The 2017/18 audit of NHS Highland

Financial sustainability

Prepared by Audit Scotland
October 2018

Auditor General for Scotland

The Auditor General's role is to:

- appoint auditors to Scotland's central government and NHS bodies
- examine how public bodies spend public money
- help them to manage their finances to the highest standards
- check whether they achieve value for money.

The Auditor General is independent and reports to the Scottish Parliament on the performance of:

- directorates of the Scottish Government
- government agencies, eg the Scottish Prison Service, Historic Environment Scotland
- NHS bodies
- further education colleges
- Scottish Water
- NDPBs and others, eg Scottish Police Authority, Scottish Fire and Rescue Service.

You can find out more about the work of the Auditor General on our website:

www.audit-scotland.gov.uk/about-us/auditor-general

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

Contents

Introduction 4
Summary 4
Auditor's opinion 5
Findings 5
Conclusion 10
Appendix 1 - Performance against non-financial LDP standards 11

Introduction

1. I have received audited accounts and the auditor's report for NHS Highland for the year ended 31 March 2018. I submit these accounts and the auditor's report under section 22(4) of the Public Finance and Accountability (Scotland) Act 2000, together with this report, which I have prepared under section 22(3) of the Act.

2. The purpose of this report is to draw Parliament's attention to the scale of the challenge NHS Highland faces in meeting its financial targets and to provide an update on the work that is currently under way to address these pressures.

Summary

3. In 2013/14, I produced a section 22 report highlighting financial pressures and weaknesses in financial management in NHS Highland.[1] The board required brokerage of £2.5 million mainly due to an overspend on the operating costs for Raigmore Hospital. The brokerage was repaid in full by the board in 2016/17.

4. After considering my report on the 2013/14 audit of NHS Highland, the Public Audit Committee (PAC) carried out an inquiry into the board's financial management and produced its own report[2] in June 2015. The PAC made a number of recommendations for NHS Highland and the Scottish Government. Then in October 2015, I provided an update to Parliament on NHS Highland's progress in addressing the issues raised in my 2014 report[3].

5. In 2017/18 NHS Highland received £15 million in the form of brokerage from the Scottish Government. Without this financial support the board would not have met its target of achieving in-year financial balance. The board were formally notified of the need for brokerage in October 2017 and were kept informed of the financial position throughout the financial year.

6. The board identified at the outset of the financial year that £48 million of savings were required to be delivered in order to achieve a balanced financial position. During the year, additional cost pressures of £1.5 million, primarily in adult social care operating costs and cost of drugs in short supply, led to an increase in the savings required. Actual savings of £35 million were delivered in 2017/18, although only £10million of this was achieved on a recurring basis. The shortfall of £15 million was sought from the Scottish Government.

7. Key cost pressures for the board in 2017/18, which contributed to the need to seek brokerage were: increasing costs associated with prescribing; adult social care; and failure to achieve a more sustainable workforce model, alongside an inability to deliver on the planned savings in these areas.

[1] The 2013/14 audit of NHS Highland: Financial management, Audit Scotland, October 2014.

[2] Report on NHS Highland 2013-14: Financial management, Public Audit Committee, June 2015

[3] The 2014/15 audit of NHS Highland: Update on 2013/14 financial management issues, Audit Scotland, October 2015.

8. To achieve financial balance in 2018/19, the board needs to deliver £52 million in savings. As at August 2018, the board had plans to achieve savings of £30 million, which leaves a funding of NHS Highlandto meet this gap and the board was forecasting a requirement of brokerage of £19 million to £22 million.

9. The board faces an extremely challenging position in 2018/19 and beyond. It will be increasingly difficult to achieve financial balance in the medium term. The board has historically found it difficult to achieve savings on a recurring basis while identifying new service models and maintaining the required workforce to deliver services.

10. The board is discussing brokerage requirements for 2018/19 with the Scottish Government and is producing a longer term financial recovery plan. Within the plan, it intends to demonstrate how it will achieve in-year financial balance without requiring brokerage from 2021/22 at the earliest.

11. The Chief Executive leaves the board at the end of December 2018 and the Director of Finance is acting on an interim basis. This creates risks around the future leadership of the board alongside the need to improve governance as a result of an external governance review, published in July 2018. Fostering an organisational culture that is open and ready to address the challenges ahead will be important.

12. It is important that the board puts in place an action plan accompanied by the necessary capacity and resources to deliver it, in order to address the issues the board are facing, whilst recognising that the necessary change will take time to implement.

Auditor's opinion

13. The auditor issued an unqualified audit opinion on the 2017/18 financial statements. She highlighted the financial pressures on the board in her accompanying report.

Findings

What is the extent of the financial challenge facing NHS Highland?

14. The Scottish Government can agree to provide an NHS board with additional funding to help manage unexpected changes to planned expenditure. This is a form of loan funding known as brokerage. It is arranged based on assurance from the board that it can repay the brokerage over an agreed period. In 2017/18, NHS Highland received £15 million in the form of brokerage from the Scottish Government. The board was notified of the need for brokerage in October 2017 and was kept informed of the financial position throughout the financial year.

15. As at 31 March 2018, NHS Highland's net expenditure was £750 million, 3 per cent higher than the £728 million reported in 2016/17. NHS Highland reported a small surplus of £0.4 million in 2017/18 (Exhibit 1). However, this outturn position was only achieved through the receipt of the £15 million brokerage from the Scottish Government. If brokerage had not been provided the board would have reported an overall deficit position of £14.6 million.

Exhibit 1

NHS Highland financial outturn for 2017/18

2017/18	Core revenue resource limit (£ million)	Non-core revenue resource limit (£ million)	Core capital resource allocation (£ million)	Non-core capital resource allocation	Savings (£ million)
Final allocation	693.63	28.20	21.94	-	48.00 (target)
Outturn	(693.15)	(28.20)	(21.94)	-	35.30 (74% of savings target achieved)
Brokerage	15.00	-	-		
Reported final outturn	0.487 (surplus)	-	-	-	35.30 (30% of savings achieved are non-recurring)

Source: Highland Health Board Annual Report and Accounts For Year Ended 31 March 2018

16. At the beginning of 2017/18, the board recognised it needed to identify and deliver £48 million in savings (5 per cent of baseline Resource Revenue Limits (RRL)) to meet its financial target of achieving in-year financial balance. Additionally, during the year, cost pressures of £1.5 million, primarily through adult social care operating costs and cost of drugs in short supply led to an increase in required savings. During 2017/18 the board delivered savings of £35 million (73 per cent of planned savings). However, only £10 million of the savings delivered (29%) were considered recurring savings.

What are the main factors that have contributed to the financial challenge facing NHS Highland?

17. The 2017/18 financial plan was approved by the board at the start of the financial year recognised in the region of £13 million of savings that had yet to be identified. Throughout 2017/18, the board's forecast outturn position continued to deteriorate as it failed to identify and deliver the savings required, alongside continued increasing cost pressures. In my 2013/14 section 22 report[4] I highlighted a number of financial pressures facing the board and a number of the same cost pressures remain. Key themes contributing to the need to seek brokerage are set out in Exhibit 2.

Exhibit 2

Analysis of the reasons £15million in brokerage was required in 2017/18

Source of financial pressure	Overspend (£million)	Commentary
Acute services including Raigmore Hospital	9.2	Year on year acute services, in particular Raigmore Hospital, has struggled to deliver against agreed savings plans coupled with increased cost pressures and increasing demand for services.
Adult social care services	6.0	A failure to deliver savings plans agreed alongside higher demand which was not forecast.
Prescribing	2.8	During 2017/18 the cost of drugs increased creating cost pressures
Medical pay including locums	3.6	The board has struggled to recruit sufficiently skilled staff and this has resulted in an increased use of medical locums and agency staff alongsidethe service delivery model inHighland and the ability to sufficiently cover remote and rural areas.

Note: Some of these overspends were offset by savings in other areas across the board's budget including corporate savings.

18. The board has a lead agency partnership model with Highland Council to deliver adult social care services. Adult social care was an area of increased financial pressure for the board

[4] The 2013/14 audit of NHS Highland: Financial management, Audit Scotland, October 2014.

over the last five years. In particular, in 2017/18, due to the increasing demands of an ageing population, rising costs which were not fully funded in the budget set by the board at the start of the year and a history of being unable to achieve identified savings within adult social care. Cumulatively the board has invested £32.7 million in adult social care, in addition to the £26.7million which is funded via Scottish Government baseline allocations.

19. Under the lead agency agreement, Highland Council is not required to provide additional financial support to NHS Highland, to support the increasing pressures or identified budget gap. These costs need to be identified, funded and delivered by the board. Under the agreement, all social care and healthcare risks, including financial risks, rest with the board and are not shared with the council.

20. The board covers a large geographical area, including remote and rural locations. The board continues to explore alternative service delivery models for example future services within Caithness and Skye. During 2017/18, the board experienced increased staffing costs, with greater than forecast expenditure on medical locums and agency staff, and a high number of vacancies which the board is struggling to fill.

21. Higher medical costs are also reflected in the board's remuneration report, within the annual report and accounts, where the number of clinical staff earning a salary of greater than £200,000 per annum has risen to eight individuals (previously four) and of these eight, two are earning in excess of £400,000. Identifying and delivering a longer term sustainable staffing model will be key to supporting the board achieve financial balance.

22. The Chief Executive of NHS Highland leaves the board in December 2018, and the Director of Finance is currently acting on an interim basis until end of June 2019. Securing a suitably experienced leadership team for NHS Highland will be critical to delivering on the wider recovery plan. Fostering an organisational culture that is open and ready to address the challenges ahead will also be important.

Are the financial pressures facing NHS Highland having an impact on service delivery?

23. NHS Scotland has a series of national standards known as the Local Delivery Plan (LDP) standards, which contribute towards the delivery of the Scottish Government's Purpose and National Outcomes and NHS Scotland's Quality ambitions.

24. NHS Highland reports performance against 20 non-financial standards, and performance is mixed. As at March 2018, of the 20 indicators 7 were categorised as being met or exceeded, 3 classed as not met but improving and 9 not achieved. One standard has no target set (Appendix 1). Where the board has failed to meet targets, in 6 cases it still achieved better performance than the Scottish average. Although performance for certain standards is better than the Scottish average, over time performance is declining.

What work is currently under way to address the financial pressures facing NHS Highland?

25. During 2017/18, the board commissioned an external independent review of governance arrangements, working with Scottish Government. The report was published in July 2018 and identified areas where the board could improve its current governance structures. Taking forward these actions in 2018/19 will help to support the board in strengthening its decision making, recognising the difficult period ahead.

26. Of the £52 million savings required in 2018/19, only £30 million had been identified by August 2018. The £30 million includes £7.7million through service redesign and £7.0 million in adult health and social care. However, there is still a degree of risk and uncertainty around actual delivery of the savings planned, particularly given the board's inability to deliver savings in these areas in prior years alongside recurring savings (Exhibit 3). Based on the financial information as at August 2018 the board would require brokerage of £22 million.

Exhibit 3

Trend in savings required year on year, comparing recurring and non-recurring savings 2015/16 to 2019/20 (£ million)

	2015/16	2016/17	2017/18	2018/19	2019/20
Recurring	9.0	12.4	22.1	25.0	25.7
Non-recurring	7.0	11.8	13.1	5.0	5.0
Shortfall	0	4.6	12.7	21.5	16.0
Total	16.0	28.8	47.9	51.5	46.7
% recurring	56%	43%	46%	49%	55%

Source: NHS Highland initial financial savings forecasted as at August 2018

27. The board is looking to produce a longer term recovery plan, underpinned by a more detailed operational plan setting out planned models of care over a three year period within the Highlands. The intention is to overlay this plan with a supporting financial plan, workforce plan and property strategy.

28. In July 2018, the board appointed KPMG to support it in understanding the board's underlying cost base, and various scenarios using financial models. The outcome of this work is intended to support the board's financial recovery plan (three-year financial strategy and service redesign programme). Brokerage will only start to be repaid by the board when the board achieves a recurring breakeven position and this will be agreed between the board and Scottish Government in the recovery plan.

29. The board are also working with Red Pole Consulting. Their work is focused on the governance, culture and leadership including capacity and capability at the board to deliver

the agreed savings plans. Both strands of work have been commissioned with approval and support from the Scottish Government.

Conclusion

30. The board estimates it will require brokerage of between £19 million and £22 million in 2018/19, and it is increasingly likely that it will need further brokerage beyond 2018/19 to support the board to achieve in-year financial balance over the next three financial years.

31. Given the factors outlined above, there is a significant risk that NHS Highland will not achieve all planned savings in 2018/19. The board faces continuing challenges that the savings identified and delivered will be one off in nature contributing to the long term difficulties in ensuring financial sustainability.

32. The agreement of the financial recovery plan with the Scottish Government will be critical given the scale of the pressures facing the board alongside longer term service redesign. Recognising the board's current capacity, it is difficult to foresee the board achieving a breakeven financial position within the three years planned. In particular, service redesign and new models of care will be required which will take time to consult on, and then implement.

33. It is important that the board puts in place an action plan accompanied by the necessary capacity and resources to deliver it, in order to address the issues the board are facing, whilst recognising that the necessary change will take time to implement.

34. Stability in the future leadership of the board will be required to deliver the financial plans and strengthen wider governance and it is anticipated the financial challenges the board faces will deteriorate before improvement can be achieved.

Appendix 1 - Performance against non-financial LDP standards

Target/ standard	Performance at March 2018	Commentary
Antenatal care Percentage of pregnant women in each SIMD quintile will have booked for antenatal care by the 12th week of gestation **Standard: 80%**	● **89%** **(1617 - 89%)** **(Scottish Average - 86%)**	This shows an improving trend for the Board, and is measured quarterly and collated by ISD.
IVF Waiting Times Eligible patients will commence IVF treatment within 12 Months of referral. **Standard: 90%**	● **100%** **(16/17 - 100%)** **(Scottish Average - 100%)**	NHS Highland commission this service for NHS Highland patients from NHS Grampian and NHS Greater Glasgow and Clyde and NHS Highland continue to achieve 100% in this standard.
Clostridium Difficile Infections Rate of infections in patients aged 15 and over, per 1,000 total occupied bed days **Standard: 0.32**	● **0.32** **(16/17 - 0.40)** **(Scottish Average - 0.27)**	Performance in this area year on year is stable and achieves the standard set by the Scottish Government.
Alcohol Brief Interventions Annual brief interventions in the 3 priority areas of primary care, A&E and antenatal.	● **4,838** **(16/17 - 4,847)** **(Scottish Average -**	NHS Highland has surpassed the standard agreed and the Scottish average with 4838 interventions, which is the equivalent of 131%.

Target/ standard	Performance at March 2018	Commentary
Standard: 3,688	**N/A)**	
4 hour A&E Percentage of all attendances seen within 4 hours **Standard: 95%**	● **96%** **(16/17 - 96.8%)** **(Scottish Average - 91%)**	Performance at 96% is slightly higher than the Scottish Government target and performance in this standard is consistent with prior year and achieved.
Staphylococcus Aureus Bacteraemia (SABs) Rate of SABs per 1,000 total occupied bed days **Standard: 0.24**	● **0.24** **(16/17 - 0.31)** **(Scottish Average - 0.33)**	The aim was to achieve a performance of 0.30 and in 2017/18 the Board achieved 0.24. This is lower than prior year and meets the required standards set.
48 Hour Access - GP Practice Team Percentage of patients who were able to obtain a consultation with a GP or appropriate healthcare professional within 2 working days of initial contact. **Standard: 90%**	● **95%** **(16/17 – N/A)** **(Scottish Average - 93%)**	Standard met.
Advance Booking - GP Percentage of patients who	● **82%**	The latest published performance is for the financial year 2017/18 where NHS Highland achieved 82% for advanced booking. The national performance for the same period

Target/ standard	Performance at March 2018	Commentary
were able to book a consultation with a GP more than 2 working days in advance. **Standard: 90%**	**(16/17 - N/A)** **(Scottish Average - 68%)**	was 68%.
12 Weeks First Outpatient Appointment Percentage of patients waiting no more than 12 weeks from referral to first outpatient appointment **Standard: 95%**	**81%** **(16/17 - 75%)** **(Scottish Average - 75%)**	On 31st March 2018 81% of NHS Highland outpatients had waited less than 12 weeks, compared with a national position of 75%. NHS Highland as a whole agreed a forecast of 2,559 patients breaching 12 weeks by 31st March; end of year position was 1,989 (570 ahead of forecast). For those longest waiting patients who are over 26 weeks, the agreed forecast was 610 and Highland delivered an end of year position of 494 (116 ahead of forecast). The four specialities with the greatest number of patients waiting over 12 weeks were Ophthalmology, Orthopaedics, Dermatology and Paediatric Medicine. Forecast has now been agreed for the 2018/19 financial year with further transformation plans being agreed to focus on achieving the forecasts set.
Drug and alcohol treatment Percentage of patients seen within 3 weeks **Standard: 90%**	**87%** **(16/17 - 80%)** **(Scottish Average - 94%)**	During the quarter ending 31st March 2018, 87% of patients who started drug and alcohol treatment had waited no longer than 3 weeks from referral. This is below the national standard of 90%. The national performance for the same period was 94%. Challenges in meeting the standard have been as a result of geographical issues particularly when vacancies occur or long-term absence and teams are small. Recruitment can be difficult. There are limited alternative options. Improvement work has redesigned some parts of the service with a positive impact and this work is currently being rolled out.
Child and Adolescent Mental Health Services (CAMHS)	**83%**	83% of patients treated by NHS Highland during January to March 2018 had not waited longer than 18 weeks from referral to specialist Child and Adolescent Mental Health

Target/ standard	Performance at March 2018	Commentary
Waiting Times Percentage of patients seen within 18 weeks **Standard: 90%**	**(16/17 - 88%)** **(Scottish Average - 71%)**	Services. Although performance is improving the Scottish Government target of 90% has not been met, although NHS Highland perform better than the Scottish average. There continues to be data quality issues and a lack of consistency in recording data nationally.
Psychological therapy Percentage of patients to start treatment within 18 weeks of referral **Standard: 90%**	● **85%** **(16/17 - 81%)** **(Scottish Average - 81%)**	There continues to be challenges on the accuracy and consistency of this data nationally. The service acknowledges the model in operation was not best placed to meet the needs of the people of North Highland. The locality based service was leading to an inequity of provision and an inflexible use of resources. The appointment of the new Lead Psychologist in December 2017 has allowed a six month review of the service to be completed with a set of recommendations for redesigning the service model. This has been consulted on with the Clinical staff and is now ready for presenting to the Executive Lead for Mental Health and Learning Disability in September for ratification. An implementation group chaired by the General Manager for Mental Health and Learning Disability with support from the Lead Psychologist and involving the Head of Adult Psychology, other senior Psychologists and the Operational Co-ordinator will oversee the introduction of the new model.

Target/ standard	Performance at March 2018	Commentary
Detect Cancer Early Percentage of people diagnosed and treated in the first stage of breast, colorectal and lung cancer **Standard: 25%**	● **24%** **(16/17 - 25%)** **(Scottish Average - 26%)**	During the two year period 1st January 2016 – 31st December 2017 (the latest period for which published data currently available), 24% of patients resident within the NHS Highland area were diagnosed at the earliest stage, this is only slightly less that the Scottish performance. The most promising route for achieving early diagnosis is by increasing participation in cancer screening programmes. Among people invited to take part in bowel screening during the period 1st May 2015 – 30th April 2017 (the latest period for which published data is currently available), uptake within NHS Highland was 60% (56% for Scotland). Among women aged 50-70 invited to take part in breast screening during the period 1st April 2013 – 31st March 2016 (the latest period for which published data are currently available), uptake within NHS Highland was 77% (72% for Scotland). Efforts to build upon this performance and encourage individuals to participate in screening programmes takes place at a number of levels, nationally and locally.
Cancer Treatment Percentage of patients beginning treatment within 31 days of decision to treat **Standard: 95%**	● **93%** **(16/17 - 98%)** **(Scottish Average - 94%)**	Performance reduced during 2017/18, and was below the performance achieved in 2016/17 of 98%. The Board meets the Standard on a regular basis but there are risks due to an increasing diagnosis of renal cancer in particular and a reliance upon a single renal surgeon. Additional capacity continues to be provided on a regular basis in order to minimise the risks of breaching but the risks are exacerbated as a result of the lack of an interventional radiology service to treat non-surgical patients.
Cancer Treatment Percentage of patients beginning treatment within 62 days of urgent referral	● **81%** **(16/17 - 87%)** **(Scottish Average -**	Performance in this area is declining over 2017/18, and lower than the performance achieved in 2016/17 of 87% and is below the Scottish average and 14% lower than the target set by the Scottish Government. The Board's Cancer waiting times continue to be a challenge, like the rest of Scotland. Measures to improve performance have been put in place but it will be several months before a sustained achievement against the

Target/ standard	Performance at March 2018	Commentary
Standard: 95%	**85%)**	standards will be visible. In the meantime all cases are being clinically prioritised and additional activity within Urology and Endoscopy in particular is expected to see an improved position. Urology has been under pressure for sometime as a result of a more complex clinical pathway being established for diagnosis and treatment and there being capacity gaps with an over reliance upon single handed specialists.
Treatment Time Guarantee (TTG) Proportion of patients that were seen within 12 weeks TTG **Standard: 100%**	● **65%** **(16/17 - 76%)** **(Scottish Average - 76%)**	In 2017/18 performance reduced throughout the year to 65%, which is well below the Scottish Government target and a poorer performance than the Scottish average. NHS Highland as a whole agreed a forecast of 1,348 patients breaching 12 weeks by 31st March; end of year position was 2,008 (660 behind forecast). For those longest waiting patients who are over 26 weeks, the agreed forecast was 223 and delivered an end of year position of 664 (441 ahead of forecast). Unfortunately due to bed pressures from winter flu, followed by issues in theatre from the critical care upgrade project, the number of patients being treated fell January to March 2018. The four specialities with the greatest number of patients waiting over 12 weeks were Orthopaedics, ENT, General Surgery and Ophthalmology. Forecast has now been agreed for 2018/19 and it is hoped performance improves as a result of the outcomes of the theatre utilisation programme.
18 weeks Referral to Treatment (RTT) Percentage of patients seen and treated within 18 weeks from initial referral. **Standard: 90%**	● **82%** **(16/17 - 81%)** **(Scottish Average - 81%)**	Performance has improved over the year. However, this is below the Scottish Government target. During 2017/18 performance fluctuated between 74.7% and 82% throughout the year. Referral to Treatment is impacted by the current waits for outpatients and Treatment Time Guarantee described above. The main area of challenge is admitted pathways within the surgical division.

Target/ standard	Performance at March 2018	Commentary
Smoking cessation Sustain and embed successful smoking quits, at 12 weeks post quit, in the 40% SIMD areas in the NHS Board area **Standard: 467**	**195** **(16/17 - 291)** **(Scottish Average - N/A)**	NHS Highland had a target to achieve 430 successful quits at 12 weeks post quit (focusing particularly on those living in our most deprived areas) over the year ending March 2018. By the end of December 2017 the Board had delivered 195. There is a continuing downward trend of performance in this area compared with the Scottish average. The main challenges in meeting the standard is that although we continue to engage with those in deprived areas, many accessing the service want to cut down and are not ready to quit. Although disappointing as far as figures are concerned, this has been positive in respect of health improvement activity as many go on to make other positive lifestyle changes through continued engagement with our health improvement advisers. 'Shared-care' practice between community pharmacy and health improvement advisers is in the process of being developed to increase quit rates in pharmacy services. Smoking cessation in our prison is also developing well and relationships between the NHS and the Prison has been extremely positive. Delivery of specialist training to key staff is also underway to increase current capacity.
Sickness absence rate Maximum sickness absence rate every 12 month period. **Standard: 4%**	**5.2%** **(16/17 - 5.1%)** **(Scottish Average - 5.4%)**	Performance has slightly reduced in 2017/18 compared to the performance achieved in 2016/17 (5.08%). Although better than the Scottish average it is still in excess of the 4% standard set. Absence management continues to be a key area of work, with absence rates reported regularly at Executive and Senior management level. Following the Rapid Process Improvement Week in June 2017 on long term sickness absence, work continues to roll out the standard work to all areas. Short term absence remains consistent at approximately a third of the overall sickness absence figure.
People newly diagnosed with dementia will have a minimum of 1 years post-diagnostic support	**- 82% (15/16 latest available)** **(Scottish Average -**	Standard met.

Target/ standard	Performance at March 2018	Commentary
Standard: none set	**85%)**	

Sources: NHS Highland Annual Review 2017. At a glance 2017/18 performance against non-financial local delivery plan targets, as at 31 March 2018

Key

- (red) Currently below acceptable limits (more than 5% below standard)
- (amber) Currently requiring improvement (no more than 5% below standard)
- (green) Currently achieving standard

The 2017/18 audit of NHS Highland

Financial sustainability

This report is available in PDF and RTF formats, along with a podcast summary at:

www.audit-scotland.gov.uk

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500

or **info@audit-scotland.gov.uk**

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

Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

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

www.audit-scotland.gov.uk