
million

Performance Materiality

We have assessed performance materiality at 75% of overall materiality for the financial statements.

£3
million

Reporting Threshold

Level of error that we will report to the Audit, Risk and Scrutiny Committee.

£0.2
million

| Exhibit 2: Summary of significant risks identified for the audit in 2024/25

One significant risk impacting the audit of financial statement has been identified in Section 3:

Risk of fraud in expenditure, including through management override	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. Management is in a unique position to perpetrate fraud due to the ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively. As a result of the nature of funding to the IJB from the Council or NHS, we have rebutted the assumed fraud risk in respect of income.
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One area of audit focus has been identified that impacts wider scope audit in Section 4:

Development of sustainable and achievable medium term financial plans	During 2023/24, the Board’s reserves balances fell by £7.6 million, and we identified a risk that general reserves could be fully depleted by March 2026. Our risk assessment reflected the ongoing challenges facing the IJB and its partners and considers the level of risk and uncertainty outside the IJB’s control which could impact the ability to deliver savings. The most recent projections considered by the IJB in January 2025 highlights a projected year end overspend of £6.2 million primarily as a result of demand for Care at Home and adult care placements (£5.3 million) and prescribing overspends (£3.9 million), offset by underspends in employee costs of £4.2 million. Management action is underway to minimise the level of overspend. The IJB approved the use of general reserves to partly fund the backdating of the increase to Care at Home staff grades to April 2020. Costs to date are £3.1 million, and the IJB used £1.989 million of general reserves, bringing the balance remaining to £4.55 million. The IJB’s Medium Term Financial Plan is clear that general reserves will be required to support the approval of a balanced budget in 2025/26 as the IJB takes forward the sustainable futures programme of savings.
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| 2. Sector developments

Introduction

In accordance with the principles of the Code, our audit work considers key developments in the sector. We obtain an understanding of the strategic environment in which the Board operates to inform our audit approach.

| National Care Service Bill

In January 2025, the Minister for Social Care, Mental Wellbeing and Sport made a statement to Parliament to provide relevant updates on plans for the National Care Service (NCS) Bill.

The Minister announced that Part 1 will be removed from the NCS Bill, which contained structural reform of integrated social care and community health, following a lack of support for the proposals.

The Bill will still proceed with the remaining provisions under Parts 2 and 3, including Anne's Law, enhanced right to breaks for unpaid carers, and new information sharing arrangements.

In place of the planned NCS Board, a non-statutory NCS advisory board will be established, with an independent chair. This is expected to hold its first meeting as early as March 2025.

Full implementation of the NCS has been delayed by 3 years, from the initial target of 2025/26 (by the end of the current parliamentary term) to 2028/29.

| Scottish Budget

In December 2024, the Scottish Government published the Scottish Budget for 2025/26.

The budget included additional £289 million of revenue funding for Councils. While COSLA welcomed the announcement overall, they noted that councils have increased real terms spend on social care by 29% since and that rising operational costs, escalating demand for services, and high inflation mean that the need for greater funding is more urgent than ever.

COSLA therefore concluded that the level of funding provided in the 2025/26 Budget will not resolve the unprecedented challenges being faced in local social care services.

Key announcements within the budget include:

- ▶ a record £2 billion increase in frontline NHS spending, taking overall health and social care investment to £21 billion; and
- ▶ funding for universal winter heating payments for older Scots, and investment to allow the mitigation of the two-child cap from 2026.

| Integration Joint Board Financial Analysis

The Accounts Commission published its annual report on *Integration Joint Boards: Finance and Performance* in July 2024. They found that IJBs across Scotland face a complex landscape of unprecedented pressures, challenges and uncertainties.

The health inequality gap is widening, there is an increased demand for services and a growing level of unmet and more complex needs. Overall, the financial outlook for IJBs continues to weaken. Pressures arising from inflation, pay uplifts and Covid-19 legacy costs are making it increasingly difficult to sustain services at their current level. Real terms funding to IJBs decreased in 2022/23 and IJBs have had to achieve savings as part of their partner funding allocations for several years.

The projected funding gap for 2023/24 almost tripled from reported figures in 2022/23 and IJBs are increasingly having to make unsustainable savings through, for example, not filling staff vacancies and using financial reserves. This is not a sustainable approach to balancing budgets.

Across the sector, IJB reserves almost halved in 2022/23, decreasing by £560 million. The decrease in the overall reserves balance was largely the result of a reduction in the reserves of funding that the Scottish Government specifically provided for the response to the Covid-19 pandemic.

The Commission highlight that a whole system approach is needed to meet the scale of the challenges facing IJBs. They note that uncertainty in the direction of plans for a National Care Service has contributed to the difficult context for planning and delivering effective services.

In future reporting, the Commission and Auditor General will expand the scope of work to include community health and social care as a whole system and look at how different parts work together when planning and delivering services. The next report on Integration Joint Board finances is expected to be published in March 2025.

NHS in Scotland 2024: Finance and Performance

The Auditor General [published](#) his annual report on the NHS in Scotland in December 2024. The report notes that there needs to be an increased and ongoing focus on improving the health of Scotland's people to reduce the pressure on the NHS.

The Auditor General concludes that without this change, the NHS is unlikely to be able to meet growing demand. The Scottish Government's restated vision for health and social care is not clear on how current operational issues will be addressed or how reform will be prioritised.

The report notes that there are indications that pressures across the wider health and social care system are now affecting the financial position of NHS boards more directly.

NHS boards allocate a significant proportion of their budgets to Integration Authorities to fund primary and community health services. In 2023/24, territorial boards delegated £7.6 billion (around 45% of their revenue budgets) for the provision of delegated services.

The financial position of IJBs is starting to have a greater impact on the financial position of NHS boards, with boards required to fund IJB overspending under their individual integration agreements. Most boards have managed this within their overall budgets in the current year, but some boards have had to seek additional funding from the Scottish Government to break even.

3. Financial statements: Our approach and assessment of significant risks

Introduction

The publication of the annual financial statements allow the Board to demonstrate accountability for, and its performance in the use of its resources. They are prepared in accordance with proper accounting practice, which is represented by the 2024/25 Code of Practice on Local Authority Accounting in the United Kingdom ("the Code").

Our responsibilities

We are responsible for conducting an audit of the Board's financial statements. We provide an opinion as to:

- ▶ whether they give a true and fair view in accordance with applicable law and the 2024/25 Code of the state of affairs of the IJB as at 31 March 2025 and of its income and expenditure for the year then ended;
- ▶ have been properly prepared in accordance with IFRSs, as interpreted and adapted by the 2024/25 Code; and
- ▶ whether they 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.

We also review and report on the consistency of the other information prepared and published by the IJB along with its financial statements.

Other Statutory Information

The management commentary and narrative reporting within the financial statements continues to be an area of increased scrutiny as a result of rising stakeholder expectations, including continuing interest by the Financial Reporting Council.

Audit Approach

- ▶ We will continue to follow a predominantly substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.
- ▶ During our planning procedures, we determine which accounts, disclosures and relevant assertions could contain risks of material misstatement.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting. Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence to express an opinion on the financial statements.

Our audit involves:

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud, error or design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Reading other information contained in the financial statements to form assessment, including that the annual report is fair, balanced and understandable.
- ▶ Ensuring that reporting to the Audit, Risk and Scrutiny Committee appropriately addresses matters communicated by us and whether it is materially inconsistent with our understanding and the financial statements.
- ▶ We rigorously maintain auditor independence (refer to Appendix B).

Materiality

For planning purposes, materiality for 2024/25 has been set at £4 million. This represents 1% of the Board's gross expenditure (Exhibit 3). Materiality will be reassessed throughout the audit process and will be communicated to the Audit, Risk and Scrutiny Committee within our annual audit report.

Our 2024/25 assessment concluded that gross operating expenditure remains the most appropriate basis for determining planning materiality for the Board.

Our evaluation requires professional judgement and so takes into account qualitative as well as quantitative considerations.

Specific materialities

We consider all accounts and disclosures within the financial statements individually

to ensure an appropriate materiality is used. In determining their materiality, we consider both the quantitative and qualitative factors that could drive materiality for the users of the financial statements. Accordingly, we determine it is appropriate to use lower levels of materiality for some areas of the financial statements, including:

- ▶ **Remuneration report** - given the sensitivity around the disclosure of senior staff remuneration we apply a lower materiality threshold to our audit consideration around the remuneration report and related disclosures.
- ▶ **Related party transactions** - which are considered material when they are material to either party in the transaction. We do not apply a specific materiality but consider each transaction individually.

We have provided supplemental information about audit materiality in Appendix F.

Exhibit 3: Our assessment of materiality in 2024/25

Element	Explanation	Value
Planning materiality	The amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements. This represents 1% of the Board's Gross Expenditure. In 2023/24 the final materiality was set at £4 million.	£4 million
Performance materiality	Materiality at an individual account balance, which is set to reduce the risk that the aggregate of uncorrected and undetected misstatements exceeds Planning Materiality to an acceptably low level. We have set it at 75% of planning materiality. In 2023/24, this was set at £3 million.	£3 million
Reporting Level	The amount below which misstatements whether individually or accumulated with other misstatements, would not have a material effect on the financial statements. This is set at 5% of planning materiality.	£0.2 million

Our response to significant risks

Introduction

Auditing standards require us to make communications to those charged with governance throughout the audit. At Renfrewshire Integration Joint Board, we have agreed that these communications will be to the Audit, Risk and Scrutiny Committee. The financial statements and our annual audit report will also be reported to the Board.

One of the key purposes of our annual audit plan is to communicate our assessment of the risk of material misstatement in the financial statements.

We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement

We set out in the following sections the significant risks (including fraud risks

denoted by *) that we have identified for the current year audit, along with the rationale and expected audit approach. In 2024/25 we have identified one significant risk:

- Risk of fraud in expenditure recognition, including through management override of control*

Other than expenditure recognition, we have not identified any specific areas where management override will manifest as a significant fraud risk, however we will continue to consider this across the financial statements throughout the audit.

The risks identified may change to reflect any significant findings or subsequent issues we identify during the audit. We will provide an update to the Audit, Risk and Scrutiny Committee if our assessment changes significantly during the audit process.

1. Risk of fraud in revenue and expenditure recognition, including management override*

Financial statement impact

The relevant 2023/24 account balance in the audited financial statements was:

- ▶ Total cost of services: £402.6 million.

What is the risk?

Under ISA 240 there is a presumed risk that income may be misstated due to improper recognition of income. In the public sector, this requirement is modified by Practice Note 10, issued by the Financial Reporting Council, which means we also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

As a result of the nature of funding to the IJB directly from the Council or NHS, we have rebutted the assumed fraud risk in respect of income.

For expenditure we associate the recognition risk to the completeness and occurrence of expenditure incurred by the IJB in commissioning services, and any associated creditor balances held by the IJB at year end, in particular through management override of controls.

What work will we perform?

We will:

- ▶ Inquire of management about risks of fraud and the controls to address those risks;
- ▶ Consider the effectiveness of management's controls designed to address the risk of fraud;
- ▶ Understand the oversight given by those charged with governance of management's processes over fraud;
- ▶ Challenge management around how the IJB gains assurance over the expenditure incurred by its partner bodies, so that it can account for the recognition of expenditure to those bodies.

We will perform mandatory procedures regardless of specifically identified fraud risks, including:

- ▶ Substantively testing income and expenditure transactions as appropriate and material;
- ▶ Consideration of any new revenue streams and accrued income due to receipt of grant income, and its accounting arrangements against existing policies and LASAAC guidance;
- ▶ Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- ▶ Assess accounting estimates, including contingent liabilities, for evidence of management bias; and
- ▶ Evaluate the business rationale for significant unusual transactions.

We will also obtain supporting documentation through independent confirmations of the expenditure incurred by the IJB's partners and their auditors, in line with the protocols set out by Audit Scotland for 2024/25 audits. We will consider whether we need to perform any other specific audit procedures throughout the audit.

Going Concern

Audit requirements

In accordance with the CIPFA Code of Practice on Local Government Accounting, the IJB prepares its financial statements on a going concern basis unless informed by the Scottish Government of the intention for dissolution without transfer of services or function to another entity.

International Auditing Standard 570 Going Concern, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

Under ISA (UK) 570, we are required to undertake challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. In light of substantial financial pressures facing the IJB, including the cost-of-living crisis, inflationary pressures, and other demand pressures, we place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements, and particularly the need to report on the impact of financial pressures on the Board and its financial sustainability.

Our work on going concern requires us to:

- challenge management's identification of events or conditions impacting going

concern, more specific requirements to test management's resulting assessment of going concern, an evaluation of the supporting evidence obtained which includes consideration of the risk of management bias;

- challenge management's assessment of going concern, thoroughly test the adequacy of the supporting evidence we obtain and evaluate the risk of management bias. Our challenge will be made based on our knowledge of the Board obtained throughout our audit;
- Consider and challenge management expectations in relation to the ability to respond to future budget gaps, and/or the maintenance of general reserves;
- conduct a stand back requirement to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern. This would include evidence of the availability of support from Partners; and
- consideration of the appropriateness of financial statement disclosures around going concern.

We continue to monitor the Scottish Government's plans to progress the National Care Service (Scotland) Bill, but due to the anticipated continuation of service provision, alongside updated expectations on timetable, the going concern basis of accounting will continue to be appropriate for the Board.

4. Best Value and Wider Scope Audit

Introduction

In June 2021, Audit Scotland and the Accounts Commission published a revised Code of Audit Practice. This establishes the expectations for public sector auditors in Scotland for the term of the current appointment.

Risk assessment and approach

The Code sets out the four dimensions that comprise the wider scope audit for public sector in Scotland:

- Financial management;
- Financial sustainability;
- Vision, Leadership and Governance; and
- The use of resources to improve outcomes.

The Code of Audit Practice requires that, in addition to financial statement significant risks, auditors are required to identify significant risks within the wider scope dimensions as part of our planning risk assessment. We consider these risks, identified as “areas of wider scope audit focus”, to be areas where we expect to direct most of our audit effort, based on:

- our risk assessment at the planning stage, including consideration of Audit Scotland’s Code of Audit Practice Supplementary Guidance (February 2023); and

- the identification of any national areas of risk within Audit Scotland’s annual planning guidance.

Any changes in this assessment will be communicated to the Audit, Risk and Scrutiny Committee.

Our wider scope audit work, including follow up of prior year findings, and the judgements and conclusions reached in these areas, contribute to the overall assessment of and assurance over the achievement of Best Value.

Best Value

The Code explains the arrangements for the audit of Best Value in Integration Joint Boards.

Annual Best Value audit work in IJBs is to be integrated with wider scope annual audit work. We will report on how the IJB demonstrates and reports that it has Best Value arrangements in place, to secure continuous improvement.

The Accounts Commission does not require the Controller of Audit to report to the Commission on each IJB’s performance on its Best Value duty. However, the findings from our wider scope work will provide assurance on key aspects of the Best Value themes. In prior years we have concluded that the IJB’s arrangements are appropriate, but noted growing risks relating to financial sustainability.

Financial Sustainability



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.

The Board considers its Medium Term Financial Plan at the budget-setting meeting, in March each year. The next iteration of the Plan, to 2027/28 will be considered by the Board in March 2025.

The current plan outlined a range of scenarios and highlighted a funding gap of £35 million to 2026/27, with the new Medium Term Financial Plan having a recurring funding gap prior to mitigation of £18m. The gross cost and demand pressures identified in 2024/25 were £23.8 million at the time of setting the budget in March 2024, which include:

- ▶ The impact of overspends in 2023/24 totalling £4.1 million;
- ▶ Living wage and the national care home contract costs of £6.6 million;
- ▶ Pay and contractual pressures of £4.6 million; and
- ▶ The costs of prescribing (inflationary pressure estimated at £4.8 million).

The budget notes that £7.9 million of pressures will be met by additional Scottish Government funding for pay uplifts and to meet the costs of the care home contract.

The IJB's reserves fell by £7.6 million in 2023/24 as a result of the use of earmarked reserves to offset overspends. General reserves were £6.5 million at 31 March 2024, with earmarked and ringfenced reserves carried forward of £19.5 million.

In January 2025, the Board approved the use of £2 million to partly fund the costs of backdating the increase to Care at Home staff grades to April 2020. Costs to date are £3.1 million, and the IJB used £1.989 million of general reserves, bringing the balance remaining to £4.55 million.

The financial monitoring report also highlighted a current projected overspend to 31 March 2025 of £6.2 million. Key areas of overspend include demand-related services:

Adult external Care at Home: £3.7 million;

Learning disabilities adult care placements: £0.9 million; and

Projected prescribing overspend of £3.9 million.

Other overspends are offset by underspends in employee costs of £4.2 million. We highlighted in 2023/24 that the level of financial pressure presents a specific risk that the IJB's general reserves will be exhausted by 2025/26. Should this happen, it may impact the Board's ability to set a balanced budget, and therefore the prioritisation of services. The IJB has updated established the Sustainable Futures programme to develop savings options to support financial sustainability.

In December 2024, the Board approved £13.8 million in savings to be implemented over the next three financial years. In addition, at their meeting of 19 February 2025, Renfrewshire Council Leadership

Board approved changes to the non-residential social care charging policy from social care charging policy from 1 April 2025, resulting in savings of around £0.6 million. Further savings proposals were subject to further engagement and development prior to final consideration.

Our response

We have identified a wider scope area of audit focus in Exhibit 4 in respect of financial sustainability. Our assessment of the Board's financial sustainability

arrangements, will focus on:

- ▶ The IJB's approach to bridging the funding gap in 2025/26 and mitigating actions in the event that general reserves are exhausted;
- ▶ The impact of the Sustainable Futures programme; and
- ▶ Review of the IJB's updated Medium Term Financial planning, with a focus on the implications for reserves balances.

Exhibit 4: Financial sustainability area of focus

Development of sustainable and achievable medium term financial plans	During 2023/24, the Board's reserves balances fell by £7.6 million, and we identified a risk that general reserves could be fully depleted by March 2026. Our risk assessment reflected the ongoing challenges facing the IJB and its partners and considers the level of risk and uncertainty outside the IJB's control which could impact the ability to deliver savings. The most recent projections considered by the IJB in January 2025 highlights a projected year end overspend of £6.2 million. Management action is underway to minimise the level of overspend. The IJB approved the use of general reserves to partly fund the backdating of the increase to Care at Home staff grades to April 2020. Costs to date are £3.1 million, and the IJB used £1.989 million of general reserves, bringing the balance remaining to £4.55 million. The IJB's Medium Term Financial Plan is clear that general reserves will be required to support the approval of a balanced budget in 2025/26 as the IJB takes forward the sustainable futures programme of savings.
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Financial Management



Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively. Auditors consider whether the body has effective arrangements to secure sound financial management. This includes the strength of the financial management culture, accountability and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.

Our 2023/24 Annual Audit Report did not identify any significant internal control weaknesses which could affect the Board's ability to record, process, summarise and report financial and other relevant data to result in a material misstatement in the financial statements. We concluded that budget monitoring arrangements were effective throughout the financial year.

The IJB is reliant on the systems of its partner bodies, NHS Greater Glasgow and Clyde, and Renfrewshire Council, for its key financial systems, including ledger and payroll. All IJB transactions are processed through the respective partners' systems and all controls over those systems are within the partner bodies rather than the IJB. As a result, we consider the monitoring and reporting arrangements from partner bodies.

We note within "Financial Sustainability" that the scale of the financial challenge is higher than in prior years. The Board's most recent financial monitoring report, presented to the January 2025 Board meeting, notes continue significant impact of demand pressures. At this stage, the IJB projects that net expenditure will be £6.2 million higher than budget. In particular, prescribing costs are forecast to significantly exceed budget for the third year.

Management action is underway to minimise the level of overspend by the year end, which includes:

- ▶ Vacancy management to hold existing vacancies;
- ▶ Cutting all non-essential discretionary spend;
- ▶ Care planning placement meetings for all future placements; and
- ▶ Increased budget monitoring and scrutiny.

Any remaining overspend will continue to put pressure on the IJB's reserves, impacting its ability to manage the implementation of the Sustainable Futures programme.

Our response

Our assessment of the Board's financial management arrangements, will focus on:

- ▶ The assessment of arrangements to ensure systems of internal control are operating effectively, drawing upon our ISA 315 work with the IJB's partners;
- ▶ Monitoring the IJB's ability to mitigate a projected overspend via management actions; and
- ▶ Monitoring the risk assessment and achievement of savings against plans.

Vision, Leadership and Governance



The effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.

In June 2024, the IJB agreed that the current Strategic Plan 2022-25 should be refreshed and extended to March 2027. An internal review of the plan was presented to the IJB in January 2025, and outlined several material changes to the draft that will be presented for consultation with the public and key stakeholders:

- ▶ An increased focus on the financial context reflecting challenges faced by IJB;
- ▶ Demographic and population data underpinning the Plan has been reviewed, updated and extended significantly;
- ▶ The Healthier and Connected Futures themes have been combined within the Plan,
- ▶ A reduced number of objectives have been developed with stakeholders throughout the engagement undertaken to date.

Consultation on the refreshed Plan will take place between March and April 2025 and the IJB anticipates that the final version of the Plan will be submitted for approval in June 2025.

In 2023/24 there were no unsatisfactory internal audit opinions issued in relation to the IJB and no outstanding recommendations. As a result, the Chief Internal Auditor concluded that “a reasonable level of assurance can be given that the system of internal control, risk

management and governance is operating effectively within the organisation.”

We noted that the Audit, Risk and Scrutiny Committee has performed a self-assessment against updated CIPFA guidance on good practice for local authority audit committees, and that the IJB’s internal auditors have developed a training programme for members of the Committee.

We note that the Chief Officer will leave the IJB to take up a new post in February 2025, and therefore interim arrangements will be made prior to the appointment of a permanent replacement.

Our response

Our assessment of the Board’s arrangements in 2024/25 will focus on:

- ▶ Consideration of the disclosures within the Governance Statement, including any findings from the annual review of the effectiveness of the system of internal control and the quality of data used throughout the organisation;
- ▶ The progress to update and agree a revised Integration Scheme;
- ▶ Review of the coverage of internal audit arrangements during 2024/25; and
- ▶ Consideration of the quality of reporting and information provided to key decision makers, and evidence of effective challenge and scrutiny.

Use of Resources



The IJB's approach to demonstrating economy, efficiency, and effectiveness through the use of resources and reporting outcomes.

A comprehensive Performance Management Framework is in place both operationally by the Strategic Management Team, and for the Board on a 6-monthly basis. The IJB also receive performance updates at each meeting.

The IJB has a Performance Scorecard, in place which included a range of Key Performance Indicators (KPIs) to report on progress against the aims of the revised Strategic Plan. During the year, we note that changes have been proposed for 2024/25 to several indicators either to ensure the data is easier to read or for trend analysis.

Each IJB is required to produce an Annual Performance Report, usually by 31 July of each year. The 2023/24 Annual Performance Report, considered by the IJB in June 2024, highlighted the IJB delivered 87 of the 100 targets that it set for 2023/24.

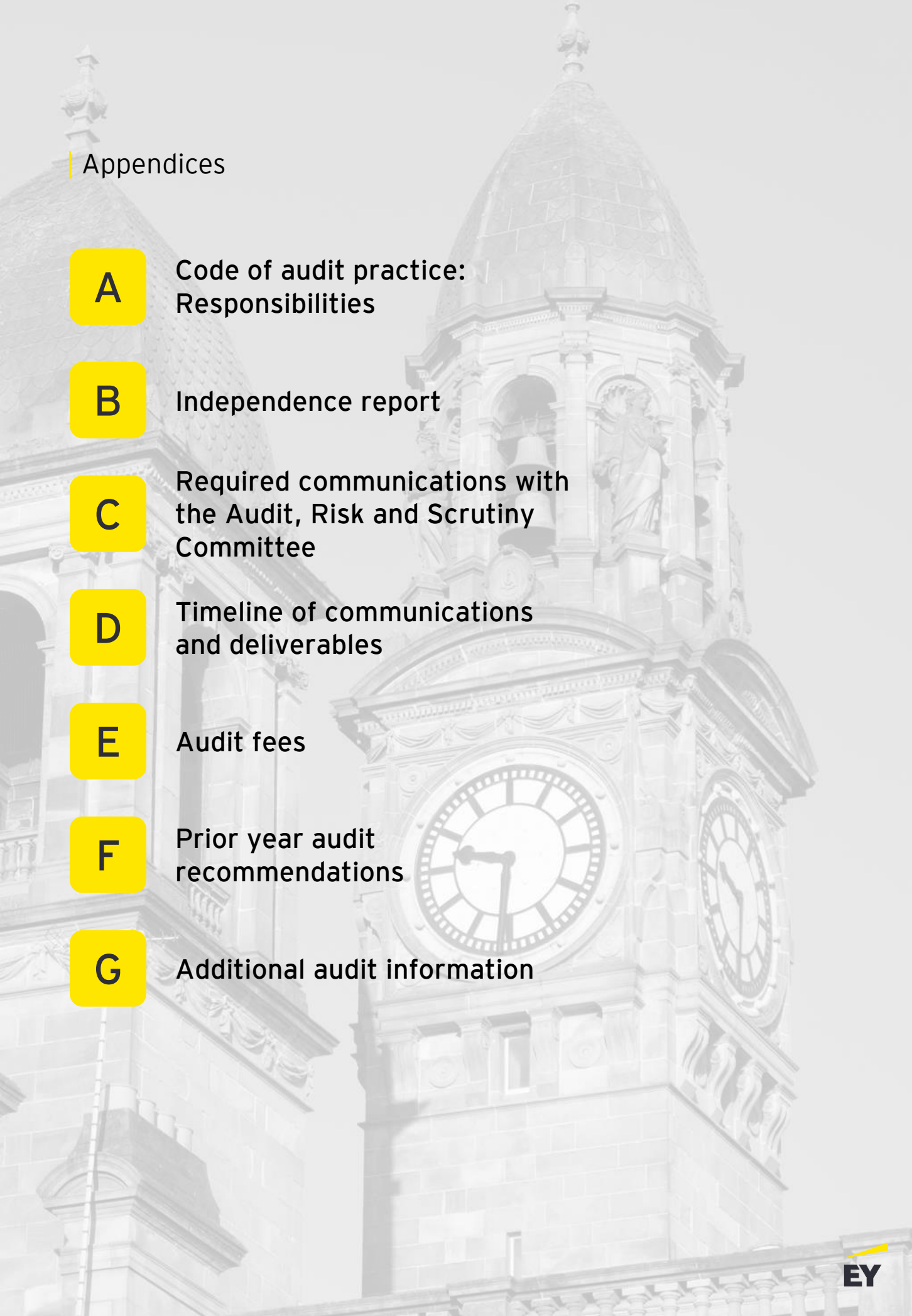
We do, however, note that the Board has highlighted the risk that the financial position places on the ability to deliver the Strategic Plan within the resources available.

Our response

Our assessment of the Board's arrangements in 2024/25 will continue to focus on:

- Performance outcomes in 2024/25; and
- The effectiveness of performance scrutiny arrangements.

As part of our overall consideration, we will also review the IJB's arrangements for considering national reports, including Audit Scotland's whole system review, which will be published in March 2025. We will also consider the Board's arrangements to evaluate the findings and implement recommendations from other scrutiny bodies such as reports from the Care Inspectorate.



Appendices

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**Code of audit practice:
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Additional audit information

Audited Body Responsibilities

Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives. The features of proper financial stewardship include the following:

Corporate governance

Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including audit committees or equivalent) in monitoring these arrangements.

Financial statements and related reports

Audited bodies must prepare annual accounts comprising financial statements and other related reports. They have responsibility for:

- ▶ preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation;
- ▶ maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their accounts and related reports disclosures;
- ▶ ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in

accordance with the appropriate authority

- ▶ preparing and publishing, along with their financial statements, related reports such as an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements
- ▶ ensuring that the management commentary (or equivalent) is fair, balanced and understandable.

It is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.

Standards of conduct for prevention and detection of fraud and error

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

| Maintaining a sound financial position

Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to:

- ▶ such financial monitoring and reporting arrangements as may be specified;
- ▶ compliance with any statutory financial requirements and achievement of financial targets;
- ▶ balances and reserves, including strategies about levels and their future use;
- ▶ how they plan to deal with uncertainty in the medium and longer term; and
- ▶ the impact of planned future policies and foreseeable developments on their financial position.

| Responsibilities for Best Value, community planning and performance

Local government bodies have a duty to make arrangements to secure Best Value. Best Value is defined as continuous improvement in the performance of the body's functions. In securing Best Value, the local government body is required to maintain an appropriate balance among:

- ▶ the quality of its performance of its functions
- ▶ the cost to the body of that performance
- ▶ the cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- ▶ efficiency
- ▶ effectiveness

- ▶ economy
- ▶ the need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on Best Value (2020) requires

bodies to demonstrate that they are delivering Best Value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability
3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality.

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.

A

Code of audit practice: Responsibilities continued

| Internal audit

Public sector bodies are required to establish an internal audit function as a support to management in maintaining effective systems of control and performance. With the exception of less complex public bodies the internal audit programme of work is expected to comply with the Public Sector Internal Audit Standards and, other than local government, requirements set out in the Scottish Public Finance Manual.

Internal audit and external audit have differing roles and responsibilities. External auditors may seek to rely on the work of internal audit as appropriate.

Appointed Auditors' Responsibilities

Appointed auditors' statutory duties for local government bodies are contained within Part VII of the Local Government (Scotland) Act 1973, as amended.

These are to:

- ▶ audit the accounts and place a certificate (i.e. an independent auditor's report) on the accounts stating that the audit has been conducted in accordance with Part VII of the Act
- ▶ satisfy themselves, by examination of the accounts and otherwise, that:
 - ▶ the accounts have been prepared in accordance with all applicable statutory requirements
 - ▶ proper accounting practices have been observed in the preparation of the accounts
- ▶ the body has made proper arrangements for securing Best Value and is complying with its community planning duties
- ▶ hear any objection to the financial statements lodged by an interested person.

Appointed auditors should also be familiar with the statutory reporting responsibilities in section 102 of the Local Government (Scotland) Act 1973, including those relating to the audit of the accounts of a local government body.

B Independence Report

Introduction

The FRC Ethical Standard and ISA (UK) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, (as revised for periods beginning after December 2024) requires that we communicate both at the planning stage and at the conclusion of the audit. The aim is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

During the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY charged to you for the provision of services during the period, analysed in appropriate categories, are disclosed.

Required Communications

| Planning Stage

- ▶ The principal threats, if any, to objectivity and independence identified by EY including consideration of all relationships between you, your directors and us;
- ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;
- ▶ The overall assessment of threats and safeguards;
- ▶ Information about the general policies and process within EY to maintain objectivity and independence.

| Final Stage

To allow you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide:

- ▶ a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;
- ▶ Details of non-audit/additional services provided, and the fees charged in relation thereto;
- ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;
- ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence;
- ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy; and
- ▶ An opportunity to discuss auditor independence issues.

We confirm that we have undertaken client and engagement continuance procedures, including our assessment of our continuing independence to act as your external auditor.

C

Required communications

		Our Reporting to you
Required communications	What is reported?	When and where
Terms of engagement	Confirmation by the Audit, Risk and Scrutiny Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Audit Scotland Terms of Appointment letter - audit to be undertaken in accordance with the Code of Audit Practice
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	This audit planning report
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	This audit planning report
Significant findings from the audit	▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▶ Significant difficulties, if any, encountered during the audit ▶ Significant matters, if any, arising from the audit that were discussed with management ▶ Written representations that we are seeking ▶ Expected modifications to the audit report ▶ Other matters if any, significant to the oversight of the financial reporting process ▶ Findings and issues regarding the opening balance on initial audits	Audit results report - September 2025

C

Required communications

		Our Reporting to you
Required communications	What is reported?	When and where
Going concern	Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including: ▶ Whether the events or conditions constitute a material uncertainty; ▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and, ▶ The adequacy of related disclosures in the financial statements.	Audit results report - September 2025
Misstatements	▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation; ▶ The effect of uncorrected misstatements related to prior periods; ▶ A request that any uncorrected misstatement be corrected; ▶ Corrected misstatements that are significant; and, ▶ Material misstatements corrected by management.	Audit results report - September 2025
Fraud	▶ Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity; ▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist; and, ▶ A discussion of any other matters related to fraud.	Audit results report - September 2025
Internal controls	Significant deficiencies in internal controls identified during the audit.	Audit results report - September 2025

C

Required communications

		Our Reporting to you
Required communications	What is reported?	When and where
Related parties	▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable: ▶ Non-disclosure by management; ▶ Inappropriate authorisation and approval of transactions; ▶ Disagreement over disclosures; ▶ Non-compliance with laws and regulations; and, ▶ Difficulty in identifying the party that ultimately controls the entity.	Audit results report - September 2025
Independence	Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as: ▶ The principal threats ▶ Safeguards adopted and their effectiveness ▶ An overall assessment of threats and safeguards; and, ▶ Information about the general policies and process within the firm to maintain objectivity and independence.	This audit planning report and audit results report (September 2025)
External confirmations	▶ Management's refusal for us to request confirmations. ▶ Inability to obtain relevant and reliable audit evidence from other procedures.	Audit results report - September 2025
Representations	Written representations we are requesting from management and/or those charged with governance.	Audit results report - September 2025

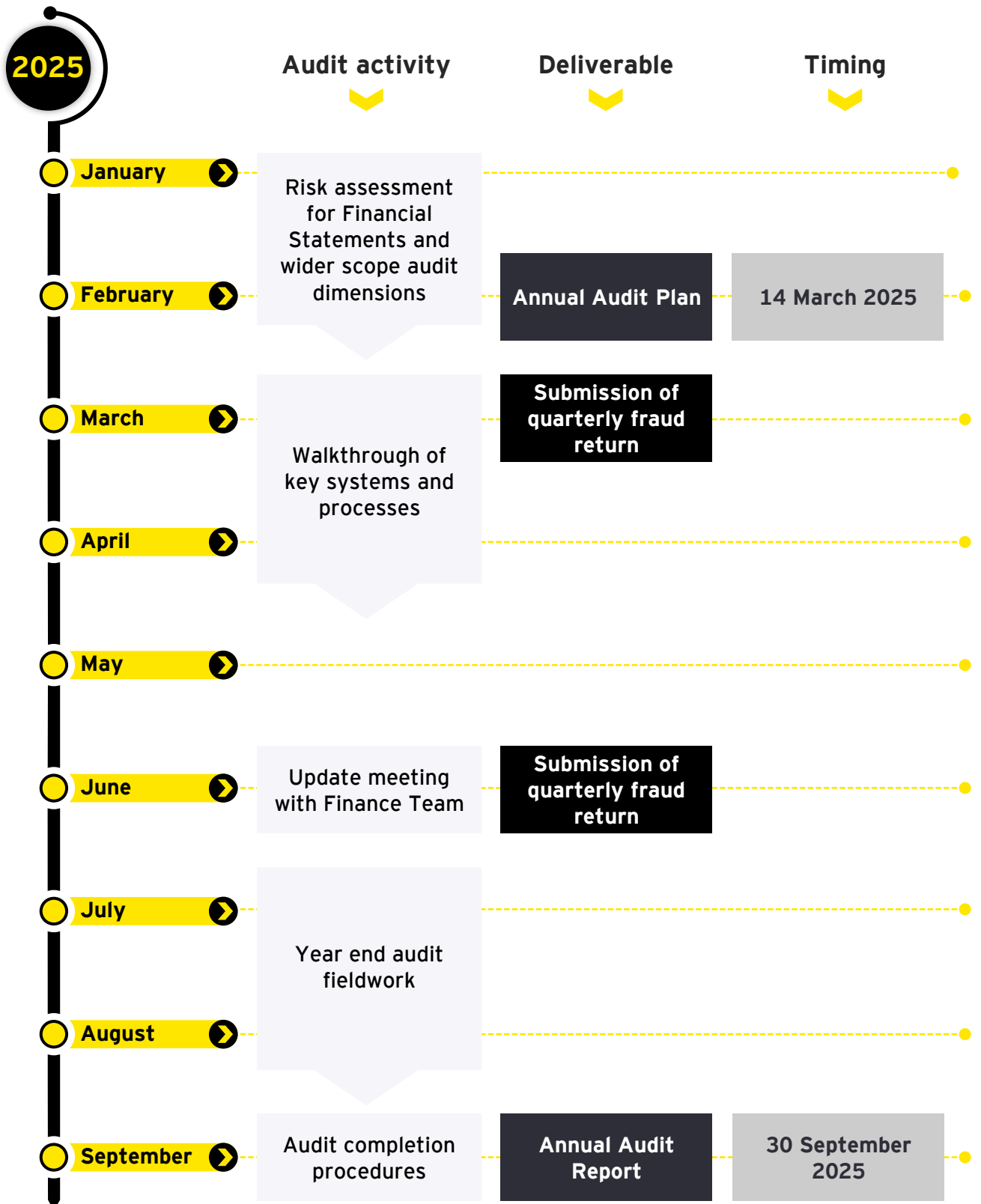
C

Required communications

		Our Reporting to you
Required communications	What is reported?	When and where
Consideration of laws and regulations	▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off. ▶ Enquiry of the Audit, Risk and Scrutiny Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit, Risk and Scrutiny Committee may be aware of.	Audit results report - September 2025
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise.	Audit results report - September 2025
Auditors report	Any circumstances identified that affect the form and content of our auditor's report.	Audit results report - September 2025
Best Value and Wider Scope judgements and conclusions	Our reporting will include a clear narrative that explains what we found and the auditor's judgement in respect of the effectiveness and appropriateness of the arrangements that audited bodies have in place regarding the wider-scope audit.	Audit results report - September 2025
Key audit matters	The requirement for auditors to communicate key audit matters, which apply to listed companies and entities which have adopted the UK Corporate Governance Code in the private sector, applies to annual audit reports prepared under the Code.	Audit results report - September 2025

D

Timeline of communication and deliverables



2024/25 Fees

The Board's audit fee is determined in line with Audit Scotland's fee setting arrangements. Audit Scotland will notify auditors about the expected fees each year following submission of Audit Scotland's budget to the Scottish Commission for Public Audit, normally in December. The remuneration rate used to calculate fees is increased annually based on Audit Scotland's scale uplift.

	2024/25	2023/24
Component of fee:		
Auditor remuneration - expected fee	£36,660	£35,420
Additional audit procedures (note 1)	-	-
Audit Scotland fixed charges:		
Performance audit and best value	£7,040	£7,510
Pooled costs	£920	£1,280
Sectoral price cap	(£10,620)	(£10,610)
Total fee	£34,000	£33,360

The expected fee, set by Audit Scotland, assumes that the Board has well-functioning controls, an effective internal audit service, and an average risk profile.

Note 1

Where auditors identify that additional work is required because of local risks and circumstances in a body, the auditor may negotiate an increase to auditor remuneration by up to 10% of auditor remuneration. We will agree a timetable and expectations for the audit with management. Should additional audit requirements arise, due to delays or emerging areas of risk, we will raise these with management through the course of the audit and agree variations as appropriate, and report the final position to the Audit, Risk and Scrutiny Committee within our Annual Audit Report.

F

Prior year audit recommendations

As part of our annual audit procedures, we will follow up the specific recommendations made within our 2023/24 Annual Audit Report. The recommendation from prior year is outlined below, along with the response from management.

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1.	Financial Sustainability In March 2024, the Board considered an update to the Medium Term Financial Plan as part of the arrangements to set the 2024/25 budget. This identifies a funding gap of £34.98 million in the period to 2026/27. The IJB currently plan to fund part of the 2025/26 gap on a non-recurring basis, using the one off pension contribution and by drawing down all remaining reserves. This is insufficient to bridge the gap, and a funding gap of £11.8 million will remain in 2025/26, growing to £35 million in 2026/27. As a result there is now a critical need to identify recurring savings or reductions in services to remain financially sustainable.	There is an urgent need to develop a sustainable financial plan in advance of the 2025/26 budget process. Grade 1	Response: HSCP Officers will continue to support the IJB to address financial challenges through progression of the next phase of Sustainable Futures programme. Updates on the programme are considered at each IJB meeting. Additional savings proposals will be prepared to be considered by the IJB in March 2025, alongside (i) a draft budget for 2025/26 and (ii) an updated Medium-Term Financial Plan. A proposal on the approach for the next phase of savings development, including supporting engagement, is scheduled to be considered by the IJB in September 2024. These proposals are underpinned by a detailed activity engagement plan. Responsible officer: Chief Officer and SMT Implementation date: 31/3/25

Introduction

In addition to the key areas of audit focus outlined within the plan, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities under auditing standards

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Conclude on the appropriateness of the going concern basis of accounting.
- ▶ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Read other information contained in the financial statements, the Audit, Risk and Scrutiny Committee reporting appropriately addresses matters communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- ▶ Maintaining auditor independence.

Purpose and evaluation of materiality

- ▶ For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.
- ▶ Materiality determines the locations at which we conduct audit procedures, and the level of work performed on individual account balances and financial statement disclosures.
- ▶ The amount we consider material at the end of the audit may differ from our initial determination. At this stage it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit, we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

| Audit Quality Framework / Annual Audit Quality Report

- ▶ Audit Scotland are responsible for applying the Audit Quality Framework across all audits. This covers the quality of audit work undertaken by Audit Scotland staff and appointed firms. The team responsible are independent of audit delivery and provide assurance on audit quality to the Auditor General and the Accounts Commission.
- ▶ We support reporting on audit quality by providing additional information including the results of internal quality reviews undertaken on our public sector audits. The most recent audit quality report can be found at:
<https://audit.scot/publications/quality-of-public-audit-in-scotland-annual-report-202324>.
- ▶ EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details can be found in our annual Transparency Report:
https://www.ey.com/en_uk/about-us/transparency-report.

| This report

This report has been prepared in accordance with Terms of Appointment Letter from Audit Scotland through which the Auditor General has appointed us as external auditor of Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the Board and is made available to the Accounts Commission and Audit Scotland (together the Recipients). This report has not been designed to be of benefit to anyone except

the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

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| Complaints

If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with Stephen Reid who is our partner responsible for services under appointment by Audit Scotland, telephone 0131 777 2839, email sreid2@uk.ey.com. If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

Should you remain dissatisfied with any aspect of our service, or with how your complaint has been handled, you can refer the matter to Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN. Alternatively you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

EY | Building a better working world

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