

NHS Highland

2024/25 Annual Audit Report



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Key messages

Audit of the annual report and accounts

- 1 All audit opinions stated that the annual report and accounts were free from material misstatement.
- 2 There were no significant findings or key audit matters to report.

Wider scope and Best Value audit

Financial management

- 3 NHS Highland has effective financial management arrangements in place for reporting its financial position. However, the 2024/25 budget was set projecting a deficit position.
- 4 After receiving tailored support from the Scottish Government and additional funding including £49.7 million repayable brokerage, NHS Highland ended the year with a £0.27 million surplus. However, NHS Highland continues to face significant challenges in meeting its budgetary requirements.
- 5 NHS Highland had appropriate internal control arrangements in 2024/25 with a few areas highlighted for improvement.

Financial sustainability

- 6 With no brokerage available for the current financial year 2025/26 NHS Highland is expecting to deliver a deficit of £40 million at 31 March 2026.
- 7 NHS Highland's revised three -year financial plan reports savings gaps of £40 million in 2025/26, £60.2 million in 2026/27 and £48.7 million in 2027/28.
- 8 NHS Highland is facing unprecedented financial challenges and based on the projected financial position over the next 3 years, we have concluded that NHS Highland's position is not financially sustainable.

Vision, leadership and governance

- 9 NHS Highland's Annual Delivery Plans aim to deliver the sustainable changes and reform needed to position the board's services for the longer term.

- 10** NHS Highland has effective and appropriate governance arrangements for delivery of its plans, however it is recognised that senior management and the board will increasingly have to make challenging decisions to address NHS Highlands financial and performance challenges.
- 11** The board have carried out a self-assessment against the Blueprint for Good Governance and is making good progress in implementing an improvement plan to address areas where the board members survey scores showed improvement was needed.

Use of resources to improve outcomes

- 12** NHS Highland has appropriate arrangements for performance monitoring and reporting.
- 13** NHS Highland's performance against seven key standards is mixed, with only one area reporting performance above the national standards. Although six performance areas are experiencing challenges in meeting national standards, one of the standards, patient treatment time guarantee, is demonstrating improvement year on year.

Best Value

- 14** NHS Highland has well established arrangements in place for securing Best Value.

Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of NHS Highland's annual report and accounts and the wider scope areas specified in the [Code of Audit Practice \(2021\)](#).
2. The Annual Audit Report is addressed to NHS Highland and the Auditor General for Scotland and will be published on [Audit Scotland's website](#) in due course.

Appointed auditor and independence

3. Claire Gardiner, of Audit Scotland, has been appointed as external auditor of NHS Highland for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, Claire Gardiner and the audit team are independent of NHS Highland in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from NHS Highland, including no provision of non-audit services.

Acknowledgements

4. We would like to thank board members, Audit Committee members, executive directors, and other staff, particularly those in finance, for their cooperation and assistance in this year's audit. We look forward to working together constructively over the remainder of the five-year audit appointment.

Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement, including the regularity of income and expenditure.
- An opinion on statutory other information published with the financial statements in the annual report and accounts, namely the Performance Report and Governance Statement.
- An opinion on the audited part of the Remuneration and Staff Report.
- Conclusions on NHS Highland's arrangements in relation to the wider scope areas: Financial Management; Financial Sustainability; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.
- Reporting on NHS Highland's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

Responsibilities and reporting

6. The Code of Audit Practice sets out the respective responsibilities of NHS Highland and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Public Finance and Accountability (Scotland) Act 2000. These include providing an independent opinion on the financial statements and other information reported within the annual report and accounts and concluding on NHS Highland's arrangements in place for the wider scope areas and Best Value.

8. The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may

not be all that exist. Communicating these does not absolve NHS Highland from its responsibilities outlined below.

9. The Annual Audit Report includes an agreed action plan at [Appendix 1](#) setting out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

NHS Highland's responsibilities

10. NHS Highland has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of an annual report and accounts, comprising financial statements for NHS Highland and its group that gives a true and fair view and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

National and performance audit reporting

11. The Auditor General for Scotland and the Accounts Commission regularly publish national and performance audit reports. These cover a range of matters, many of which may be of interest to NHS Highland. Details of national and performance audit reports published over the last year can be seen in [Appendix 2](#).

Audit of the annual report and accounts

Main judgements

All audit opinions stated that the annual report and accounts were free from material misstatement.

There were no significant findings or key audit matters to report.

Audit opinions on the annual report and accounts

12. NHS Highland and its group's annual report and accounts were approved by the Board and signed by the appointed auditor on 24 June 2025. The Independent Auditor's Report is included in NHS Highland's annual report and accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



Audit timetable

13. The unaudited annual report and accounts were received on 13 May 2025 in line with the agreed timetable but were incomplete as NHS Highland did not have all data and required information at that time. The performance report and governance statement were subsequently finalised and received in early June.

14. In 2022/23 and 2023/24 we recommended that there was a need to further develop the performance report to improve clarity of messaging and remove items surplus to reporting requirements.

15. In 2024/25 we found that the performance report included information which was duplicated or was superfluous to the needs of the reader in understanding the financial statements. Only information that is material to the users of the accounts should be included. We accept it is management's judgement as to what should be included in their annual report and accounts, however, we would encourage NHS Highland to assess the relative importance of matters in relation to the board's development, performance position and future prospects.

16. NHS Highland operates with a finance team of suitably qualified and experienced staff. Good working relations have been established between

the NHS Highland finance team and the audit team which facilitated delivery of the audit by the agreed deadline.

Recommendation 1

The Performance Report should be reviewed to ensure there is a clear and concise narrative.

Audit Fee

17. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £243,060. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

Materiality

18. Materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual report and accounts.

19. The concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual report and accounts. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor’s professional judgement.

20. Materiality levels for the audit of NHS Highland and its group were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual report and accounts. Materiality levels were updated and are summarised in in [Exhibit 1](#).

Exhibit 1

2024/25 Materiality levels for NHS Highland and its group

Materiality	NHS Highland and its Group
Materiality – set at 2% of gross expenditure excluding the contribution to the Integration Joint Board	£28 million

Materiality	NHS Highland and its Group
Performance materiality – set at 70% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£19.6 million
Reporting threshold – all misstatements greater than the reporting threshold will be reported.	£0.7 million

Source: Audit Scotland

Qualitative aspects of accounting practices

21. ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of NHS Highland's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

Accounting policies

22. The appropriateness of accounting policies adopted by NHS Highland was assessed as part of the audit. These were considered to be appropriate to the circumstances of NHS Highland, and there were no significant departures from the accounting policies set out in the Government Financial Reporting Manual (FReM).

Accounting estimates

23. Accounting estimates are used in number of areas in NHS Highland's financial statements, including the valuation of land and buildings assets and the valuation of the pension liability. Audit work considered the process management of NHS Highland has in place around making accounting estimates, including the assumptions and data used in making the estimates, and the use of any management experts. Audit work concluded:

- There were no issues with the selection or application of methods, assumptions, and data used to make the accounting estimates, and these were considered to be reasonable.
- There was no evidence of management bias in making the accounting estimates.

24. Details of the audit work performed and the outcome of the work on accounting estimates that gave rise to significant risks of material misstatement are outlined in [Exhibit 4](#).

Disclosures in the financial statements

25. The adequacy of disclosures in the financial statements was assessed as part of the audit. Notwithstanding the comments in paragraphs 14-15 above, the quality of disclosures was adequate, with additional levels of detail provided for disclosures around areas of greater sensitivity, such as financial instruments and valuation of the pension liability.

Group audit

26. NHS Highland is part of a group and prepares group financial statements. The group is made up of three components, including NHS Highland which is the parent of the group. The audit work performed on the group's components is summarised in [Exhibit 2](#).

Exhibit 2

Summary of audit work on the group's components

Group component	Auditor and audit work required	Summary of audit work performed
NHS Highland	Audit Scotland Full scope audit of NHS Highland's annual report and accounts.	The outcome of audit work performed is reported within the Annual Audit Report.
Highland Health Board Endowment Funds	MacKenzie Kerr Analytical procedures at the group level	Analytical procedures at the group level were performed by the audit team, and no significant issues were identified.
Argyll and Bute IJB	Mazars Analytical procedures at the group level	Analytical procedures at the group level were performed by the audit team, and no significant issues were identified.

Source: Audit Scotland

Other matters to report

27. Auditing standards require auditors to report a number of other matters if they are identified or encountered during an audit. The matters identified or encountered on the audit of NHS Highland are outlined in [Exhibit 3](#).

Exhibit 3

Other matters to report

Auditing standard requirement	Matter to report	Outcome
Significant deficiencies in internal control ISA (UK) 265 requires auditors to report any significant deficiencies in internal control identified during the audit.	We identified deficiencies in the operation of controls in payroll. We identified one area where controls were not operating as planned and one area where controls could be strengthened. Refer to Exhibit 6	From our review of the design and implementation of systems of internal control, including those relating to IT, relevant to our audit approach, we did not identify any significant internal control weaknesses which could affect NHS Highland's ability to record, process and report financial and other relevant data to result in a material misstatement in the financial statements.

Source: Audit Scotland

Significant risks of material misstatement identified in the Annual Audit Plan

28. Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 4](#).

Exhibit 4**Significant risks of material misstatement to the financial statements**

Risk of material misstatement	Audit response	Outcome of audit work
Significant risks of material misstatement		
Fraud caused by management override of controls Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.	The audit team: • Evaluated the design and implementation of controls over journal entry processing. • Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries. • Tested journals entries, focusing on those assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end. • Assessed the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Assessed changes to the methods and underlying assumptions used to prepare accounting estimates and assessed these for evidence of management bias. • Substantively tested income and expenditure transactions around the year-end to confirm they had been accounted for in the correct financial year.	Conclusion: We did not identify any transactions outside the normal course of business or any incidents of management override of controls.

Risk of material misstatement	Audit response	Outcome of audit work
Other areas of audit focus		
Estimation in the valuation of other land and buildings NHS Highland held land and buildings with a net book value of £442 million as at 31 March 2024. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. There is also a risk, for those assets not subject to revaluation in-year, that the carrying value does not reflect current value. We will review the arrangements in place to satisfy the board that the annual revaluation process is complete and asset values are free from material misstatement.	The audit team: • Evaluated the design and implementation of controls over the valuation process. • Reviewed the information provided to the valuer and assess this for completeness and accuracy. • Evaluated the competence, capabilities, and objectivity of the valuer. • Obtained an understanding of management's involvement in the valuation process to assess if appropriate oversight has occurred. • Reviewed the appropriateness of the key data and assumptions used in the 2024/25 valuation process. • Reviewed management's assessment that the value in the balance sheet of assets not subject to a valuation process in 2024/25 is not materially different to current value at the year-end.	Audit work confirmed: • The design and implementation of controls over the valuation process were appropriate. • The information provided to the valuer was accurate and complete. • The valuer had sufficient competence, capability, and objectivity to perform their work. • Management are involved in the valuation process and have an appropriate level of oversight. • The data and assumptions used in the 2024/25 valuation process were appropriate. • Management's assessment of assets not subject to a valuation process in 2024/25 was reasonable and concluded there was unlikely to be a material difference to the current value at the year-end. Conclusion: the valuation of PPE is not materially misstated.

Risk of material misstatement	Audit response	Outcome of audit work
Estimation of the pension liability NHS Highland is in a unique position in recognising a pension fund liability for social care staff who transferred from Highland Council with membership of the Local Government Pension Scheme. NHS Highland use an actuary to provide an estimate of the liability in line with IAS 19, however, there is a departure from the requirements of IAS 19 as the pension liability impact is removed to other reserves. The subjectivity around the actuarial estimates and the departure from accounting standards increases the risk of misstatement.	The audit team: • Evaluated the design and implementation of controls over the pension liability estimation process. • Reviewed the information provided to the actuary and assess this for completeness and accuracy. • Evaluated the competence, capabilities, and objectivity of the actuary. • Obtained an understanding of the management's involvement in the estimation process to assess if appropriate oversight has occurred. • Reviewed the appropriateness of the key data and assumptions used by management for the estimation of the pension liability, and challenge these where required. • Audit Scotland uses PwC as an auditor's expert to inform the planned audit procedures outlined above. Therefore, the audit team also reviewed the information provided by PwC and reflected this in the planned audit procedures where required.	Audit work performed confirmed: • The design and implementation of controls over the pension liability estimation process were appropriate. • The information provided to the actuary was accurate and complete. • The actuary had sufficient competence, capability, and objectivity to perform their work. • The data and assumptions used in the estimation process were appropriate. • The information provided by PwC was reviewed and this reflected in the planned audit procedures, where required. Conclusion: the estimation of the pension liability is not materially misstated.

Source: Audit Scotland

Prior year recommendations

29. NHS Highland has good progress in implementing the agreed prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with NHS Highland and are outlined in [Appendix 1](#).

Wider scope and Best Value audit

Audit approach to wider scope and Best Value

Wider scope

30. As reported in the Annual Audit Plan, the wider scope audit areas are:

- Financial Management.
- Financial Sustainability.
- Vision, Leadership and Governance.
- Use of Resources to Improve Outcomes.

31. Audit work is performed on these four areas and a conclusion on the effectiveness and appropriateness of arrangements NHS Highland has in place for each of these is reported in this chapter.

Duty of Best Value

32. The [Scottish Public Finance Manual](#) (SPFM) explains that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. [Best Value in public services: guidance for Accountable Officers](#) is issued by Scottish Ministers and sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

33. Consideration of the arrangements NHS Highland has in place to secure Best Value has been carried out alongside the wider scope audit.

Financial Management

Main Judgements

NHS Highland has effective financial management arrangements in place for reporting its financial position. However, the 2024/25 budget was set projecting a deficit position.

After receiving tailored support from the Scottish Government including £49.7 million repayable brokerage, NHS Highland ended the year with a £0.27 million surplus. However, NHS Highland continues to face significant challenges in meeting its budgetary requirements.

NHS Highland had appropriate internal control arrangements in 2024/25 with a few areas highlighted for improvement.

NHS Highland ended the year with a £0.27 million surplus, however there is still a reliance on non-recurring savings and late allocations

34. The Scottish Government Health and Social Care Directorates (SGHSCD) set annual resource limits and cash requirements which NHS boards are required by statute to work within.

35. The initial financial plan for 2024/25 which was based on early assumptions and developed in January 2024, was projecting an opening deficit of £121.3 million. The plan included savings schemes totalling £86.3 million, of which £72.4 million were unidentified, that would deliver the brokerage cap of £35 million. By March 2024, revised planning assumptions and funding levels led to an improved financial forecast. The opening deficit was reduced to £112.5 million, and the brokerage cap lowered to £28.4 million, leaving a remaining financial reduction requirement of £84.1 million. The opening financial gap included an assessment of the Adult Social Care position which was estimated to be £16.2 million with the potential for this pressure to increase to £23.5 million.

36. Within this framework, cost reductions of £27.9 million were identified, alongside Adult Social Care contributions of £23.3 million and other non-recurrent actions totalling £12.4 million. Despite these measures, a residual financial gap of £20.5 million remained. To address this, a range of potential actions—referred to as “choices”—were presented. These options could have bridged the gap up to the brokerage cap of £28.4 million, but they carried significant implications for service delivery and planned care performance. As such, these measures were not supported by either the Board or the Scottish Government and the opening budget gap was agreed by NHS Highland Board of £50.6m.

37. Given the extent of financial challenges, NHS Highland worked closely with the Scottish Government during the year to explore all options to facilitate recovery towards financial balance. A strategic assessment of options was progressed and the board established a value and efficiency programme with an overall target of delivering 3% financial reductions on a recurring basis in line with the requirement set out by SG.

38. [Exhibit 5](#) shows that in 2024/25 NHS Highland operated within the three financial targets set by the Scottish Government.

Exhibit 5**Performance against resource limits in 2024/25**

Financial target	Limit £m	Actual £m	Variance £m
Core revenue resource limit	1,089,367	1,089,093	274
Non-core revenue resource limit	44,313	44,313	0
Total revenue resource limit	1,133,680	1,133,406	274
Core capital resource limit	15,982	15,982	0
Non-core capital resource limit	416	416	0
Total capital resource limit	16,396	16,398	0
Cash requirement	1,155,053		

Source: NHS Highland audited accounts 2024/25

39. In order to achieve financial balance, NHS Highland relied on brokerage of £49.7 million from the Scottish Government which was finalised halfway through the financial year to reflect the forecast year-end financial position which was lower than the projected deficit of £50.6m

40. Late funding allocations hinder effective financial management by creating uncertainty in budgeting, disrupting cash flow and potentially delaying the start of planned programme expenditure. This can slow decision making and reduce the efficiency of resource use. We highlighted in [NHS in Scotland 2024 Finance and Performance](#) that the Scottish Government needed to work to provide more certainty for boards to allow them to effectively manage their budgets.

41. NHS Highland worked hard to manage the in-year budget, but without receiving brokerage, they would have reported a significant deficit. The board recognises its reliance on the finalisation of late allocations and brokerage is unsustainable.

NHS highland received brokerage of £49.7 million in 2024/25. This increased cumulative brokerage to £106.5 million at 31 March 2025

42. In March 2024, the Scottish Government set a brokerage cap of £28.4 million for the 2024/25 financial year. Following the Scottish Government's quarter two financial review, the brokerage cap was subsequently increased to £49.7 million, enabling NHS Highland to end the year with a small surplus.

43. However, this brokerage must be repaid, and with cumulative brokerage reaching £106.5 million as of 31 March 2025, the need to identify substantial recurring savings has become critical.

NHS Highland delivered £43.1 million savings in 2024/25 against their target of £61.4 million

44. In 2024/25 the Scottish Government required all health boards to plan to deliver at least 3 per cent recurring savings during the financial year. The 2024/25 financial plan included a need to make savings of £61.4 million. This included £23.2 million target to cover the adult social care budget gap.

45. The board achieved £43.1 million of savings in year of which £21.3 million were on a recurring basis. This represents a shortfall of £18.3 million against the total savings target of £61.4 million for 2024/25. The reliance on non-recurring measures to achieve breakeven means that NHS Highland will start 2025/26 with a significant shortfall before considering any new pressures.

Adult social care

46. Adult Social Care is reported within the Highland Health & Social Care Partnership as a delegated function from The Highland Council. In January 2025, Adult Social Care services were reporting a forecast deficit position of £16.7 million which was after a drawdown of around £2 million of transformation funding against incurred expenditure. There was a further draw down of £5.6 million to support the financial position of Adult Social Care, leaving a residual deficit of £11.1 million which was offset with NHS underspending in other areas.

47. There is currently a £26 million gap in the Adult Social Care position for 2025/26, and in line with 2024/25 NHS Highland is reporting that this gap will be closed during the year, in part through a 3% savings target, equating to £6.2 million, with the remaining £19.8 million being driven through an Adult Social Care strategic workstream. However, NHS Highland has indicated that it is unlikely to fully bridge the gap within the year, resulting in a high risk of a year-end deficit.

48. NHS Highland is unique in Scotland for adopting the lead agency model, under which it provides adult social care within the Highland Council area. In 2024, NHS Highland and The Highland Council jointly decided to explore transitioning to an integration model more closely aligned with the Integrated Joint Boards (IJBs) used elsewhere in Scotland such as the existing arrangement between NHS Highland and Argyll and Bute Council. Although still in the early stages, preliminary work has begun to review the governance structures of both organisations. NHS Highland anticipates that any changes to the current model will be implemented during 2026/27.

2024/25 Capital Programme

Pause on capital spend & backlog maintenance

49. NHS Highland has been unable to progress some capital projects due to the Scottish Governments pause on capital spend across the sector.

Projects on hold include the Caithness Health and Care Hubs and refurbishment of maternity facilities at Raigmore Hospital in Inverness. However, the Scottish Government allocation included provision to resume design work for a replacement for the Belford Hospital in Fort William.

50. A capital funding allocation of £16.4 million was received in 2024/25 enabling NHS Highland to progress Fire Compartmentation works at Raigmore Hospital, Grantown Health Centre refurbishment and various capital equipment purchases. In addition there was an element of spend relating to the final payments for the National Treatment Centre.

PFI agreement New Craigs hospital

51. On 14 July 2025, the New Craigs hospital will transfer to NHS Highland when the 25-year PFI agreement ends. The legal TUPE asset transfer and service transfer has been managed through a Programme Board with updates being taken to the FR&P Committee. Under the transfer, the estates and facilities management services will be brought from the private sector to NHS Highland. We will continue to monitor the risks and governance of the transfer in 2025/26.

NHS Highland had appropriate internal control arrangements in 2024/25

52. From our review of the design and implementation of systems of internal control, including those relating to IT, relevant to our audit approach, we did not identify any significant internal control weaknesses which could affect NHS Highland's ability to record, process and report financial and other relevant data to result in a material misstatement in the financial statements. We noted some instances where there was a lack of evidence of approval for tasks such as adding new account codes and reviewing exception reports, but we are satisfied that for these instances, appropriate controls operated to prevent fraud or error.

53. [Exhibit 6](#) sets out our findings which includes one area where controls were not operating as planned and one area where controls could be strengthened.

Exhibit 6

Key findings from review of key controls

Audit finding	Additional audit procedures
1. Payroll timesheets We tested a sample of ten timesheets and found that four had not been authorised by a line manager. There is a risk of fraud or error.	We performed detailed analytical procedures to confirm the total value of pay and expenses was in line with our expectations. We also performed existence testing to provide assurance over validity of payments. No issues were identified. (refer Appendix 1, action plan).
2. Payroll user access The payroll team do not perform regular reviews of the user access list for e-payroll. There is a risk of unauthorised access to the payroll system.	We undertook additional audit procedures to ensure changes to the payroll system were accurate and valid. User access permissions for all financial systems need to be reviewed on a frequent basis to ensure that permissions granted appropriate to job roles and relate only to current employees. (refer Appendix 1, action plan).

Source: Audit Scotland

Cyber security and risks around use of IT

54. The Scottish Health Competent Authority commissioned a programme of audits and reviews of Health Boards to evaluate compliance with the Network & Information Systems Regulations (NIS). We reviewed the Highland Health Board's 2024 NIS Progress Review which commended NHS Highland as a highly performing board that has further enhanced compliance from the previous year with an overall compliance status of 83%. The reviews identified some areas for improvement and we have discussed progress on these areas with officers of NHS Highland. We will continue to monitor developments in these areas in 2025/26 to ensure robust cyber controls are in place.

55. All NHS Highland staff must complete the Data Protection (Information Governance) and Cyber Security (Staying safe online) training packages contained in the core mandatory training platform. We have noted that uptake of this training has significantly improved in 2024. NHS Highland has a training improvement programme in place and we will continue to monitor progress of agreed actions.

Business continuity plans

56. During our audit we noted that the IT Systems Disaster Recovery Plan (DRP) is out of date but were encouraged to note the work ongoing to update the plan. We have been advised that an updated DRP has now been drafted with intention that it will go through formal governance and be completed by end of July 2025. We will continue to monitor progress.

57. NHS Highland eHealth Business Continuity Plans (BCP's) are in place but have not undergone a desktop testing exercise. These documents should also be regularly reviewed by senior management to they are ensure fit for purpose. eHealth has a suite of BCP's available which are currently being reviewed. We will continue to monitor progress.

There are assurance gaps in the general IT controls for eFinancials and PECOS systems

58. Across the NHS in Scotland a number of shared services exist and therefore NHS Highland's control environment includes externally provided services from:

- NHS National Services Scotland (NSS) provision of primary care payments and the national IT controls
- NHS Ayrshire and Arran provision of the National Single Instance eFinancials service
- Elcom who provide Professional Electronic Commerce Online System (PECOS) the eProcurement system used by NHS Boards across Scotland

59. The NHS in Scotland procures service audits each year to provide assurance on the controls operating within the shared systems. As part of our overall audit approach we consider the evidence from service auditors of NHS NSS and NHS Ayrshire and Arran to inform our risk assessment procedures.

60. For Practitioner and Counter Fraud Services, the Type II service audit resulted in an unqualified opinion, i.e. the controls tested operated effectively during 2024/25.

61. For the national IT services contract, the Type II service audit resulted in a qualified opinion on the controls relating to access to the systems as the controls associated with the objective 'Controls provide reasonable assurance that logical access to applications, operating systems and databases is restricted to authorised individuals' did not operate effectively during the year.

62. NHS Ayrshire and Arran procures a Type II service audit of the National Single Instance (NSI) eFinancials services. The service auditor assurance reporting in relation to the NSI eFinancials was unqualified. The assurance gap identified in previous years for the IT general controls,

system backup and disaster recovery remains. Although this assurance gap did not impact on NHS Highland's systems this year, there remains a risk for future years. All boards should ensure that going forward they are satisfied that controls over the NSI eFinancials system are adequate in the absence of these service auditor assurances. NHS Ayrshire and Arran are working with NHS National Services Scotland to expand the service audit scope to cover this assurance gap for 2025/26

63. In November 2024, the hosting arrangements of the PECOS application changed from being held at the Scottish Government's Saughton House data centre to being held and managed externally from the Scottish Government by third-party provider, Elcom.

64. While the Scottish Government own the contractual arrangement with Elcom, it is for individual bodies to ensure themselves that there are appropriate application and hosting controls in place at Elcom. NHS Highland has not received any assurances around the operation of these controls at the third-party provider.

65. NHS Highland is satisfied that there have been no issues around service performance or availability of information to support the preparation of the financial statements and there is no adverse impact on the Board's system of internal control or governance arrangements in respect of the use of the PECOS application.

Standards of conduct for prevention and detection of fraud and error are appropriate

66. In the public sector there are specific fraud risks, such as those relating to prescription fraud, grants and other claims made by individuals and organisations. Public sector bodies are responsible for implementing effective systems of internal control, including internal audit, which safeguard public assets and prevent and detect fraud, error and irregularities, bribery and corruption.

67. NHS Highland is responsible for having arrangements to prevent and detect fraud, error and irregularities, bribery and corruption. It is also responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place. Our conclusion is that NHS Highland has adequate arrangements in place to prevent and detect fraud or other irregularities. This is based on our review of:

- control arrangements
- overall policies and procedures, including codes of conduct for members and officers
- internal audit reports
- Counter Fraud Service reports.

National Fraud Initiative

68. The National Fraud Initiative (NFI) is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. NHS Highland participates in this biennial exercise.

69. During our audit we noted that there has been limited follow up of National Fraud Initiative matches released in December 2024 with only nine of the 98 payroll to payroll matches cleared, and no activity recorded in relation to payroll to creditors, payroll to companies house, and duplicate creditor payments matches.

Recommendation 2

The board should put in place arrangements for the timely follow-up of NFI matches to establish the extent of any fraud and error identified, and to gain maximum assurance from the exercise.

Financial Sustainability

Main Judgements

With no brokerage available for the current financial year NHS Highland is expecting to deliver a deficit of £40 million at 31 March 2026.

NHS Highland's revised three -year financial plan reports savings gaps of £40 million in 2025/26, £60.2 million in 2026/27 and £48.7 million in 2027/28.

NHS Highland is facing unprecedented financial challenges and based on the projected financial position over the next 3 years, we have concluded that the board's financial position is not sustainable.

70. Our audit plan identified a significant risk in relation to financial sustainability under our wider scope responsibilities. Our audit findings and conclusions in relation to the risk are recorded below.

Health boards across Scotland face substantial affordability challenges despite increases in funding

71. Health remains the single biggest area of government spending with a planned increase to £19.4 billion in the 2024/25 Budget Bill. The Scottish Government continued to distribute funding throughout the year which increased the final budgets provided to NHS boards and reflects the long-term trend of annual increases in health expenditure.

72. Despite increases in health spending much of the additional funding was consumed by pay deals and inflation leaving little room to invest in transformation or service improvement.

73. In their three-year financial plans submitted to the Scottish Government, for 2024/25, NHS Boards continued to forecast increases in spending. Boards are also increasingly citing a reliance on non-recurring savings, and therefore carrying forward underlying deficits into future years, which poses a significant risk to long term financial sustainability.

74. Audit Scotland's [NHS in Scotland 2024 Finance and Performance](#) highlights that the affordability of healthcare spending is now an urgent issue that the Scottish Government must address. Difficult decisions need to be made about transforming services potentially identifying areas of limited clinical value and considering how services can be provided more efficiently or withdrawn. Boards should work with the Scottish Government to focus on longer term reform. This will be essential for managing the demands placed on the healthcare system and ensuring its future sustainability.

With no brokerage available for the current financial year NHS Highland is expecting to deliver a deficit of £40 million at 31 March 2026.

75. NHS Highland's draft three-year financial plan for the period 2025/26-2027/28 was submitted to the Scottish Government and presented to the Finance, Resources and Performance Committee in January 2025. It detailed a projected variance against the Core RRL of £132.3 million, planned savings schemes of £59.9 million, non-recurring funding of £16.7 million, and an unidentified savings gap of £55.7 million.

76. The Financial Plan 2025/26 - 2027/28 also identified future funding gaps before savings of £65.8 million for 2026/27 and £54.2 million for 2027/28.

77. In response to NHS Highland's draft submission, the Scottish Government issued a letter highlighting:

- the board is at level three of the NHS Scotland Support and Intervention Framework
- given the fact that the board has significant outstanding brokerage at the end of 2024/25 and the forecast position for 2025/26 represents a further decline in the board's financial sustainability, the SG cannot approve the board's three-year financial plan
- NHS Highland must not exceed a net financial deficit of £40 million in 2025/26. The SG has stated that it expects NHS Highland, with support from the Board, to develop a recovery plan to reduce expenditure and operate within this set limit and for this recovery plan to be submitted to the SG for review by 7 June 2025

- the board must deliver a minimum 3 per cent recurring savings target, progress against which will be monitored monthly
- the board is to continue to work with colleagues in the SG's Health Finance Financial Delivery Unit to consider options to reduce expenditure to deliver an improved financial outturn.

78. NHS Highland continued to work closely with SG and was able to provide more favourable forecasts following detailed scrutiny of value and efficiency workstreams, strategic workstreams and further non-recurrent benefits and actions to be taken. The result of this close working and additional scrutiny was to reduce the forecast deficit for 2025/26 to £40 million. The revised financial plan was submitted to the Scottish Government on 6th June and has been accepted on the basis that any unexpected in year benefits are used to reduce the 2025/26 deficit and any in year pressures are managed within the existing budget.

79. The impact of the work with the Scottish Government reduced the medium-term funding gap in 2026/27 and 2027/28 to £60.2 million and £48.7 million respectively.

80. With no brokerage available for the current financial year NHS Highland is expecting to deliver a deficit of £40 million at 31 March 2026. Significant savings have now been required for several years and the opportunities for identifying further recurrent savings are significantly reduced. This means that in order to deliver a higher level of recurring savings, the board recognises it must explore more innovative and forward-thinking programmes. These are likely to involve redesigning services and will take time to be fully implemented.

81. The scale of the financial challenges NHS Highland is facing is unprecedented and although considerable efforts have gone in to reducing the planned deficit for 2025/26, it is very unlikely that a break-even position will be reported in the short to medium term. We have therefore concluded that the board's financial position is not sustainable.

Vision, Leadership and Governance

Main Judgements

NHS Highland's Annual Delivery Plans aim to deliver the sustainable changes and reform needed to position the board's services for the longer term.

NHS Highland has effective and appropriate governance arrangements for delivery of its plans, however it is recognised that senior management and the board will increasingly have to make challenging decisions to address NHS Highlands financial and performance challenges.

The board have carried out a self-assessment against the Blueprint for Good Governance and is making good progress in implementing an improvement plan to address areas where the board members survey scores showed improvement was needed, with eight out of 17 actions completed by January 2025.

NHS Highland has a clear vision and strategy

82. NHS Highland is managed by a Chief Executive Officer who is supported by a team of Executive Directors. The Board provides scrutiny and strategic direction for NHS Highland with no significant change to board members in year. The Board meets regularly during the year to progress NHS Highland business and is supported by a framework of assurance through other governance committees including the audit, staff governance, Highland health and social care and finance resources and performance.

83. The Board has demonstrated leadership by:

- Giving leadership and strategic direction
- Supervising the overall management of NHS Highland's activities
- Reporting on management and performance.

84. We reported in our 2023/24 Annual Audit Report that NHS Highland has a clear strategy Together We Care which covers the period from 2022-2027. The strategy supports the vision "outstanding care by an outstanding team" with three strategic objectives centred around population, partnership and people.

85. The strategy is supported by Annual Delivery Plans (ADP) covering NHS Highland and Argyll and Bute Health and Social Care Partnership (HSCP) enabling closer working of the two localities, particularly in terms of reporting, to support the desired strategic outcomes of NHS Highland whilst recognising the differences in governance of the IJB in Argyll & Bute and the Lead Agency model of Highland. The plans for 2024/25 were approved by the Scottish Government in June 2024. These were linked with priorities for Medium Term Planning (MTP) to 2026/27.

Governance arrangements remain effective and appropriate

86. During 2024/25 we considered the high-level control environment which includes the operation of committees and key governance documents. We are satisfied from our attendance at the Audit Committee that the level of scrutiny is appropriate. We also review papers going to the Board and Audit Committee across the year and we are satisfied that the content of the reports is sufficient to allow action to be taken as appropriate. Overall, we did not identify any risks in relation to the framework in place.

Effective leadership will be needed more than ever to deliver the board's strategic priorities

87. NHS board chief executives and senior teams are responsible for the delivery of critical day-to-day services as well as leading the changes to how services are accessed and delivered in their boards. This places significant demands on senior leadership teams, board executive and non-executive directors have some challenging decisions to make with regard to how services are best delivered in the current financial climate.

88. Senior officers and the Board acknowledge that achieving a sustainable, long-term recovery from the projected £109.8 million deficit for 2025/26, along with the £106.5 million in cumulative repayable brokerage, is critical. It is essential that NHS Highland's senior management team remains focused on implementing both immediate measures to address financial and performance challenges, and longer-term reforms to ensure lasting change.

89. NHS Highland had a change in Chief Executive on 1 April 2024 and it will be important they can demonstrate the proactive and effective leadership that is needed to drive the required changes and to promote a culture of challenge.

The board have carried out a self-assessment against the Blueprint for Good Governance and an improvement plan has been produced

90. During our audit work we considered the NHS Scotland Blueprint for Good Governance which states that NHS boards should regularly review their governance arrangements. We found that a self-assessment exercise including a detailed survey and a series of board development session had been carried out. The key themes emerging from the self-assessment exercise: performance, finance and best value, risk, culture, quality, board members development, SBAR development and engagement.

91. In July 2023, NHS Highland agreed an improvement plan consisting of seventeen actions covered by the Blueprint for Good Governance. The primary implementation phase of the improvement plan spans from July 2023- July 2024 and there is six monthly monitoring of the key actions by the board.

92. The latest progress report was presented to the board in January 2025. It reported that 12 of the 17 actions are now deemed complete. The remaining five actions relate specifically to quality of care, and risk appetite and management. The activities identified to bring these actions to a closure will extend beyond the lifespan of the current Improvement Plan. Further updates will be submitted to the July 2025 board.

Use of Resources to Improve Outcomes

Main Judgements

NHS Highland has appropriate arrangements for performance monitoring and reporting

NHS Highland's performance against seven key standards is mixed, with only one area reporting performance above the national standards. Although six performance areas are experiencing challenges in meeting national standards, one of the standards, patient treatment time guarantee, is demonstrating improvement year on year.

NHS Highland has appropriate arrangements for performance monitoring and reporting

93. NHS Highland reports to the Finance, Resources and Performance Committee and the board throughout the year on performance against a range of national measures and standards, and local measures that align with its strategic direction.

94. During 2024/25 performance reports included performance against the national measures including A&E, Inpatient and Outpatient waiting times, and the provision of cancer, mental health, and drug and alcohol services. The performance reports also included details of NHS Highland's performance against other boards and outlines ongoing actions and next steps.

95. We concluded that NHS Highland has appropriate arrangements in place for performance monitoring and reporting.

NHS Highland's performance against seven key standards is mixed, with only one area reporting performance above the national standards. Although six performance areas are experiencing challenges in meeting national standards, one of the standards, patient treatment time guarantee, is demonstrating improvement year on year.

96. [Exhibit 7](#) shows that NHS Highland's performance against seven key standards is mixed:

- CAMHS (Child and Adolescent Mental Health Services):
71.3% of patients were seen within 18 weeks — this is below the national target of 90% but has improved from March 2024 (68.5%).
- Psychological Therapies:
82.8% of patients were treated within 18 weeks. This is slightly below the 90% national target and represents a decline from the previous year (89.9%).
- IVF Treatment:
NHS Highland maintained 100% compliance, exceeding the 90% national target for the second consecutive year.

- **Diagnostic Waiting Times:**
Only 58.8% of patients received key diagnostic tests within 6 weeks which is 41.2% below the 100% target and represents a drop in performance from 69.5% in 2024.
- **Patient Treatment Time Guarantee (TTG):**
63.8% of inpatients/day cases were seen within 12 weeks which is 36.2% below the 100% standard, though showing year-on-year improvement.
- **Outpatient Waiting Times:**
57.5% of patients had been waiting less than 12 months which is 37.5% lower than the 95% target and slightly worse than the previous year (59%).
- **A&E Performance:**
82.6% of attendees were seen within 4 hours. This is 12.4% lower than the 95% target.

97. While NHS Highland demonstrated strong performance in IVF, it continues to face significant challenges in meeting national standards across several key areas, including A&E, mental health, diagnostics, and elective care.

98. There is one target that was met by NHS Scotland overall but not by NHS Highland; Drug and alcohol use -3 weeks treatment. The remaining six standards were not met by either NHS Highland or NHS Scotland. However, NHS Highland's performance was significantly lower compared to the national average for 'CAMHS – 18 weeks treatment'. (71%v90%).

Exhibit 7

Performance against key waiting time standards

Target/Standard	NHS Highland			NHS Scotland
	March 2023	March 2024	March 2025	March 2025
CAMHS 18 Weeks	73.1%	68.5%	71.3%	90%
Proportion of patients that started treatment within 18 weeks of referral				
Psychological therapies	86.9%	89.9%	82.8%	90%
Waiting time within 18 weeks				
IVF	94.1%	100%	100%	90%

Proportion of patients eligible for IVF treatment were referred within 12 months

Diagnostic waiting times	68.7%	69.5%	58.8%	100%
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Proportion of patients who received key diagnostic tests/investigations within 6 weeks

Patient Treatment Time Guarantee (TTG)	55.8%	58.6%	63.8%	100%
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Proportion of inpatients or day case that were seen within 12 weeks

Outpatients waiting less than 12 weeks	59.4%	59.0%	57.5%	95%
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Proportion of patients on the waiting list at month end who have been waiting less than 12 months since referral at month end

A & E attendees	84.8%	82.9%	82.6%	95%
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Proportion of A & E attendees who were admitted, transferred, or discharged within 4 hours

Drug and alcohol (December 2023,2024)	89.8%	90.3%	Not available
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Proportion of patients waiting no longer than 3 weeks from referral to appropriate treatment

Source: Public Health Scotland

Conclusions on duty of Best Value

99. The audit work performed on the arrangements NHS Highland has in place for securing Best Value found these were effective and appropriate. This judgement is evidenced by:

- NHS Highland having well established and effective governance arrangements in place.
- the arrangements NHS Highland has in place around the four wider scope audit areas, which are effective and appropriate, contribute to it being able to secure Best Value.

Appendix 1

Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
1. Performance Report and Governance Statement disclosures The draft Performance Report and Governance Statement were reviewed and found to include information that was duplicated and superfluous to the needs of users. Risk: The board does not comply with FReM disclosure requirements and key messages are lost due to irrelevant information	The Performance Report and Governance Statement should be reviewed to ensure there is a clear and concise narrative.	Accepted Responsible officer – Head of Corporate Governance and Deputy Chief Exec Agreed date – by March 2026.
2. National Fraud Initiative During our audit we noted that there has been limited follow up of National Fraud Initiative Matches released in December 2024 with only nine of the 98 payroll to payroll matches cleared, and no activity recorded in relation to payroll to creditors, payroll to companies house, and duplicate creditor payments matches. Risk: Instances of fraud or error may go undetected.	The board should put in place arrangements for the timely follow-up of NFI matches to establish the extent of any fraud and error identified, and to gain maximum assurance from the exercise.	Partially Accepted Agree that full review is not yet complete. The NFI team at the Cabinet office allow one year from the report release to respond. The work will be completed by December 2025. As this is a retrospective review, the risk of fraud is low, but will highlight potential fraud activity and allow for mitigating actions to be considered. Responsible Officer – Assistant Director of Financial Services Agreed date – December 2025

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
3. Payroll- timesheets We tested a sample of ten timesheets and found that four had not been authorised by a line manager. Risk: There is a risk of fraud/error in the payroll.	All timesheets should be reviewed and authorised prior to being processed for payment.	Accepted A review of the processes will be conducted and necessary updates made. A communication reminder will be sent to all managers Responsible Officer – Head of People Planning & Development Agreed Date – September 2025
4. Payroll user access The payroll team do not perform regular review of the user access list for e-payroll. There is a risk of unauthorised access to the payroll system.	User access permissions for all financial systems need to be reviewed on a frequent basis to ensure that the permissions granted are appropriate to job roles and relate only to current employees.	Accepted A new process has been implemented to track access and this will be reviewed on a 6 monthly basis Payroll Manager September 2025

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
1. Restricting the value of pension asset For the first time, the unaudited accounts included a pension asset rather than a liability. This amounted to £1.4 million and was calculated by NHS Highland's actuary. The pension accounting standard (IAS 19) limits any pension asset to the lower of the surplus and what is described as an asset ceiling.	The report from the actuaries noted that there may be a need for additional work to recognise the impact of the asset ceiling. Management should ensure they are appropriately reviewing the outcomes from experts and taking appropriate action. The audit team are happy to engage at an early stage to discuss any complex technical accounting adjustments.	Implemented

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
The asset ceiling is defined by IFRIC 14 as the present value of any economic benefits available in the form of refunds from the pension fund or reductions in future contributions to the fund. We found that NHS Highland had not performed the IFRIC calculation and we have been unable to confirm the accuracy of the pension reserve figure at 31 March 2024, although we have confirmed that there is no material error.	Responsible officer Assistant Director of Financial Services Agreed date September 2024	
2. Non-Current Assets - Impairment reviews In accordance with IAS 36, an item of property, plant and equipment or an intangible asset may not be carried in the balance sheet at more than its recoverable amount. An impairment review should be carried out for all assets where there is an impairment indicator and involves estimating an asset's recoverable amount and comparing it with its carrying value. If the recoverable amount is lower than the carrying value, the asset is impaired and must be written down to the recoverable amount. NHS Highland does not have formal procedures in place to identify assets which should be reviewed for impairment, there is only evidence to support consideration for assets which have been revalued in 2023/24.	Procedures should be formalised to ensure consideration of assets for impairment is carried out consistently and in accordance with the requirements of the Capital Accounting Manual. Responsible officer Capital Accountant Agreed date September 2024	Implemented

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
3. Performance Report and Governance Statement disclosures The draft Performance Report and Governance Statement were reviewed and found to not be FReM compliant in all areas and included information that was superfluous to the needs of users. Risk: The board does not comply with FReM disclosure requirements and key messages are lost due to irrelevant information.	The Performance Report and Governance Statement should be reviewed to ensure there is a clear and concise narrative. Responsible officer Director of Finance Agreed date March 2025	Superseded by point 1 in current year recommendations We worked closely with management to ensure there were no delays in receiving the unaudited accounts. Issues outwith the control of management meant that a complete set of accounts could not be prepared in line with the agreed timetable.
4. Payroll – lack of secondary checks We found there to be a lack of secondary checking of • Exception reports • Annual uprating of payscales, NI • permanent and temporary changes to standing data. Risk: There is a risk of fraud/error in the payroll.	Management should ensure that secondary checks are carried out on exception reports and all changes to the payroll to mitigate the risk of fraud/error. Responsible officer Payroll Manager Agreed date end December 2024	Partially implemented Controls have been designed to support secondary checks but we found that these checks are not always evidenced for exception reports. We also found that timesheets are not always signed as having been checked and authorised.
5. PECOS user access The procurement team do not perform regular reviews of the user access list but rely on department managers advising them when users leave and their access should be removed. Risk: There is a risk of unauthorised access to PECOS procurement system.	User access permissions for all financial systems need to be reviewed on a frequent basis to ensure that the permissions granted are appropriate to job roles and relate only to current employees. Responsible officer Strategic procurement officer Agreed date September 2024	Implemented

Appendix 2

Supporting national and performance audit reports

Report name	Date published
Local government budgets 2024/25	15 May 2024
Scotland's colleges 2024	19 September 2024
Integration Joint Boards: Finance and performance 2024	25 July 2024
The National Fraud Initiative in Scotland 2024	15 August 2024
Transformation in councils	1 October 2024
Alcohol and drug services	31 October 2024
Fiscal sustainability and reform in Scotland	21 November 2024
Public service reform in Scotland: how do we turn rhetoric into reality?	26 November 2024
NHS in Scotland 2024: Finance and performance	3 December 2024
Auditing climate change	7 January 2025
Local government in Scotland: Financial bulletin 2023/24	28 January 2025
Transparency, transformation and the sustainability of council services	28 January 2025
Sustainable transport	30 January 2025
A review of Housing Benefit overpayments 2018/19 to 2021/22: A thematic study	20 February 2025
Additional support for learning	27 February 2025
Integration Joint Boards: Finance bulletin 2023/24	6 March 2025
Integration Joint Boards finances continue to be precarious	6 March 2025
General practise: Progress since the 2018 General Medical Services contract	27 March 2025
Council Tax rises in Scotland	28 March 2025

NHS Highland

2024/25 Annual Audit Report



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 **Email: info@audit.scot**
www.audit.scot