

Report to Scottish Ambulance Service on the 2004/2005 Audit

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Executive Summary

Introduction

As part of our responsibilities as external auditors for the Scottish Ambulance Service we are required to submit to you, at the conclusion of each year's audit, an annual report on the key findings from our audit. This report summarises our conclusions and is set out in four sections covering:

- **Risk Assessment** - risks highlighted in our audit planning framework and how these have progressed in the year.
- **Financial Statements** —the findings of our financial statements audit including performance against targets and our opinion on the statement of internal control.
- **Performance Management** —our assessment of the way in which the Scottish Ambulance Service secures value for money in distinct areas.
- **Governance** —our assessment of the Scottish Ambulance Service's clinical, staff and corporate governance arrangements.

Risk Assessment

We identified a number of significant risks at the outset of the audit:

- financial position;
- sustainable healthcare services; and
- workforce planning.
- The Service is predicting a breakeven position in 2005/2006 against its revenue resource limit of £153 million. The Service is utilising a capital to revenue transfer, agreed by the SEHD, of £615,000 to fund connection fees for the Service's voice and data networks and also to fund property maintenance schemes. This expenditure is a combination of both recurring and non-recurring funding, with the recurring element expected to be funded in 2006/07 by the annual uplift to the Service's revenue resource limit, given the end of capital to revenue transfers.
- Service sustainability and workforce planning issues will continue to pose significant risks to the Service in 2005/2006. Agenda for Change coupled with the need identified by the Service to accelerate changes to working practices, while maintaining a balanced budget, will present significant challenges throughout 2005/2006. Our 2004/2005-audit plan identified that the Service had experienced a rise in emergency activity levels coupled with a decline in GP urgent referral patterns. Although the rise in emergency activity is noted by the Service as being expected and consistent with prior years, there are significant changes in the type of service requirements. The Service recognise change in the composition of service activity as a risk to delivering services. The Service monitors these trends closely through operational performance management reports and is aware of the risks these changes in demand for activity pose.

Financial Statements

- We have given an unqualified opinion on the financial statements of the Scottish Ambulance Service for 2004/2005, including the regularity of income and expenditure and the Service's statement on internal control.
- Final accounts preparation procedures and working papers were generally good and few changes were made as a result of the audit. In 2004/2005, the Service realised a £50,000 surplus against its revenue resource limit of £143,492,000. The Service received several allocation adjustments in year, including a £5.6 million recurring allocation, in respect of the increase in employers' superannuation contributions and over £6.7 million recurring, in respect of Agenda for Change.
- Although the Service has ended 2004/2005 with a surplus, the financial plans show a breakeven position for 2005/2006. In common with other Boards the financial position has benefited from capital to revenue transfers during the year. Changes to the capital funding regime, which will restrict capital to revenue transfers, will also add risks to the achievement of the Board's financial targets.

Performance Management

- There is a need to review agreements and operating protocols for data sharing with partner organisations. As part of our discussions with management this was highlighted as a potential performance study that could add value locally. The detailed terms of reference for this study will be discussed with senior management and we plan to report in September 2005.
- The statement on internal control included in the Annual Report concluded that there was a requirement to review and update key risk performance indicators in order to negate the risk of management decision making being based on inappropriate or out of date performance measures.

Governance

- Clinical governance has developed further. NHS Quality Improvement Scotland's work in this area which indicated that strategic development and operational delegation of clinical governance is predominantly reflected in organisational frameworks and arrangements. We still await receipt of the Service's finalised report on clinical governance, which remains in draft and is planned for approval at the September 2005 Board meeting.
- Staff governance arrangements have improved and will continue to move forward through the staff governance action plan.
- Our overall conclusion is that the Service's governance arrangements are generally satisfactory. Many significant features of a strong governance framework are in place and operating effectively. We took assurance from Internal Audit that internal control within the key financial systems was effective in supporting the 2004/2005 financial statements.

Looking Forward

The Scottish Ambulance Service faces significant challenges in 2005/2006 and the longer term, particularly in relation to meeting its financial targets given the cost pressures associated with Agenda for Change. The cost of Agenda for Change to the Service in 2004/2005 was included in the financial statements as a provision for over £9 million. The Service require to monitor the financial risk associated with Agenda for Change and the need to comply with the European Working Time Directive.

The Service's Operational Performance Reports highlight the pressures the Service faces from increased activity levels at peak times and changes in demand for different activity types. The Service has recognised that, despite the best efforts of their staff, deployment patterns are not operating at optimum or efficient levels. Consequently, the Service is seeking to accelerate the programme of changes to current working practices.

Other significant longer term risk areas include:

- sustaining services and delivering performance targets against a backdrop of competing priorities and a need to accelerate changes to working practices; and
- addressing the recommendations of the Kerr Report and demonstrating tangible service improvements and carrying out re-design within the Service.

In common with other NHS bodies across Scotland other longer term risk areas include:

- responding to changes proposed by the national shared support services project and the potential extra costs that the Service will incur as a result; and
- developing e-procurement and extending its use within the Service.

These areas, and the controls put in place by management to address the issues, will be subject to audit review during 2005/2006.

1. Introduction

- 1.1 This report summarises the outcomes from our 2004/2005 audit of the Scottish Ambulance Service. The scope of the audit was set out in our Audit Planning Framework, which was approved by the Audit Committee on 15 April 2005. This plan set out our views on the key business risks facing the Board and described the work we planned to carry out on:
- financial statements;
 - performance; and
 - governance.
- 1.2 This report completes our audit by giving you an overview of the work we carried out and, more importantly, our key findings. We have structured the main body of the report to cover the three topics listed above as well as our view on risks.
- 1.3 We have issued a range of reports this year covering our governance, performance and financial statements responsibilities in terms of Audit Scotland's Code of Audit Practice. Managers have committed to carry out the recommendations which are directed at the higher areas of risk. Appendix A sets out the key risk areas highlighted in this report and action planned by the Board to manage these risks. Other higher risk areas and planned management actions have previously been reported to the Board in other reports we have issued.
- 1.4 This is the fourth year of a five year audit appointment at the Scottish Ambulance Service. We would like to take this opportunity to express our appreciation for the assistance and co-operation provided by officers and members of the Board during the course of our audit work.

2. Risk Assessment

Introduction

- 2.1 In our audit plan, we identified three main areas of risk for the Scottish Ambulance Service. In this section, we describe the risks and our views on their current status. We also comment on the longer term planning issues.

Financial Position

- 2.2 In our audit plan, we commented on the Scottish Ambulance Service's ability to deliver efficiencies or savings to meet increasing demands including the uncertainty emerging around Agenda for Change. We also made reference to a Health and Safety Executive report which highlighted the need to make improvements in equipment design and usage, manual handling and vehicle replacement. To implement the necessary actions within these improvement notices would require additional funding. The risk of failure to manage the implementation of Agenda for Change and the Health and Safety Executive report recommendations would include non-achievement of financial plans and statutory targets.
- 2.3 In 2005/2006 the Service is forecasting a break even position taking account of a capital to revenue transfer of £615,000 and £50,000 surplus brought forward. The SEHD has recently agreed a capital to revenue transfer of £615,000 in 2005/2006 to fund connection fees for the Service's voice and data networks and also to fund property maintenance schemes. A capital to revenue transfer of £600,000 was agreed in 2004/2005. The Service will require to monitor any impact ending capital to revenue transfers might have on its ability to meet its financial targets.

Sustainable Health Care Services

- 2.4 The risks to service sustainability relate to the ability of NHS bodies to provide appropriate, safe, sustainable services in an environment of changing clinical demands. Factors impacting on this risk exposure include the implementation of new service models such as Out of Hours and local demographic trends predicting major increases in older people over the next 10 years, compared to an overall drop in population.
- 2.5 The Service has identified that they do not anticipate levels of emergency service deployment being sustained at the levels experienced in the later months of 2004/2005. The Service has further identified changes in the demand for different types of activity. Due to competing priorities and the need to balance the budget the Service has identified a need to meet required levels of deployment, changes in demand for activity type and continued improvement against performance targets by accelerating changes to current working practices as financial constraints allow.
- 2.6 We will maintain a watching brief on changes to working practices within the Service throughout 2005/2006 and will further monitor performance against service targets.

Workforce Planning

2.7 We highlighted in our 2004/2005 Audit Plan the specific implications of Agenda for Change for the highly specialised staff of the Scottish Ambulance Service. Agenda for Change was addressed as part of our work on governance within the Scottish Ambulance Service and we have summarised our conclusions in paragraphs 4.6 and 4.7 of this report.

Longer Term Planning Issues

2.8 A number of further issues will impact on the Service in future years:

- shared support services;
- Professor David Kerr's national review of healthcare services; and
- development of e-procurement.

2.9 We have been monitoring developments in these areas during the 2004/2005 audit. In the following paragraphs, we comment on changes that have taken place since our plan was finalised.

Shared Support Services

2.10 The NHS in Scotland plans to create £10 million recurring savings annually through the introduction of national shared support services, services will include the transactional elements of finance, internal audit, procurement, payroll services and practitioner services payments.

2.11 The shared services project will reduce the number of staff significantly although a national commitment has been given that there will be no compulsory redundancies. That said, there are a number of local post-implementation risks including:

- the need to assess whether management accounting arrangements will be sufficient to provide support to local managers who are accountable for local budgets;
- the need to ensure that savings generated from single system working locally are not double counted in the national savings target of £10 million;
- potential difficulties in recruiting staff locally and redeploying others; and
- extra costs to the Service, in the region of £30,000 recurring, as a result of participation in the project.

2.12 Over the coming year we will maintain a watching brief to see how national developments impact locally.

The Kerr Review

2.13 The Kerr report *'Building a better health service fit for the future'* outlines proposals for the future shape of NHSScotland over the next twenty years. The report recommends that all NHS Boards establish a systematic approach to caring for the most vulnerable people with long-term conditions, especially older people. The report foresees a new healthcare model being adopted with a move away from acute hospital based services to community based health provision. This will be achieved through local hospitals, health centres and Community Health Partnerships. The report recognises that the Scottish Ambulance Service has an important role in any new healthcare model, and further recognises that the Service will require to work closely with partner boards to achieve the report's recommendations.

2.14 The report highlights key areas where the Scottish Ambulance Service are currently developing, these areas include:

- enhancing the skills of paramedics assigned to key communities to improve the medical resources available to patients locally. Also to improve emergency response times and improve the standard of decision making underpinning hospital admissions;
- developing a specialist service to support high dependency transfers; and
- developing clearer guidelines for primary care practitioners about when accident and emergency transport for their patients is appropriate.

2.15 The key challenge for the Scottish Ambulance Service, arising from the Kerr report, is to deliver tangible service improvements over the medium to long term. The Service has much to offer NHSScotland in assisting with service re-design, improved service delivery and partnership working. We will maintain a watching brief over the next year to track the Service's plans for implementing the key themes in the Kerr report.

Development of e-Procurement

2.16 The Service rolled out the e-procurement system PECOS across all service locations in 2004/2005. Usage is increasing, with the value and number of orders processed in 2004/2005 being significantly higher than in 2003/2004. We will continue to monitor progress in this area and any impact on enhancing internal controls during the 2005/2006 audit.

3. Financial Statements

Introduction

3.1 This section sets out our responsibilities for the financial statements under Code of Audit Practice and identifies relevant matters which we wish to bring to your attention.

Our Responsibilities

3.2 We audit the financial statements and give an opinion on:

- whether they give a true and fair view of the financial position of the Board and its expenditure and income for the period in question;
- whether they have been prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements; and
- the regularity of the expenditure and receipts.

We also review the statement on internal control by:

- considering the adequacy of the process put in place by the Chief Executive as Accountable Officer to obtain assurances on systems of internal control; and
- assessing whether disclosures in the statement are consistent with our knowledge of the Board.

The Financial Statements

3.3 Our comments on the financial statements of the Scottish Ambulance Service for 2004/2005 cover four key areas. These are:

- the independent auditor's report on the financial statements;
- the Board's financial position;
- the issues arising from the audit; and
- Statement on Internal Control.

The Independent Auditor's Report on the Financial Statements

3.4 We have given an unqualified opinion on the financial statements of the Scottish Ambulance Service for 2004/2005.

The Service's Financial Position

3.5 In common with other NHS organisations in Scotland, you are set financial targets by the SEHD:

- to remain within the revenue resource limit (RRL);
- to remain within the capital resource limit (CRL); and
- to remain within the cash requirement.

3.6 Your performance against these three financial targets in 2004/2005 is shown in Table 3.1 below:

*Table 3.1
2004/2005 Financial Targets Performance £ million*

Financial Target	Target £000	Actual £000	Variance £000
Revenue Resource Limit	143.492	143.442	50
Capital Resource Limit	10.138	10.121	17
Cash Requirement	134.724	134.724	-

3.7 The use of the RRL has weaknesses as an absolute measure of your performance on financial management as it is not fixed for the financial year. In 2004/2005 there were 20 changes to Scottish Ambulance Service's RRL as notified by the SEHD. These required senior officers to adjust financial plans and outturn projections. The final 2004/2005 RRL and CRL targets were confirmed on 26 May 2005.

3.8 In 2004/2005 the Ambulance Service made a capital to revenue transfer of £600,000. The Service has identified such a transfer is required in 2005/2006 and have obtained permission from the SEHD to undertake this transfer. This capital to revenue transfer is discussed in more detail at paragraph 2.3.

The Issues Arising from the Audit

3.9 We reported two main issues to the Audit Committee on 21 June 2005:

- **Property Revaluation** —The financial statements were subject to material late changes as a result of the national property revaluation exercise. The late date of receipt of the final values for inclusion in the financial statements and the asset register posed additional challenges for accounts preparation and audit. The SEHD matched the operating cost adjustment with an uplift to the RRL. The South East Regional Head Quarters (Oxgangs/Edinburgh Control) was originally revalued in 2004/2005 at £4 million (based on existing use value) given that the land is situated in a prime residential area. This amount was subsequently revised by the Valuation Office Agency, and the property was valued at £800,000 on the basis that the South East Regional Head Quarters could be located elsewhere. The revised valuation was included in the final revaluation report in 2004/2005.
- **Agenda for Change** – The financial statements required an accrual of costs for the Agenda for Change programme for the period October 2004 to March 2005.

Such an accrual is necessary to reflect the costs properly falling in 2004/2005 but as yet not fully determined by the Service. A national methodology was developed to determine this accrual, however, given the specific nature of its staffing, the Service have used a tailored variant of this methodology, yielding a figure of some £9.35 million. We received formal assurances from the Service that this methodology, in their judgement, best reflects anticipated costs. We also agreed to the estimated costs being treated in the financial statements as a provision rather than an accrual. The Service has been granted a one year extension compared with other NHSScotland boards (until October 2006 for the Service) to fully implement Agenda for Change.

(Risk Area 1)

Statement on Internal Control

3.10 The statement on internal control provided by the Accountable Officer reflected the main findings from both external and internal audit work. The statement refers to areas of internal control that are to be developed:

- the further development of risk management arrangements. As at 31 March 2005 the updated risk policy, strategy and incident reporting procedures were in the process of being finalised;
- a review and subsequent update of risk key performance indicators;
- commitment to further develop of business continuity and testing arrangements; and
- compliance with the finalised NHS Quality Improvement Scotland Healthcare Governance Standards.

3.11 We will monitor progress on these issues during 2005/2006 to ensure that the Scottish Ambulance Service continues to develop its internal control framework across the whole Service.

(Risk Area 2 & 3)

4. Performance Management

Introduction

4.1 This section covers our assessment of the way in which the Scottish Ambulance Service secures value for money in the use of its resources. This year we focussed on four main areas:

- national studies, which included compliance with the NHSScotland Staff Governance Standard;
- information sharing with partner organisations;
- pay modernisation; and
- performance management.

4.2 Accountable officers have a duty to ensure arrangements are in place to secure Best Value. Draft guidance issued in August 2003 provided accountable officers with a framework to develop Best Value, although allowed them discretion to adopt an alternative approach. The Service has considered the Best Value Guidance and has mapped the requirements to current practice. The Service requires to develop this to ensure the draft guidance is developed into a local framework. We intend to focus on this area as part of our audit in 2005/2006.

(Risk Area 4)

National Studies

4.3 In 2004/2005, there were four national study topics. Some studies were reported locally by either our own staff or by colleagues in Audit Scotland's Performance Audit Group (PAG) while others were commissioned from PAG by the Auditor General and reported nationally. Three of the four national study topics did not require local audit activity at the Scottish Ambulance Service. Only staff governance required coverage at the Service.

4.4 Staff governance was covered as part of our work on governance within the Scottish Ambulance Service and we have summarised our conclusions in paragraphs 5.5 to 5.8 of this report.

Information Sharing

4.5 As part of our discussions with management a need to review agreements and operating protocols for data sharing with partner organisations was highlighted. This local study was identified as having the potential to add value to your organisation. The detailed terms of reference for the information sharing study will be discussed with senior management prior to our planned work during August and September of 2005.

Pay Modernisation

- 4.6 After early uncertainties over whether it would fully apply to the Service, it was clarified that Agenda for Change is applicable to the Scottish Ambulance Service and associated costs should be incorporated in the financial statements.
- 4.7 The cost to the Service in 2004/2005 has been included in the financial statements as a provision for the period from October 2004 to March 2005. A national methodology was developed to determine this provision, however, given the specific nature of their staffing, the Service has used a tailored variant of the methodology, yielding a figure of some £9.35million. The Service received an allocation of some £9,000,000 in 2005/2006 in respect of Agenda for Change. We will continue to monitor the expenditure in 2005/2006 relating to 2004/2005.

Performance Management Arrangements

- 4.8 The Service currently reports monthly operational performance to the Board through the Director of Operation's operational performance reports. These reports summarise Accident and Emergency response times across Scotland and also contain information relating to response times in island Health Board areas as well as response times for the non emergency service and air ambulance service. The monthly reports are a sound method by which the Service can continually monitor its operational performance against key response time targets and will inform management decision making. All Directors report to the Board either monthly, quarterly, or annually using the performance assessment framework for the Service.
- 4.9 The Service require to monitor performance reporting arrangements to ensure they continue to be fit for purpose. The Accountable Officer's statement on internal control identified that the Service require to update key risk performance indicators to ensure they are more able to suitably inform the risk management decision making process at the Service.

5. Governance

Introduction

5.1 This section sets out our main findings arising from our review of your corporate governance as it relates to:

- clinical governance;
- staff governance; and
- corporate governance (including financial aspects).

5.2 Our findings are set out below along with a summary of findings from our follow-up work on previous audit recommendations.

Clinical governance

5.3 Our review work noted that the Scottish Ambulance Service has a clinical governance committee which reports on relevant areas to the Board. NHS Quality Improvement Scotland (QIS) also undertook a review of clinical governance and risk management arrangements in NHS Scotland during the 2004/2005 financial year. A local interim report for the Scottish Ambulance Service was issued in June 2005. NHS QIS concluded that *“strategic development and operational delegation of clinical governance is in line with the principles of single-system working and is predominantly reflected in organisational frameworks and arrangements for implementation and feedback”*. The Scottish Ambulance Service are considered to be complying with the requirements NHS MEL (2000) 29 on Clinical Governance.

Compliance with the NHSScotland Staff Governance Standard

5.4 The NHSScotland Staff Governance Standard introduced the third component of governance, combining with financial and clinical governance to complete the governance framework within which the Service is required to operate. The aim of this standard is to improve the way staff are treated in NHSScotland and to improve accountability for making this happen.

5.5 Every Board is required to use a Self Assessment Audit Tool (SAAT) and information gained from a staff survey, to review and update their action plans to achieve the Standard. As part of our responsibilities we review the Board's SAAT and our findings are considered in the Performance Assessment Framework. Further, our findings inform the SEHD Annual Review process.

5.6 Overall, our review concluded that the Scottish Ambulance Service has made progress in delivering the agreed action plan for 2004/2005 in the majority of areas. Three areas for action have not progressed as planned which include establishing appraisals and objectives for staff, sharing communication performance indicators with the National Partnership Forum and evaluation of centralised and localised recruitment procedures. The self-assessment has been robust and the 2005/2006 action plan is credible and owned.

- 5.7 We will monitor the Board's progress in delivering the 2005/2006 action plan during financial year ending 31 March 2006.

Corporate governance

- 5.8 Our work on corporate governance focused on our Code of Audit Practice responsibilities as they relate to systems of internal control; prevention and detection of fraud and irregularity; standards of conduct and your financial position. We have made comment on your financial position at paragraphs 3.5 to 3.8.

Systems of internal control

- 5.9 The findings from our own review of the systems of internal control support the findings of internal audit, with system controls generally operating to a satisfactory level and a number of recommendations for improvements being made.
- 5.10 In addition to placing reliance on internal audit work, our 2004/2005 audit involved a review of several areas where the Board was exposed to higher risk. Our findings in these high risk areas are summarised in the following paragraphs.

New Financial Ledger

- 5.11 In 2004/2005 the Scottish Ambulance Service replaced its Concorde Finance System with a new Finance System (Cedar eFinancials 3.1). The new system went live in October 2004. The functionality of the new Finance system and the processes utilised by the Service for managing the transition to the new Finance system were reviewed by Internal Audit during the year.
- 5.12 Internal Audit noted, prior to the 'go live date' of the system, "discussions and review of key documents indicated that the Project and Finance Teams appeared to be in a satisfactory state of preparedness for the implementation of the new system". The report then noted that the new system implementation was successful with no significant issues being noted. Internal Audit did however note four control weaknesses for the Service to address. None of these issues were classed as a high risk.

6. Looking Forward

- 6.1 This report represents the conclusion of the Scottish Ambulance Service's 2004/2005 audit. A number of issues and factors have been identified throughout this audit that will impact on the organisation's future operations, and in this concluding section we will detail some of the factors that we believe will be prominent in the Service's future operations and plans.
- 6.2 Financial stability is a major goal for the Scottish Ambulance Service. While the organisation had a net underspend in 2004/2005 this position may be difficult to maintain in coming years. The Service will face cost pressures as a result of Agenda for Change implementation as well as from the changes in demand type for service activity already being experienced (giving rise to a need to accelerate changes to working practices).
- 6.3 The Service undertook a £600,000 capital to revenue transfer in 2004/2005 and has already agreed a £615,000 capital to revenue transfer for 2005/2006. This is an area which will require monitoring by the Service in order to ensure expenditure is met by annual uplift of the revenue resource limit in future years without the need for capital to revenue transfers.
- 6.4 The Kerr report highlights the important role played by the Scottish Ambulance Service in the development of a new healthcare model. The recommendations in the Kerr report will have to be developed by the service, concentrating on demonstrating tangible service improvements and forging stronger partnerships with other Boards and organisations. Our planned work on information sharing with Service partners should help to underpin these recommendations of partnership working detailed in the Kerr report.
- 6.5 The Service will have to fully consider the impact that the national shared services project will have on it as an organisation.
- 6.6 The Service identified in the accountable officer's statement on internal control that they require to undertake a review of and update key risk performance indicators as well as review and test business continuity arrangements.
- 6.7 While the Service have considered the Best Value guidance in relation to Service activities there remains a need to develop an overarching Best Value framework. We intend to focus on this area as part of our audit in 2005/2006.
- 6.8 We will continue to monitor the progress of the Service's operations during the final year of our audit appointment, and look forward to reporting further progress during the 2005/2006 financial year.

Key Risk Areas & Planned Management Action

Risk Area	Refer Para. No	Risk Exposure	Planned Action	Responsible Officer	Target Date
1	3.9	Achieving financial stability with cost pressures such as emergency activity levels and agenda for change will be challenging for the Scottish Ambulance Service in 2005/2006.	Recognised by the Service as a key risk. Financial plan in place to address	Finance Director	31/3/06
2	3.11	Business continuity and planning arrangements may not be sufficiently developed or tested, leading to a failure by the organisation to maintain an adequate level of service in the event of a serious incident which affects business continuity.	Business continuity action plan in place and monitored by Risk Management Steering Group	General Managers	As per action plan —during 2005/06
3	3.11	Failure to update and finalise the Management of Risk Policy, Strategy and Incident Reporting Procedure will result in mismanagement or ignorance of risk areas leading to adverse incidents within the Service.	Complete	Finance Director/ Risk Manager	Complete
4	4.2	In responding to the draft guidance on Best Value, the service has mapped requirements to current practice. However, there has been limited development of a local framework. The Board may therefore be unable to demonstrate that it has secured Best Value.	Development of a local framework will be considered	Finance Director	31/12/05

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- *providing independent reports to the Auditor General and the wider public on how public money is spent, what it achieves and what improvements can be made*
- *providing independent reports to public sector bodies on their finances, their corporate governance and how they manage their performance and secure value for money*
- *providing an independent opinion on whether the annual financial statements of public sector bodies have been prepared in accordance with statutory requirements*