

# NHS Western Isles

2022/23 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Board of NHS Western Isles and the Auditor General for Scotland  
29 June 2023

---

# Contents

---

Key messages	3
Introduction	4
1: Audit of 2022/23 annual report and accounts	6
2: Financial management	12
3: Financial sustainability	17
4: Vision, leadership and governance	20
5: Use of resources to improve outcomes	23
Appendix 1: Action plan 2022/23	28

---

# Key messages

---

## 2022/23 annual report and accounts

- 1 Audit opinions on the annual report and accounts are unmodified, i.e. the financial statements and related reports are free from material misstatement.
- 2 Key risks facing arising from the audit of the Board's accounts in our Annual Audit Plan were presented to the Healthcare Governance and Audit Committee on 28 June 2023. There are no significant matters from that work to draw to the attention of the Board.

## Financial management and sustainability

- 3 NHS Western Isles operated within its revised revenue resource limit of £101 million for 2022/23.
- 4 The financial systems of internal control are operating effectively, but some weaknesses were identified during 2022/23.
- 5 NHS Western Isles has an established approach to medium-term financial planning which highlights the board's financial challenges. Service transformation is needed to ensure financial sustainability but slow progress is being made against transformational planning.

## Vision, leadership and governance

- 6 NHS Western Isles has effective and appropriate governance arrangements for delivery of its plans, although some weaknesses are to be addressed.
- 7 NHS Western Isles needs to strengthen its IT governance and cyber security arrangements including addressing urgent and critical recommendations.

## Use of resources to improve outcomes

- 8 NHS Western Isles' annual delivery plan has a series of actions to address backlogs caused by the Covid-19 pandemic and restore performance levels but some key projects are delayed.
- 9 NHS Western Isles has significant workforce challenges and continues to be reliant on temporary staff.

---

# Introduction

---

**1.** This report summarises the findings from the 2022/23 annual audit of NHS Western Isles. The scope of the audit was set out in an Annual Audit Plan presented to the February 2023 meeting of the Healthcare, Governance and Audit Committee. This annual audit report comprises:

- significant matters arising from an audit of NHS Western Isles' annual report and accounts
- conclusions on the following wider scope areas that frame public audit as set out in the [Code of Audit Practice 2021](#):
  - Financial Management
  - Financial Sustainability
  - Vision, Leadership, and Governance
  - Use of Resources to Improve Outcomes.

**2.** This report is addressed to the board of NHS Western Isles and the Auditor General for Scotland and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

## Audit appointment from 2022/23

**3.** I, Rachel Browne, have been appointed by the Auditor General as auditor of NHS Western Isles for the period from 2022/23 until 2026/27. The 2022/23 financial year was the first of my five-year appointment. My appointment coincides with the new [Code of Audit Practice](#) which was introduced for financial years commencing on or after 1 April 2022.

**4.** My team and I 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 and we look forward to working together constructively over the course of the five-year appointment.

## Responsibilities and reporting

**5.** NHS Western Isles has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from the Scottish Ministers. NHS Western Isles is also responsible for establishing

appropriate and effective arrangements for governance, propriety, and regularity.

**6.** The responsibilities of the independent appointed auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2021](#) and supplementary guidance and International Standards on Auditing in the UK.

**7.** Weaknesses or risks identified in this report are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

**8.** This report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers, and dates for implementation.

## Auditor Independence

**9.** We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2022/23 audit fee of £88,390, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

## Adding value through the audit

**10.** We add value to NHS Western Isles by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, arrangements to ensure the best use of resources and financial sustainability.
- sharing intelligence and good practice.

---

# 1: Audit of 2022/23 annual report and accounts

Public bodies are required to prepare annual report and accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

---

---

## Main judgements

Audit opinions on the annual report and accounts are unmodified.

Very limited progress has been made on prior year recommendations.

---

## Audit opinions on the annual report and accounts are unmodified

**11.** The Board approved the annual report and accounts for NHS Western Isles and its group for the year ended 31 March 2023 on 28 June 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- expenditure and income were in accordance with applicable enactments and guidance
- the audited part of the remuneration report and staff report was prepared in accordance with the financial reporting framework
- the performance report and governance statement were consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

## Overall materiality was assessed on receipt of the unaudited annual report and accounts as £2.4 million

**12.** Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the financial statements, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues

may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

**13.** Our initial assessment of materiality was carried out during the risk assessment and planning phase of the audit. This was reviewed and revised on receipt of the unaudited annual report and accounts and is summarised in [Exhibit 1](#).

---

## Exhibit 1

### Materiality values for NHS Western Isles and its group

Materiality level	Group materiality
Overall materiality	£2.4 million
Performance materiality	£1.7 million
Reporting threshold	£120,000

Source: Audit Scotland

---

**14.** The overall materiality threshold was set with reference to gross expenditure, which we judged as the figure most relevant to the users of the financial statements.

**15.** Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 70% of overall materiality, reflecting a low number of significant errors in previous years.

**16.** It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.

## Significant findings and key audit matters

**17.** Under International Standard on Auditing (UK) 260, we communicate significant findings from the audit to the board including our view about the qualitative aspects of the body's accounting practices.

**18.** The Code of Audit Practice also requires all audits to communicate key audit matters within the annual audit report under International Standard on Auditing (UK) 701. These are matters that we judged to be of most significance in our audit of the financial statements.

19. The significant findings and key audit matters are summarised in [Exhibit 2](#).

## Exhibit 2

Significant findings and key audit matters from the audit of the annual report and accounts

Issue	Resolution
<p><b>1. Disclosures in the governance statement</b></p> <p>The internal audit annual report records weaknesses which in our view were not adequately disclosed in the governance statement in terms of the board's response and actions taken to address these issues.</p>	<p>Management have adjusted for this in the audited 2022/23 Annual Report and Accounts with adequate disclosure provided in the Governance Statement.</p> <p>We considered the impact of these weaknesses on our audit and concluded that neither of these areas are considered to represent risks of material misstatement to the amounts in the financial statements.</p>
<p><b>2. Integration Joint Board figures</b></p> <p>The Integration Joint Board figures were not included in the unaudited annual report and accounts presented to audit.</p>	<p>The Integration Joint Board figures have been received and are included appropriately in the audited 2022/23 Annual Report and Accounts.</p>

Source: Audit Scotland

## Our audit work responded to the risks of material misstatement we identified in the annual report and accounts

We have obtained audit assurances over the identified significant risks of material misstatement in the annual report and accounts. [Exhibit 3](#) sets out the significant risk of material misstatement to the financial statements we identified in our 2022/23 Annual Audit Plan. It also summarises the further audit procedures we performed during the year to obtain assurances over this risk and the conclusions from the work completed.

## Exhibit 3

Identified significant risk of material misstatement in the annual report and accounts

Audit risk	Audit Response	Conclusion
<p><b>1. Risk of material misstatement due to fraud caused by</b></p>	<p>Assess the design and implementation of controls over journal entry processing.</p>	<p><b>Results:</b> We made inquiries of staff. We undertook detailed control and substantive testing of journal</p>

Audit risk	Audit Response	Conclusion
<p><b>management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management’s ability to override controls that otherwise appear to be operating effectively.</p>	<p>Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</p> <p>Test journals at the year-end and post-closing entries and focus on significant risk areas.</p> <p>Consider the need to test journal entries and other adjustments during the period.</p> <p>Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.</p> <p>Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</p> <p>Evaluate significant transactions outside the normal course of business.</p> <p>Substantively test income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</p> <p>Undertake focussed testing of accounting accruals and prepayments.</p>	<p>entries, accruals and invoices. Our journal testing included a data analytics review to identify key risk factors. We also reviewed accounting estimates and transactions for appropriateness.</p> <p><b>Conclusion:</b> We did not identify any incidents of management override of controls.</p>

**20.** In addition, we identified “areas of audit focus” in our 2022/23 Annual Audit Plan where we considered there to be risks of material misstatement to the financial statements. These areas of specific audit focus were:

- **Estimations and judgements – valuation of land and buildings:** We reviewed the arrangements in place to satisfy the board that the annual revaluation process is complete and is free from material misstatement.

We also considered the risk in relation to assets not subject to revaluation in-year, that the carrying value does not reflect current value. We concluded that land and buildings asset values were not materially misstated.

- **Repayment of Covid-19 funding from the Western Isles Integration Joint Board to the Scottish Government:** We reviewed the arrangements for the repayment of funding to the Scottish Government of £1.3 million (processed via reduced NHS funding allocations and subsequent transfer of reserves) and were content with the accounting treatment.
- **IT risks:** under the revised ISA (International Standards on Auditing) 315 we are required to have a greater understanding of the systems and risk arising from the use of IT systems. Our work concluded this was not a risk of material misstatement in the financial statements. However we noted the lack of progress in implementing improvements in the IT control environment and cyber security arrangements (see [paragraph 63](#)).

**21.** We kept these areas under review throughout our audit. Based on the findings of the audit procedures performed, we concluded these risks did not result in a material misstatement in the financial statements.

### **A small number of non-material misstatements were identified within the financial statements**

**22.** There were two other adjustments made which were above our reporting threshold. Both were misclassification errors. One was a misclassification of £0.138 million in Note 12 Trade and Other Payables between Family Health Service Practitioners and Other Public Sector Bodies. There was also a misclassification between expenditure categories in the Statement of Comprehensive Net Expenditure, reducing Drugs and Medical Supplies and increasing Independent Primary Care Services by £0.137 million. These misstatements had no impact on the total expenditure shown in the Statement of Comprehensive Net Expenditure.

**23.** In addition, there were a number of adjustments made to non-current assets, which were individually below our reporting threshold, in relation to accounting for the in-year depreciation charge and the impact of applying indexation. We have discussed these issues with management and suggested that management review these aspects of non-current assets accounting as part of the preparation of the 2023/24 financial statements.

**24.** There were no unadjusted misstatements above our reporting threshold in the audited financial statements.

## **The performance report complied with the FReM reporting requirements but the content could be improved to be clearer and more user-friendly.**

**25.** During our audit a number of narrative amendments were requested to be made to the performance report, both to ensure that it complied with the regulations in the 2022/23 Government Financial Reporting Manual (FReM) and to increase its readability to users of the annual report and accounts.

**26.** The purpose of a performance report is to provide information on a body, its main objectives and strategies, and the principal risks that it faces. It is required to provide a fair, balanced and understandable analysis of a body's performance and is essential in helping stakeholders understand the financial statements.

**27.** There are a number of characteristics of financial reporting which make for a high-quality performance report. Audit Scotland has prepared [good practice notes](#) on improving the quality of accounts, including the performance report and governance statement. There is scope for NHS Western Isles to develop the narrative of the performance report to be a more readable and user-friendly account of overall performance. The content of the report is prescribed in the NHS accounts manual (and NHS Western Isles discloses the required information) but the board can choose how to present this content.

---

## **Recommendation 1**

NHS Western Isles should review its performance report to develop a clear, understandable and balanced account of overall performance in the annual report and accounts.

---

## **The unaudited annual report and accounts were received in line with the agreed timetable**

**28.** The unaudited annual report and accounts were received in line with our agreed audit timetable on 9 May 2023. As reported above there were elements missing from the version presented for audit.

## **Very limited progress was made on prior year recommendations**

**29.** NHS Western Isles has made very limited progress in implementing the audit recommendations identified by the previous external auditor (also Audit Scotland). All eight continuing recommendations from the 2021/22 annual audit report are still to be addressed. Revised responses and timescales have been agreed with management and are set out in [Appendix 1](#).

## 2: Financial management

Financial management means having sound budgetary processes, and the ability to understand the financial environment and whether internal controls are operating effectively.

### Conclusion

NHS Western Isles operated within its Revenue Resource Limit of £103.6 million.

NHS Western Isles has appropriate financial control arrangements in place but some weaknesses exist.

NHS Western Isles closed its £4 million budget gap for 2022/23 but 44% of savings were on a non-recurring basis.

### NHS Western Isles operated within its Revenue Resource Limit (RRL) of £103.6 million

30. 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.

31. [Exhibit 4](#) shows that the board operated within its revenue resource limits during 2022/23.

### Exhibit 4

Performance against resource limits in 2022/23

Performance against resource limits set by SGHSCD	Resource Limit £m	Actual £m	Underspend/ (Overspend) £m
Core revenue resource limit	100.762	100.660	0.102
Non-core revenue resource limit	2.803	2.747	0.056
<b>Total revenue resource limit</b>	<b>103.565</b>	<b>103.407</b>	<b>0.158</b>
Core capital resource limit	3.756	3.757	(0.001)

Performance against resource limits set by SGHSCD	Resource Limit £m	Actual £m	Underspend/ (Overspend) £m
Non-core capital resource limit	0	0	0
<b>Total capital resource limit</b>	<b>3.756</b>	<b>3.757</b>	<b>(0.001)</b>
<b>Cash requirement</b>	<b>115.729</b>	<b>115.729</b>	<b>0</b>

Source: NHS Western Isles Annual Report and Accounts 2022/23

## IJB outturn and impact on NHS Western Isles

**32.** Western Isles Integration Joint Board (IJB) incurred a deficit on provision of services of £5.2 million in 2022/23 (unaudited). IJB reserves were used to cover the overspend. As part of the overall outturn NHS Western Isles funded £47.7 million to the Western Isles Integration Joint Board (IJB). Comhairle nan Eilean Siar funded £25.2 million.

### 2022/23 Capital Resource Limit (CRL)

**33.** NHS Western Isles received a total capital allocation for 2022/23 of £3.756 million, an increase of £0.994 million compared to 2021/22. Its capital outturn was £1,000 over this capital resource limit, at £3.757 million.

**34.** The significant pressure on NHS Western Isles' capital budget continues; projects are deferred until future years with the associated risk of deterioration. The board has not progressed the previous audit recommendation to develop a capital investment strategy.

## Recommendation 2

NHS Western Isles should prepare a capital investment strategy that has a plausible plan for investing in each priority area together with clarity on what the priorities for investment will be.

### NHS Western Isles closed its £4 million budget gap for 2022/23 but 44% of savings were on a non-recurring basis

**35.** In its original budget for 2022/23, NHS Western Isles was required to make efficiency savings of £4.015 million or 4.36 per cent of its controllable budget. At the time of setting the budget 33.8% of these savings were unidentified, and a further 25.5% of the gap was to be addressed by use of IJB reserves and

financial flexibilities. Only 40.7% of the budget gap was to be covered by planned service efficiencies.

**36.** The board has reported that 100% of these savings were achieved, with 56% on a recurring basis and 44% on a non-recurring basis. This is an improvement on 2021/22 when 62% of savings were on a non-recurring basis but the position is not sustainable. NHS Western Isles needs to develop its budgeting alongside its transformational planning to deliver a financially sustainable service model.

## **NHS Western Isles has appropriate financial control arrangements in place but some weaknesses exist**

**37.** We reviewed the design and implementation of systems of internal control (including those relating to IT) relevant to our audit approach and tested the operating effectiveness of specific controls. We identified a number of internal control weaknesses which could potentially affect NHS Western Isles ability to record, process, summarise and report financial and other relevant data to result in a material misstatement in the financial statements. As a result, we carried out targeted audit work in our financial statements audit to ensure we had sufficient assurance to support our audit opinion.

**38.** Internal control weaknesses were identified in the following areas:

- **Employee existence checks:** budget monitoring reports include details of staffing for each department, but there is not a positive confirmation process in place to attest to the validity and accuracy of employee details. We undertook our own employee existence testing as our response to this weakness: all staff in our testing sample were confirmed as genuine NHS Western Isles employees.

---

## **Recommendation 3**

Budget holders should confirm the validity and accuracy of employee details in budget monitoring reports, to confirm their staff are genuine current employees. This confirmation should be documented to demonstrate that the control operated effectively throughout the year.

---

- **Authorisation of expenditure:** during 2022/23 £2 million of expenditure was incurred without following the standard process of completing a purchase order before expenditure is approved. The PECOS accounts payable system automatically matches purchase orders, invoices and goods received notes; this is a strong financial control which should not be bypassed by staff. We tested this population of expenditure transactions to confirm that the expenditure was approved before being paid.

---

## Recommendation 4

Departments should follow the standard procedures when incurring expenditure, to allow matching of invoices and goods received to purchase orders; where this is not possible a robust audit trail should be retained to demonstrate that expenditure is valid and authorised.

---

- **Documentation of checks for changes to supplier bank details:** this is a common area of fraud. For a sample of 8 changes to supplier bank details there was no evidence to document that the approved process had been followed to confirm that the change request was genuine. From our testing of expenditure we have confirmed that no payments above performance materiality have been made to a supplier whose bank details were changed in 2022/23 and no suppliers have reported not receiving payment (which is usually the first indication that a fraudulent change request has been processed).

---

## Recommendation 5

Evidence of checks on changes to supplier bank details should be retained to demonstrate that the control operated effectively throughout the year.

---

**39.** We have also taken account of internal controls work by internal audit, who identified weaknesses in controls over IT stock and off-framework procurement of agency staff. Internal audit will follow up their recommendations in line with the internal audit plan; we will not duplicate work in these areas.

### **Unqualified opinions were provided by service auditors on the controls operating in shared systems, however an assurance gap has been identified**

**40.** The NHS in Scotland procures a number of service audits covering shared systems. NHS Ayrshire & Arran procured a service audit of the National Single Instance (NSI) eFinancials service. The service auditor assurance report in relation to the NSI eFinancials was unqualified but did highlight issues experienced following the system update in January 2023.

**41.** NHS National Services Scotland (NSS) procured service audits covering payments to primary care contractors (Practitioner Services) and national IT services. Both of these service auditor assurance reports were unqualified.

**42.** An assurance gap has been identified for the IT general controls, system backup and disaster recovery for the NSI eFinancials system. These are not covered by any of the current service audit arrangements. The NSI report states

*'Atos provides national IT services to the NHS in Scotland and hosts the servers upon which the financial ledger sits. Therefore, IT general controls, controls over the server, back of financial ledger data and disaster recovery arrangements are outside the scope of this report'*. However, it is clear from the service auditor assurance report for the national IT services contract that this covers the controls associated with the other service arrangements i.e. primary care payments.

**43.** Although this did not result in an audit risk in 2022/23, boards should ensure they are satisfied that controls over the NSI eFinancials system are adequate in the absence of these service auditor assurances.

**44.** The service audit reports were presented to the Healthcare Governance and Audit Committee on 24 May 2023 (NSI) and 28 June 2023 (Practitioner Services and National IT Services) and have been referred to in the Governance Statement included within the board's 2022/23 annual report and accounts. As your external auditor we have considered the content of these service auditor assurance reports. There are no significant findings to draw to your attention relating to the 2022/23 accounts.

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

**45.** In the public sector there are specific fraud risks, including those relating to tax receipts, welfare benefits, 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.

**46.** NHS Western Isles has adequate arrangements in place to prevent and detect fraud or other irregularities. This includes organisational policies, procedures and internal controls, internal audit reports, codes of conduct, communication with staff to raise awareness of fraud risks, and participation in the National Fraud Initiative.

# 3: Financial sustainability

Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

## Conclusion

NHS Western Isles has an established approach to medium-term financial planning which highlights the board's financial challenges. Service transformation is needed to ensure financial sustainability but slow progress is being made against transformational planning.

## Audit work has addressed the wider scope risks identified in our Annual Audit

47. [Exhibit 5](#) sets out the wider scope risks relating to Financial Sustainability we identified in our 2022/23 audit. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Exhibit 5

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk (from Annual Audit Plan)	Audit Response	Conclusion
<p><b>Financial Sustainability</b></p> <p>NHS Western Isles' 2022/23 financial monitoring reports indicate that the Board has a projected overspend position of £681k as of 31 October 2022. A significant contributing factor is the level of high-cost locum and agency staff on which the NHS Board is dependent due to the number of vacancies they are carrying.</p>	<p>Monitor the board's financial position as reported to the board / relevant committees, including progress against the Financial Improvement Programme.</p> <p>Review any assessment of the board's future financial position (including medium term financial plan when available) and consider whether appropriate arrangements are in place to</p>	<p><b>Results:</b> From our ongoing review of board papers we note that the achievement of continuing to deliver services within budget remains challenging, however as reported at Exhibit 4 the board was within its resource limit for 2022/23. We reviewed the draft 2023/24 budget which was presented to in March 2023.</p>

Audit risk (from Annual Audit Plan)	Audit Response	Conclusion
<p>We have been advised that the Board is using reserves to cover in year cost pressure but will not have the level of reserves to do this in future years. Savings are forecast to be achieved. Whilst there is some underachieving there are other savings overachieving.</p> <p>There is a risk that the Board cannot deliver services over the medium term within budget.</p>	<p>address the underlying recurring deficit.</p> <p>Attendance and observations at board and relevant committee meetings.</p>	<p><b>Conclusion:</b> The board's ability to deliver services within budget remains challenging in the medium term.</p>

## The response to Covid-19 and a range of emerging financial pressures have exacerbated the financial position of the NHS in Scotland

48. As highlighted in Audit Scotland's [NHS in Scotland 2022](#) report, the financial position is concerning across the health sector. Despite growth in health funding a range of financial pressures are presenting a significant challenge for all health boards. These include inflation; recurring pay pressures; ongoing Covid-19 related costs; rising energy costs; and a growing capital maintenance backlog.

### NHS Western Isles has an established approach to medium-term financial planning which highlights the board's financial challenges

49. NHS Boards were required to submit a three-year integrated plan, covering the period 2022-25, to the Scottish Government by the end of July 2022. This medium-term plan is intended to enable a more strategic approach to planning and support programmes of service transformation. It should also align with the NHS Recovery Plan and the Care and Wellbeing Portfolio. NHS Western Isles submitted its 2022/23 – 2024/25 plan as required; the plan indicated a budget gap in each year of the plan.

50. NHS Western Isles' most recent 3-year plan, 2023/24-2025/26 financial plan was approved by the Board on March 2023. The Board's forecast includes costs relating to Covid-19 recovery and addressing service backlogs in other areas. Forecasts in the financial plan are based on several assumptions including allocation uplifts, inflationary costs and pay growth.

**51.** NHS Western Isles anticipates the gross budget gap is £5.128 million and after identified savings and financial flexibility the 2023/24 budget gap is £0.968 million.

**52.** Based on the current allocations announced by the Scottish Government, NHS Western Isles is forecasting to overspend in 2023/24. NHS Western Isles is in the process of identifying a planned actions to address the budget pressures and a recovery plan is due to be produced by 30 June 2023.

**53.** Management have also identified that there is an underlying deficit of £3 million in the Integration Joint Board, which is funded by NHS Western Isles and Comhairle nan Eilean Siar. This deficit is impacting the new social care complex at Goathill, which has a phased opening during 2023/24 and has a recurring funding gap from 2023/24.

**54.** Given the Board's own assessment of the risks it faces in delivering the three-year financial plan, financial sustainability is more challenging than in previous years.

### **Slow progress is being made to develop transformational plans which are needed to deliver financial sustainability**

**55.** Last year's annual audit report recommended that the board should develop a transformational plan for the redesign of services. This should be developed alongside the medium to longer-term financial plan and consistent with the Integration Joint Board (IJB) Transformational Plan for the delivery of IJB services.

**56.** A transformational plan has yet to be implemented mainly due to the ongoing pressures as a result of the Covid-19 pandemic and reliance continues to be placed on remobilisation plans for identifying services that can be re-designed in order to achieve efficiency savings.

**57.** The Board recognises that the current circumstances make it unlikely that a Transformational Plan will be developed based on current business as usual service configuration. Work will begin when capacity is available to take forward the work started pre-pandemic for example on patient pathways, mental health off Island referrals and off island therapeutics.

---

## **Recommendation 6**

**NHS Western Isles should develop a transformational plan for the redesign of services. This should be developed alongside the medium to longer term financial plan and consistent with the IJB Transformational Plan for the delivery of IJB services.**

---

---

# 4: Vision, leadership and governance

Public sector bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.

---

## Conclusion

NHS Western Isles has effective and appropriate governance arrangements for delivery of its plans, although there are some weaknesses which the board is aware of and has plans to address.

NHS Western Isles continues to face risks from its use of IT and there is limited compliance with the Network and Information Systems Regulations. The board needs to strengthen its IT governance and cyber security arrangements including addressing urgent and critical recommendations.

---

**Governance arrangements are appropriate although there are some weaknesses which the board is aware of and has plans to address.**

**58.** NHS Western Isles' governance arrangements have been set out in the Governance Statement in the annual report and accounts. We have reviewed these arrangements and concluded that they are appropriate and effective.

**59.** Our findings are aligned with those of internal audit, as set out in the internal audit annual report 2022/23. The governance statement included appropriate disclosure of weaknesses identified by internal audit in relation to IT stock, use of agency and bank staff and cyber security arrangements.

**60.** There is scope to strengthen NHS Western Isles approach to openness and transparency by making the papers and minutes of the Healthcare Governance and Audit Committee available on the website.

## Cyber security and risks around use of IT

**61.** There continues to be a significant risk of cyber-attacks to public bodies. A number of recent incidents have demonstrated the significant impact they can have on both the finances and operation of an organisation.

**62.** As noted in our annual audit plan we undertook an initial review of the board's use of IT as part of our planning and risk assessment and identified a number of weaknesses in the general IT environment and in cyber security arrangements. Specific weaknesses identified included the lack of a digital strategy, as well as risk management and business continuity processes being out of date. Our findings are aligned with similar findings reported by internal audit and by the previous auditors.

**63.** NHS Western Isles does recognise these risks and has recently appointed a new Head of IT and Digital Health to lead on improvements in these areas.

**64.** As previously reported, NHS Western Isles were subject to an interim audit in September 2020 by Cyber Security Scotland to assess compliance against the 435 requirements of the NIS Regulations. The Board achieved an overall compliance score of 35%. There were follow-up reviews in May 2021 and April 2022 but the findings do not differ significantly from the interim report, with 118 recommendations, 26 of which remain risk prioritised as critical or urgent. A significant risk exists that the Board may continue to be non-compliant with the NIS Regulations and be subject to financial penalties.

---

## Recommendation 7

As a matter of urgency, NHS Western Isles should strengthen its IT governance and cyber security arrangements to address the critical and urgent NIS audit recommendations, improve risk management, disaster recovery and business continuity arrangements.

---

## Climate change arrangements

**65.** The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change.

**66.** NHS Western Isles produces an annual Climate Emergency and Sustainability Annual Report; the most recent was for 2021/22 which was published in January 2023. These reports are available on the NHS Western Isles website. The board included a link to this reporting in its annual report and accounts but there is scope expand the narrative on commitments, impacts and

performance in relation to climate change, as suggested in the NHS accounts manual.

**67.** The Auditor General for Scotland and the Accounts Commission are developing a programme of work on climate change. This involves a blend of climate change-specific outputs that focus on key issues and challenges as well as moving towards integrating climate change considerations into all aspects of audit work.

---

# 5: Use of resources to improve outcomes

Public sector bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities.

---

---

## Conclusions

NHS Western Isles' annual delivery plan has a series of actions to address backlogs caused by the Covid-19 pandemic and restore performance levels but some key projects are delayed.

NHS Western Isles has not yet carried out its planned review to demonstrate how it is achieving Best Value.

NHS Western Isles has significant workforce challenges and continues to be reliant on temporary staff.

---

## **NHS Western Isles' annual delivery plan has a series of actions designed to address backlogs caused by the Covid-19 pandemic and restore performance levels**

**68.** The Scottish Government requested NHS boards to produce and regularly revise plans outlining plans for the delivery of health services.

**69.** NHS Western Isles has included a series of planned actions to address backlog/waiting times caused by Covid-19. These include:

- Optimising current resource and capacity – actions include prioritisation of clinical resources aligned with clinical need and continuation of out-patient redesign programme.
- Supporting, developing and protecting the workforce – actions include developing a recruitment plan to meet challenges and increasing training support for existing workforce.

**70.** Quarterly updates on the plan show that there have been slippages in some key areas such as the project to introduce a 23-hour surgery unit.

## **Service performance against national waiting time standards is reported as being behind target.**

**71.** The 2022/23 annual report and accounts include the position as at March 2023 on NHS Western Isles' performance against its national waiting time standards. While these are not currently the board's only focus for performance monitoring, they provide context for the scale of the impact of the pandemic on the delivery of health services. [Exhibit 6](#) demonstrates how activity and waiting times have been impacted by the Covid-19 pandemic and [Exhibit 7](#) provides a comparison of current waiting times compared to prior years.

**72.** The data in Exhibits [6](#) and [7](#) show that there are signs of improvement regarding waiting times as at March 2023 compared to the position as at March 2022, however performance against four of the eight key measures in Exhibit 7 remain below target.

**Exhibit 6**

## Trends in demand and activity per acute services

Demand		% change
Number waiting for diagnostic tests	<p>Monthly Dec 2020 to March 2023</p> <p>311 484</p>	55.6%
Number of patients waiting for an inpatient or day case admission	<p>Quarterly Dec 2020 to March 2023</p> <p>283 315</p>	11.3%
Number of patients waiting for a new outpatient appointment	<p>Quarterly Dec 2020 to March 2023</p> <p>1,041 1,535</p>	47.5%
Activity		
Number of scheduled elective operations in theatre system	<p>Monthly Dec 2020 to March 2023</p> <p>84 101</p>	20.2%
Number of inpatient and day case admissions	<p>Quarterly Dec 2020 to March 2023</p> <p>351 329</p>	-6.3%
Number of new outpatient appointments	<p>Quarterly Dec 2020 to March 2023</p> <p>1,153 1,558</p>	35.1%
Length of waits		
Number waiting longer than 6 weeks for diagnostic tests	<p>Monthly Dec 2020 to March 2023</p> <p>44 89</p>	102.3%
Number of patients waiting longer than 12 weeks for an inpatient or day case admission	<p>Quarterly Dec 2020 to March 2023</p> <p>94 86</p>	-8.5%
Number of patients waiting longer than 12 weeks for a new outpatient appointment	<p>Quarterly Dec 2020 to March 2023</p> <p>370 352</p>	-4.9%

Source: Public Health Scotland

**Exhibit 7**

## Performance against key waiting times

Target/standard	Performance as at			
	March 2020	March 2021	March 2022	March 2023
<b>Cancer 62 Day RTT</b>	73.0%	77.0%	56.0%	62.5%
Proportion of patients that started treatment within 62 days of referral	Standard: 95%			
<b>18 Weeks RTT</b>	91.7%	81.7%	86.0%	82.6%
Proportion of patients that started treatment within 18 weeks of referral	Standard: 90%			
<b>Patient Treatment Time Guarantee (TTG)</b>	99.6%	59.5%	52.0%	72.9%
Proportion of inpatients or day case that were seen within 12 weeks	Standard: 100%			
<b>Outpatients waiting less than 12 weeks</b>	86.9%	65.9%	78.9%	76.9%
Proportion of patients on the waiting list at month end who have been waiting less than 12 months since referral at month end	Standard: 95%			
<b>A &amp; E attendees</b>	98.4%	96.5%	96.1%	98.7%
Proportion of A & E attendees who were admitted, transferred, or discharged within 4 hours	Standard: 95%			
<b>Cancer 31 Days RTT</b>	100%	100%	100%	100%
Proportion of patients who started treatment within 31 days of decision to treat	Standard: 95%			
<b>Drug and Alcohol 21 days</b>	91.0%	96.0%	92.3%	Not Available
Proportion of drug and alcohol patients that started treatment within 21 days	Standard: 90%			
<b>CAMHS Waiting Times</b>	100%	100%	100%	100%
Proportion of patients seen within 18 weeks of referral	Standard: 90%			

Source: Public Health Scotland, NHS Western Isles 2022/23 Annual Report and Accounts

## A formal review should be undertaken to demonstrate how NHS Western Isles is achieving Best Value

**73.** [Ministerial guidance to Accountable Officers](#) for public bodies and the [Scottish Public Finance Manual](#) (SPFM) sets out the accountable officer's duty to ensure that arrangements are in place to secure best value. The guidance sets out the key characteristics of best value and states that compliance with the duty of best value requires public bodies to take a systematic approach to self-evaluation and continuous improvement.

**74.** Last year's annual audit report highlighted that whilst there is evidence of elements of best value being demonstrated by NHS Western Isles across a range of areas, the mechanism for formally reviewing and reporting on the arrangements to secure best value was not formalised and published. The board agreed that a formal review of the Best Value assurance framework would take place and be reported to the Board. This review and reporting is still to happen (with a target date of October 2023) so the prior year audit recommendation remains relevant.

---

### Recommendation 8

A formal review of the Best Value assurance framework, and an assessment of the Board's Best Value arrangements should be completed. The outcome of the assessment should be reported to the Board.

---

### Workforce sustainability is a key issue for the Western Isles

**75.** As noted at Exhibit 5 one of the key risks for financial sustainability was the use of agency and locum staff to deliver key services. This resulted in spend on agency staff increasing in 2023/23 to £7.1 million (£5.8 million 2020/21). Reliance on the use of agency staff remains a key challenge for NHS Western Isles going forward.

**76.** At the request of the Scottish Government, a wider 3-Year Workforce Plan (2022-2025) was developed by NHS Western Isles in July 2022. This plan highlights the key pressures impacting on the NHS Western Isles, particularly the ageing workforce. The workforce is ageing with 48% of employee's aged over 50 and the highest proportion of employees in the age 55-59 category.

**77.** Key to the 3-year plan was the aim is to bring young people into the workforce and develop them in the longer term. There are wider community benefits of providing opportunity for school leavers who wish to remain living and working in the Western Isles.

**78.** Where workforce challenges result from a national shortage of clinical specialists, the executive team works in partnership with other Scottish health boards to provide services and training differently, for example, the shortened midwifery programme.

# Appendix 1: Action plan 2022/23

## 2022/23 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Quality of performance report in the annual report and accounts.</b></p> <p>Although the performance report meets the minimum FReM reporting requirements, this public-facing document contains information that is unclear to readers outside of NHS Western Isles. Details from other reports have been copied without context or summarisation.</p> <p><b>Risk –</b> the board does not provide a clear and accessible account of its annual performance in the annual report and accounts.</p>	<p>The board should review its performance report to develop a clear, understandable and balanced account of overall performance in the annual report and accounts.</p> <p><a href="#">Paragraph 26</a></p>	<p>The Board reviews its performance report year on year. The Board will undertake a further review April 2024 with the Chief Executive Officer to take on board any changes that may be made.</p> <p><b>Responsible officer:</b> Chief Executive Officer</p> <p><b>Agreed date:</b> 30 April 2024</p>
<p><b>2.Capital investment strategy</b></p> <p>The capital plan is over-committed and deferral of capital projects increases the risk of asset deterioration and the need for urgent works to be undertaken.</p> <p><b>Risk –</b> Failing to carry out repairs and invest in modern</p>	<p>NHS Western Isles should prepare a capital investment strategy that has a plausible plan for investing in each priority area together with clarity on what the priorities for investment will be.</p> <p><a href="#">Paragraph 33</a></p>	<p>The Capital plan for 23/24 including future years priorities will be presented to the Board drawn from the 10-year fixed asset plan and the 5-year national infrastructure equipment plan. This plan will be updated by August to take on board any further funding made available by</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>equipment and technology puts at risk the quality of patient care and is likely to undermine ambitions to transform the health service in the Western Isles.</p>		<p>the Scottish Government over the next 3 years.</p> <p><b>Responsible officer:</b> Director of Finance &amp; Procurement</p> <p><b>Agreed date:</b> 31 August 2023</p>
<p><b>3. Employee verification</b></p> <p>Permanent staff are shown in budget monitoring reports submitted to budget holders but there is no positive verification to confirm staff are genuine current employees of the board.</p> <p><b>Risk –</b> fraudulent “ghost” employees may not be identified, or staff leaving the board may not be notified to HR and Payroll teams on a timely basis, resulting in overpayments being made.</p>	<p>Budget holders should confirm the validity and accuracy of employee details in budget monitoring reports, to confirm their staff are genuine current employees. This confirmation should be documented to demonstrate that the control operated effectively throughout the year.</p> <p><a href="#">Paragraph 37</a></p>	<p>The email that is sent to budget holders monthly to advise them of the staffing costs for that month will request a sign off by return that they agree all staffing on their salary spread are presently working for them.</p> <p><b>Responsible officer:</b> Finance Manager</p> <p><b>Agreed date:</b> 31 August 2023</p>
<p><b>4.Non-standard expenditure approval</b></p> <p>£2 million of expenditure was incurred without following the standard process of completing a purchase order before expenditure is approved.</p> <p><b>Risk –</b> the board may incur expenditure for non-approved transactions.</p>	<p>Departments should follow the standard procedures when incurring expenditure, to allow matching of invoices and goods received to purchase orders; where this is not possible a robust audit trail should be retained to demonstrate that expenditure is valid and authorised.</p> <p><a href="#">Paragraph 37</a></p>	<p>Work is undertaken regularly to reduce the number of purchase orders authorised after the goods or service has been received and there has been a reduction year on year. Strong Bulletins have already gone out this financial year to tighten up controls and this will be reviewed quarterly.</p> <p><b>Responsible officer:</b> Director of Finance &amp; Procurement</p> <p><b>Agreed date:</b> ongoing</p>
<p><b>5. Documentation of changes to supplier details</b></p> <p>For a sample of 8 changes to supplier bank details there was no evidence to document that the approved process</p>	<p>Evidence of checks on changes to supplier bank details should be retained to demonstrate that the control operated</p>	<p>This requirement has been reiterated to staff with guidance re-issued to the team. This will be review quarterly to ensure continued compliance.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>had been followed to confirm that the change request was genuine.</p> <p><b>Risk –</b> This is a common area of fraud by third parties, which could result in the board in making fraudulent payments.</p>	<p>effectively throughout the year.</p> <p><a href="#">Paragraph 37</a></p>	<p><b>Responsible officer:</b> Finance Accountant</p> <p><b>Agreed date:</b> 31 July 2023</p>
<p><b>6.Transformational plan</b></p> <p>Reliance continues to be placed on the Annual Operational Plan for identifying services that can be re-designed in order to achieve efficiency savings.</p> <p><b>Risk –</b> There is a risk that transformational change for Board services does not progress as planned.</p>	<p>NHS Western Isles should develop a transformational plan for the redesign of services. This should be developed alongside the medium to longer term financial plan and consistent with the IJB Transformational Plan for the delivery of IJB services.</p> <p><a href="#">Paragraph 56</a></p>	<p>NHS Western Isles will progress its transformational planning in partnership with the Health and Social Care Partnership. The IJB Chief Officer has produced a Strategic Framework which will be developed into a strategic plan once the framework has gone through the agreed period of consultation. To note due to the worsening population demographics it is very difficult to transform services without the ability to recruit into posts. Projects have recently been put on hold which would have transformed patient and client care as the Health and Social Care Partnership cannot recruit as the working population is just not available on island.</p> <p><b>Responsible officer:</b> IJB Chief Officer</p> <p><b>Agreed date:</b> 31 December 2023 for Strategic Plan to IJB</p>
<p><b>7. Cyber security and IT</b></p> <p>NHS Western Isles has not progressed its cyber security arrangements Effective processes must be in place to ensure the secure management of the NHS Western Isles' IT network and identify and address cyber</p>	<p>As a matter of urgency, NHS Western Isles should strengthen its IT governance and cyber security arrangements to address the critical and urgent NIS audit recommendations, improve risk</p>	<p>The new Head of IT &amp; Digital Health is now in post. Addressing cyber security concerns and creating a digital strategy are a priority for him. A key element to that is ensuring that the appropriate plans, accreditations and testing are in place and the</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>security risks associated with existing technology and processes.</p> <p><b>Risk</b> – cyber security arrangements are not adequate to prevent or recover from a cyber-attack, resulting in loss of service delivery.</p>	<p>management, disaster recovery and business continuity arrangements.</p> <p><a href="#">Paragraph 63</a></p>	<p>learnings imbedded into the operations of the organisation.</p> <p><b>Responsible officer:</b> Head of IT &amp; Digital Health</p> <p><b>Agreed date:</b> 31 March 2024</p>
<p><b>8. Best Value Arrangements</b></p> <p>The mechanism for formally reviewing and reporting on arrangements to secure best value should be formalised and published.</p> <p><b>Risk</b> – the board does not comply with its best value responsibilities. Opportunities for improvement through Best Value review may be missed.</p>	<p>A formal review of the Best Value assurance framework, and an assessment of the Board’s Best Value arrangements should be completed in 2023/24. The outcome of the assessment should be reported to the Board.</p> <p><a href="#">Paragraph 73</a></p>	<p>The Board’s Corporate Business Manager will be undertaking a formal review of the Best Value assurance framework.</p> <p><b>Responsible officer:</b> Corporate Business Manager</p> <p><b>Agreed date:</b> 31 March 2024</p>

## Follow-up of prior year outstanding recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Financial Statements – Annual Report &amp; Accounts</b></p>	<p>NHS Western Isles should review its arrangements for preparing the annual report and accounts to ensure all elements of the accounts are included and supported by a full working papers package.</p>	<p><b>Ongoing</b></p> <p>The 2022/23 annual report and accounts presented for audit were missing IJB figures, governance statement disclosures, some CETV figures in the remuneration report, non-financial performance, segmental information and capital commitments.</p> <p><b>Revised action:</b></p> <p>The Board has a very small team and works very hard to produce a</p>

Issue/risk	Recommendation	Agreed management action/timing
		<p>set of accounts within the deadlines. Local Authorities across Scotland work to a different closing timetable than NHS including how they account for social services income. Unless there are national changes the IJB figures will not be available until June of any year.</p> <p><b>Responsible officer:</b> Director of Finance &amp; Procurement</p> <p><b>Revised date:</b> ongoing</p>
<p><b>2. Financial Management – Capital Programme</b></p>	<p>NHS Western Isles should prepare a capital investment strategy that has a plausible plan for investing in each priority area together with clarity on what the priorities for investment will be.</p>	<p><b>Outstanding</b></p> <p>The board is still to develop a capital investment strategy.</p> <p>See 2022/23 recommendation 2 above.</p>
<p><b>3. Financial Management – Non-Recurring Savings</b></p>	<p>NHS Western Isles should progress the development of its savings plan as a matter of priority and increase its efforts to reduce its dependency on non-recurring savings to balance its financial position.</p>	<p><b>Ongoing</b></p> <p>The board is still reliant on non-recurring savings to close its budget gap.</p> <p><b>Revised action:</b></p> <p>With an ever-increasing older population (25% increase in 15 years) with resulting comorbidities, a dependence on agency workers due in part to poor workforce demographics and very high inflation, the Board will continue to have issues with cost pressures which can only, in the short term, be partially offset by non-recurring savings. Also see page 31 recommendation 6.</p>

Issue/risk	Recommendation	Agreed management action/timing
		<p><b>Responsible officers:</b> Chief Executive Officer and Director of Finance Procurement</p> <p><b>Revised date:</b> ongoing</p>
<p><b>4. Financial Sustainability – Unidentified Savings</b></p>	<p>NHS Western Isles should ensure that savings plans are developed identifying how the £1.0 million of unidentified savings in 2021/22 will be achieved.</p>	<p><b>Complete</b></p> <p>The prior year savings were achieved. However, for 2023/24, after identified savings and financial flexibilities, further savings of £0.968 million still require to be identified to close the budget gap.</p>
<p><b>5. Financial Sustainability – Transformational Plan</b></p>	<p>NHS Western Isles should develop a transformational plan for the redesign of services. This should be developed alongside the medium to longer term financial plan and consistent with the IJB Transformational Plan for the delivery of IJB services.</p>	<p><b>Outstanding</b></p> <p>The board has still to develop a transformational plan for redesign of services.</p> <p><b>See 2022/23 recommendation 6 above.</b></p>
<p><b>6. Governance and Transparency - NIS Regulations</b></p>	<p>NHS Western Isles should address all areas of non-compliance with the NIS Regulations with priority given to the 26 recommendations that are categorised as critical and urgent.</p>	<p><b>Outstanding</b></p> <p>This recommendation has been incorporated into the Cyber Security and IT current year recommendation 7.</p>
<p><b>7. Value for Money – Best Value Arrangements</b></p>	<p>A formal review of the Best Value assurance framework, and an assessment of the Board's Best Value arrangements should be completed. The outcome of the assessment should be reported to the Board.</p>	<p><b>Outstanding</b></p> <p>The board has still to carry out the formal review and assessment.</p> <p>See 2022/23 recommendation 8 above.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p><b>8. Value for Money – Workforce Sustainability</b></p>	<p>Reliance on temporary staff is not financially sustainable. The Board needs to look at alternative models for service delivery as a matter of priority.</p>	<p><b>Ongoing</b></p> <p>A 3-year workforce plan was submitted to the Scottish Government in July 2022, but the board is still reliant on temporary staff.</p> <p><b>Revised action:</b></p> <p>To note NHS Western Isles are not dependant on Nurse Agency staff. The Board have looked at some models of care to reduce agency/ temporary staff, including utilising Advanced Nurse Practitioners. However, it is difficult to look at alternative models for service delivery when it is consultant-based activity, e.g. surgical or medical consultant service. The Board cannot recruit to these posts, going out to advert numerous times and in different ways. If we didn't use agency staff the Board would not have a service. The Board already uses a direct engage model for consultants where possible.</p> <p><b>Responsible officers:</b> Chief Executive Officer &amp; Medical Director</p> <p><b>Revised date:</b> Ongoing</p>

# NHS Western Isles

## 2022/23 Annual Audit Report

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

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



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