

# NHS National Services Scotland

Annual Audit Plan 2021/22



 AUDIT SCOTLAND

Prepared for NHS National Services Scotland

12 April 2022

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# Introduction

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## Summary of planned audit work

**1.** This document summarises the work plan for our 2021/22 external audit of NHS National Services Scotland (NHS NSS). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the annual report and accounts of NHS NSS and the issue of an independent auditor's report setting out our audit opinions on the financial statements, regularity and other statutory information including the Performance Report, Governance Statement, and Remuneration Report and Staff Report
- consideration of arrangements in relation to the audit dimensions that frame the wider scope of public sector audit: financial management, financial sustainability, governance and transparency and value for money
- consideration of Best Value arrangements and NHS NSS's participation in the National Fraud Initiative.

## Impact of Covid-19

**2.** The Covid-19 pandemic has had a significant impact on public services and public finances and the effects will be felt well into the future. The Auditor General for Scotland, the Accounts Commission and Audit Scotland continue to assess the risks to public services and finances from Covid-19 across the full range of our audit work, including annual audits and the programme of performance audits. The well-being of audit teams and the delivery of high-quality audits remain paramount. Changes in our approach may be necessary and where this impacts on annual audits, revisions to this Annual Audit Plan may be required.

## Adding value

**3.** We aim to add value to NHS NSS by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we will help NHS NSS promote improved standards of governance, better management and decision making and more effective use of resources. Additionally, we attend meetings of the Audit and Risk Committee and actively participate in discussions.

## Respective responsibilities of the auditor and NHS NSS

4. The [Code of Audit Practice \(2016\)](#) sets out in detail the respective responsibilities of the auditor and NHS NSS. Key responsibilities are summarised below.

### Auditor responsibilities

5. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

6. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. We also review and report on the arrangements within NHS NSS to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

### NHS NSS responsibilities

7. NHS NSS has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to deliver their objectives.

8. NHS NSS is also responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

### Managing the transition to 2022/23 audits

9. Audit appointments are usually for five years but were extended to six years due to the Covid-19 pandemic. 2021/22 is the final year of the current appointment and we will work closely with our successors to ensure a well-managed transition.

# Financial statements audit planning

## Materiality

**10.** Materiality is an expression of the relative significance of a matter in the context of the financial statements as a whole. We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2021/22 audit

**11.** We assess materiality at different levels and the materiality values for NHS NSS are set out in [Exhibit 1](#).

## Exhibit 1 2021/22 Materiality levels for NHS NSS

| Materiality                                                                                                                                                                                                                                                                                                                                                            | Amount       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 0.75 per cent of gross expenditure for the year ended 31 March 2022 based on the projected expenditure in the Quarter 3 finance performance return.                                                    | £9 million   |
| <b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 50 per cent of planning materiality. | £4.5 million |
| <b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.                                                                                                                                                                             | £135,000     |

Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**12.** Our risk assessment draws on our cumulative knowledge of NHS NSS, its major transaction streams, key systems of internal control and risk management processes. Also, it is informed by our discussions with management, meetings with internal audit, attendance at committees and a review of supporting information.

**13.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

### Exhibit 2

#### 2021/22 Significant risks of material misstatement to the financial statements

| Significant risk of material misstatement                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Sources of assurance                                                                                                                               | Planned audit response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>1. Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. Management is in a unique position to perpetrate fraud because of the ability to override controls that otherwise appear to be operating effectively.</p> | <ul style="list-style-type: none"> <li>Owing to the nature of this risk, assurances from management are not applicable in this instance</li> </ul> | <ul style="list-style-type: none"> <li>Assess the design and implementation of controls over journal entry processing.</li> <li>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.</li> <li>Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>Evaluate significant transactions outside the normal course of business.</li> <li>Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> <li>Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> <li>Focused testing of accounting accruals and prepayments.</li> </ul> |

| Significant risk of material misstatement                                                                                                                                                                                                                                                                                                                                                                                                                                      | Sources of assurance                                                                                                                                                                                                                                                                                                                                                                                                   | Planned audit response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>2. Estimation in the valuation of land and buildings</b></p> <p>NHS NSS holds land and buildings with a value of £53 million. A five-year rolling programme of valuations, carried out by an external valuer, is in place.</p> <p>There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on assumptions made by specialist valuers and management. Changes in these can have a material impact on the valuation.</p> | <ul style="list-style-type: none"> <li>• NHS NSS appointed a suitably qualified and experienced professional to provide the valuation of land and buildings (District Valuer).</li> <li>• Buildings are reviewed annually using a desktop valuation and a full site review is carried out on a rolling 5 year basis.</li> <li>• Both valuations are based on the latest indices and professional judgement.</li> </ul> | <ul style="list-style-type: none"> <li>• Review the information provided to the external valuer to assess for completeness.</li> <li>• Evaluate the competence, capabilities, and objectivity of the professional valuer.</li> <li>• Obtain an understanding of management's involvement in the valuation process to assess if appropriate oversight has occurred.</li> <li>• Critically assess how the estimation was arrived at.</li> <li>• Establish and critically assess the approach management has adopted to assess the value of assets not subject to revaluation in year.</li> <li>• Challenge management's assessment of the valuation of assets not subject to revaluation in year.</li> <li>• Critically assess the adequacy of NHS NSS disclosures regarding the assumptions in relation to the valuation of land and buildings.</li> </ul> |
| <p><b>3. Risk of material misstatement cause by fraud in expenditure</b></p> <p>Practice Note 10 extends the requirements of ISA 240 to include the consideration of fraud in expenditure for public bodies. This is a significant risk for NHS NSS due to the complexity of a number of the expenditure streams and the significant procurement and contracting it undertakes.</p>                                                                                            | <ul style="list-style-type: none"> <li>• NHS NSS has extensive professional procurement and legal expertise which is utilised when entering into procurement contracts.</li> <li>• SFIs set out the financial governance arrangements for the authorisation of procurement contracts.</li> <li>• NHS NSS has robust financial controls in place to reduce the risk of fraudulent payments.</li> </ul>                  | <ul style="list-style-type: none"> <li>• Analytical procedures over expenditure streams to support detailed testing.</li> <li>• Focused testing of personal protective equipment (PPE) contracts to assess appropriateness of governance and contract award arrangements.</li> <li>• Detailed substantive testing of payments made under contracts, including those for PPE.</li> <li>• Detailed substantive testing of expenditure transactions across the financial year.</li> <li>• Cut-off testing where we will focus on post year end payments to confirm they have been recorded in the correct year.</li> </ul>                                                                                                                                                                                                                                   |

**14.** As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this presumed risk for NHS NSS in 2021/22 because the majority of income is received from the Scottish Government and other public sector bodies and is easily verifiable to external sources. We consider that there is little incentive to manipulate this revenue recognition and have not, therefore, incorporated specific work into our audit plan over and above our standard audit procedures.

## Other areas of audit focus

**15.** As part of our assessment of audit risks, we have identified other areas where we consider there are risks to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses. If our assessment of risk changes and we consider these risks to be significant, we will communicate this to management and those charged with governance and revise our planned audit approach accordingly.

**16.** The areas of specific audit focus are:

- Valuation of PPE: We recognise a risk around pandemic stock valuation due to the volume of stock, the varying costs across suppliers and stock type and timing. Stock valuation if not properly undertaken could lead to a risk of material misstatement.

**17.** It is worth highlighting that we will also complete audit work on the stock allocation and valuation arrangements. This will enable us to provide assurance to other NHS and local government auditors over the valuation of pandemic PPE stock and test kits procured by NHS NSS and issued to other public sector bodies.

## Audit risk assessment process

**18.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.



# Audit dimensions and Best Value

## Audit dimensions

19. The [Code of Audit Practice](#) sets out the four dimensions that frame the wider scope of public sector audit and requires auditors to consider the adequacy of the arrangements in place. The four dimensions that frame our audit work are shown in [Exhibit 3](#).

### Exhibit 3 Audit dimensions



Source: Code of Audit Practice

20. In summary, the four dimensions cover the following:

- **Financial management** – financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.
- **Financial sustainability** – as auditors, we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the medium (two to five years) and longer term (longer than five years).

- **Governance and transparency** – governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership, and decision-making and transparent reporting of financial and performance information.
- **Value for money** – value for money refers to using resources effectively and continually improving services.

## Duty of Best Value

**21.** [Ministerial Guidance to Accountable Officers](#) for public bodies and the [Scottish Public Finance Manual](#) (SPFM) explain that accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. We will be carrying out a high-level review to confirm that such arrangements are in place within NHS NSS.

## Audit dimension risks

**22.** We have identified audit risks in the areas set out in [Exhibit 4](#). This exhibit sets out the risks, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risks.

### Exhibit 4

#### 2021/22 Audit dimension risks

| Description of risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Sources of assurance                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Planned audit response                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>1. Financial Sustainability</b></p> <p>As identified in previous years, Strategic Business Units (SBUs) continue to rely on non-recurring savings to achieve financial balance. The delivery of the planned recurring savings initiatives remains challenging.</p> <p>NHS NSS will need to implement recurring savings initiatives to ensure financial sustainability. This is further exacerbated by the current level of inflation that makes savings from contract negotiations particularly challenging.</p> | <ul style="list-style-type: none"> <li>• NHS NSS has an agreed Financial Sustainability Action Plan to address this risk.</li> <li>• Financial Sustainability was a 'golden thread' through the NHS NSS' planning process.</li> <li>• From Financial Year 2022/23 Financial Sustainability is one of NHS NSS' Strategic Objectives.</li> <li>• Positive dialogue continues with SG Finance to change the funding model and NHS NSS' reliance on non-recurring funding.</li> </ul> | <ul style="list-style-type: none"> <li>• Review the effectiveness of NHS NSS's financial planning arrangements.</li> <li>• Consider the appropriateness and effectiveness of arrangements in place to address savings gaps.</li> </ul> |

| Description of risk                                                                                                                                                                                                                                                                                                                                                                                                                        | Sources of assurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Planned audit response                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>2. Strategic Leadership</b></p> <p>NHS NSS has played a critical role in Scotland's Covid-19 response. It continues to work in a high pressured and fast changing environment.</p> <p>There will be additional pressure on a number of SBUs due to the loss and change of directors while trying to deliver a number of key programmes.</p>                                                                                          | <ul style="list-style-type: none"> <li>• The turnover experienced in senior leadership has enabled the Executive Management Team (EMT) to be strengthened.</li> <li>• The Directors of National Services Division (NSD), National Procurement (NP) and NHS Scotland Assure have joined EMT. The post of Procurement, Commissioning &amp; Facilities Director was not replaced.</li> <li>• The recruitment of remaining SBU Director vacancies is a key priority.</li> <li>• The Director of Finance will provide interim leadership for Digital and Security to support this critical service until a Director is appointed early in the new financial year.</li> </ul> | <ul style="list-style-type: none"> <li>• Assess workforce planning arrangements.</li> <li>• Monitor the Board's progress in reviewing the strategic leadership capacity.</li> </ul> |
| <p><b>3. ICT Contract Management</b></p> <p>NHS NSS has extensive contract procurement and management responsibilities. This is spread across a range of contracts and national frameworks discharged through Digital and Security (DaS) and Procurement Commissioning and Facilities (PCF).</p> <p>There is currently no consistent documentation of the overall governance arrangements for ICT contract procurement and management.</p> | <ul style="list-style-type: none"> <li>• SFIs have been amended to strengthen the governance and oversight of ICT contracts.</li> <li>• The Contracts Approval Board oversees all ICT contracts &gt;£100k.</li> <li>• The eHealth Procurement Team are based in DaS and collaborate effectively with NP colleagues.</li> <li>• Work is underway to align the ATOS contracting arrangements with NHS</li> </ul>                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>• Review the progress made in documenting the governance and oversight arrangements.</li> </ul>                                              |

| Description of risk | Sources of assurance        | Planned audit response |
|---------------------|-----------------------------|------------------------|
|                     | NSS procurement governance. |                        |

Source: Audit Scotland

**23.** The availability of information online continues to be important in the current climate. The NSS website needs to be kept up to date for board governance documents like the register of interests. The board can further promote openness and transparency by ensuring sub-committee papers are made available on the website.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**24.** Audit reporting is the visible output for the annual audit. All audit outputs will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**25.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy.

**26.** We will provide an independent auditor's report to NHS NSS, the Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and accounts. We will provide NHS NSS and the Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

**27.** [Exhibit 5](#) outlines the target dates for our audit outputs. We acknowledge this will be challenging due to the ongoing pressures and uncertainties caused by Covid-19.

## Exhibit 5 2021/22 Audit outputs

| Audit Output                 | Target date | Audit and Risk Committee Date  |
|------------------------------|-------------|--------------------------------|
| Annual Audit Plan            | 31/03/2022  | To be agreed by correspondence |
| Independent Auditor's Report | 29/07/2022* | 25/07/2022                     |
| Annual Audit Report          | 29/07/2022* | 25/07/2022                     |

Source: Audit Scotland

\* These dates represent when the independent auditor's report will be signed and the final annual audit report issued. We will provide copies to those charged with governance in advance of the July committee to enable them to be considered.

## Timetable



**28.** To support an efficient audit, it is critical that the timetable for producing the annual report and accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 6](#) that has been discussed with management.

**29.** The Covid-19 pandemic has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. To this end, 2021/22 is a transition year with the reporting deadline brought forward by one month relative to the two prior years. We are identifying ways to work more efficiently to expedite the 2021/22 audits whilst at the same time maintaining high standards of quality.

**30.** We will continue to work in close partnership with management over timescales throughout the course of the audit.

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### Exhibit 6 Proposed annual report and accounts timetable

|  Key stage                            |  Provisional Date |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| Latest submission date for the receipt of the unaudited annual report and accounts with complete working papers package. | 10 May 2022                                                                                            |
| Issue draft annual audit report for clearance                                                                            | 29 June 2022                                                                                           |
| Latest date for final clearance meeting with the Director of Finance                                                     | 5 July 2022                                                                                            |
| Agreement of audited and unsigned annual report and accounts                                                             | 15 July 2022                                                                                           |
| Issue annual audit report, letter of representation and proposed independent auditor's report                            | 18 July 2022                                                                                           |
| Consideration of audited annual report and accounts and audit reporting by those charged with governance                 | 25 July 2022                                                                                           |
| Independent auditor's report signed                                                                                      | 29 July 2022                                                                                           |
| Latest date for signing of SG Consolidation return                                                                       | 31 August 2022                                                                                         |

Source: Audit Scotland

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## Audit fee

**31.** The audit fee for the 2021/22 audit of NHS NSS is £195,300 (2020/21: £191,550). In determining the audit fee, we have taken account of the risk exposure of NHS NSS, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit.

**32.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual report and accounts, the absence of adequate supporting working papers or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

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# Other matters

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## Internal audit

**33.** International standards on Auditing (UK) 610: *Considering the work of internal audit* requires us to:

- consider the activities of internal audit and their effect on external audit procedures
- obtain an understanding of internal audit activities to inform our planning and develop an effective audit approach that avoids duplication of effort
- perform a preliminary assessment of the internal audit function when there is scope for relying on internal audit work which is relevant to our financial statements' responsibilities
- evaluate and test the work of internal audit, where use is made of that work for our financial statements responsibilities to confirm its adequacy for our purposes.

**34.** From our initial review of the internal audit plans, we do not plan to place formal reliance on internal audit's work for our financial statements audit responsibilities. We do plan to consider the findings of internal audit across a range of work including Covid-19 services, cyber security, third party supplier management, and core financial controls work on payroll – donor services.

## Independence and objectivity

**35.** Auditors appointed by the Auditor General for Scotland or Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

**36.** The engagement lead (i.e. appointed auditor) for NHS NSS is Carole Grant, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of NHS NSS.



## Quality control

**37.** International Standard on Quality Control (UK) 1 (ISQC1) requires a system of quality control to be established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

**38.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice](#) (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

**39.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.

# NHS National Services Scotland

## Annual Audit Plan 2021/22

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

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