

## Audit scope

# NHS in Scotland 2024

## NHS performance and sustainability

AUDITOR GENERAL 

Prepared by Audit Scotland

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### Background

The Auditor General for Scotland publishes an annual report on the performance of the NHS in Scotland. Over recent years, these reports have focused on the response to, and recovery from, the Covid-19 pandemic.

They highlighted the scale of the challenges brought about by Covid-19 and concerns about progress against the NHS Recovery Plan 2021-2026 (published by the Scottish Government in August 2021).

Our [NHS in Scotland 2023](#) report reflected the need for short-, medium- and long-term investment and reform to ensure the future sustainability of the NHS in Scotland.

It included an increased focus on funding and financial performance, position and sustainability; analysis of service performance and patient safety; and progress on wider reforms aimed to ensure services remain sustainable.

As part of our own response to Covid-19, our annual report on the NHS moved to a later publication date.

### A new approach to NHS reporting

From 2024 onwards we intend to produce two annual reports, and revert to an earlier publication date for the first of these:

- NHS in Scotland: a report covering the financial and operational performance of Scotland's NHS.
- NHS in Scotland Spotlight: a complementary report covering a specific issue or service area.

We will aim to answer the following audit questions in the annual NHS in Scotland report:

- What was the financial performance of the NHS in Scotland, and what is the medium-term financial outlook?
- How is the NHS in Scotland addressing operational challenges and performing against national commitments, for example waiting time standards?

The 2024 report will therefore look at financial performance in 2023/24.

Each year we will also follow up on progress against the recommendations made in our last annual report.

The first Spotlight will consider NHS Scotland's governance and scrutiny arrangements, including:

- Scottish Government governance arrangements, and the new framework

agreed between the Scottish Government and NHS Boards.

- The implementation and roll out of the revised Blueprint for Good Governance.
- The role of Non-Executive Board members.

## Why is this audit work important?

The way services were delivered before the pandemic was already unsustainable and this was exacerbated by the impact of Covid-19.

Growing pressures have underlined the increasingly urgent need for system-wide reform within the NHS in Scotland, as noted in our NHS in Scotland 2023 report. Good governance and effective scrutiny is needed to support required reforms.

Health remains the single largest area of Scottish Government spending and demand for services continues to increase.

The NHS is also one of Scotland's largest employers. But the NHS workforce remains under severe pressure and there are concerns over staffing levels, wellbeing and retention. The NHS continues to experience high vacancy and turnover rates and gaps in the workforce which impact delivery of national commitments.

In this context, it is important to report publicly on how the NHS in Scotland is performing and what action is being taken to plan over the medium- and longer-term.

## How will we carry out this work?

We will review and analyse information from a wide range of published reports, strategies, and data. We will also draw on the audited annual accounts of NHS boards, annual audit reports and wider audit intelligence.

This will be supplemented by review and analysis of a range of national performance data, including key waiting times standards,

and through interviews with senior officials in the Scottish Government and from across NHS boards.

## What do we want to happen as a result?

This work will provide an analysis of financial performance and an update on service performance and recovery. It is also intended to inform wider assessments about the sustainability of the NHS in Scotland.

Our work aims to provide assurance to the public, the Scottish Parliament, and other stakeholders, by increasing transparency and enabling greater scrutiny of NHS Scotland's performance and finances.

## Timetable

We aim to publish the NHS in Scotland 2024 report in late 2024 and the accompanying spotlight report in February 2025.

Following each publication, the Auditor General will present our findings to the Scottish Parliament's Public Audit Committee.

## Contact

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