

# NHS Borders

Annual Audit Plan 2016/17



 AUDIT SCOTLAND

Prepared for NHS Borders

December 2016

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

## Audit risks

2. Based on our discussions with staff, attendance at the audit committee and a review of supporting information, we have identified the following main risk areas for NHS Borders. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1

Audit Risk	Management assurance	Planned audit work
<b>Financial statement issues and risks</b>		
<p><b>1 Risk of management override of controls</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>		<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>
<p><b>2 Risk of fraud over income</b></p> <p>NHS Borders receives income from a variety of sources, in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA 240, there is an inherent risk of fraud.</p>	<p>Effective budget monitoring by management.</p> <p>Internal audit coverage.</p> <p>Regular monitoring of national fraud reports.</p> <p>Counter Fraud Policy and Whistleblowing Policy in place.</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p> <p>Evaluation of the effectiveness of systems of internal control for income recognition and recording.</p>

Audit Risk	Management assurance	Planned audit work
<p><b>3 Financial sustainability</b></p> <p>As at 30 September 2016, NHS Borders projected an overspend of £4.7m against its Revenue Resource Limit. There is a substantial risk that the board will not achieve its year end financial target.</p>	<p>Agreement of financial plans and ongoing discussions with Scottish Government.</p> <p>Effective budget monitoring by management.</p> <p>Regular reporting to the Board.</p>	<p>Communicate closely with senior Finance staff regarding budget plans.</p> <p>Monitor monthly Financial Performance Returns submitted to the Scottish Government.</p> <p>Focused cut-off testing at year-end to confirm expenditure and income has been accounted for in the correct financial period.</p>
<p><b>4 Group accounts with IJB</b></p> <p>2016/17 is the first year that NHS Borders is required to consolidate the financial results of Borders IJB. To meet sign-off deadlines it is essential that the IJB financial results are submitted on time. In this first year, there is an increased risk of error in the consolidation process.</p>	<p>Discussions between the board's finance department and Scottish Borders Council regarding the timetable for draft accounts.</p> <p>Guidance from NHS Technical Accounting Group.</p> <p>Timetable for implementation of consolidated accounts.</p> <p>Review by internal audit.</p>	<p>Review the finance team's plans for incorporating the IJB transactions into the accounts.</p> <p>Gain assurances from the Borders IJB audit team over the accuracy of IJB transactions.</p> <p>Specific audit testing of group accounts.</p> <p>Follow-up of recommendations of Audit Scotland national report relating to IJBs.</p> <p>Review of internal audit work.</p>
<p><b>5 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non current assets, provisions and accruals. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Effective budget monitoring by management.</p> <p>Regular reporting to the Board</p>	<p>Focused substantive testing during the financial statements audit of key areas.</p> <p>Review of accounting policies to ensure these are reasonable.</p>
<b>Wider dimension risks</b>		
<p><b>6 IT infrastructure</b></p> <p>NHS Borders has an ageing IT infrastructure and is using a number of systems which are unsupported and restricting improvements. In addition, the resilience and disaster recovery arrangements in place are aspects of IM&amp;T which require improvement.</p>	<p>Annual capital plans prepared and oversight by Capital Planning Group.</p> <p>Business continuity arrangements.</p> <p>Internal audit reviews.</p>	<p>Communicate with IM&amp;T and finance staff to monitor business plan being prepared for submission to the Scottish Government.</p> <p>Monitor capital plans for investment required for IM&amp;T.</p>
<p><b>7 Policies and procedures</b></p> <p>From our review of governance arrangements in place, the following documents were found to be due for update:</p> <ul style="list-style-type: none"> <li>• Whistleblowing Policy (dated 2012)</li> <li>• Information Governance Strategy (dated 2010)</li> <li>• Information Governance</li> </ul>	<p>The Code of Corporate Governance is reviewed annually.</p> <p>Directors of each department are responsible for reviewing policies for their relevant service area.</p>	<p>Monitor process for reviewing policies and procedures.</p> <p>Ensure policies are fit for purpose and made available to staff.</p>

Audit Risk	Management assurance	Planned audit work
Policy (dated 2012) <ul style="list-style-type: none"> <li>Disaster recover plan (dated 2013)</li> </ul> There is a risk that the current policies are not appropriate to support the board in meeting its objectives.		

## Reporting arrangements

**3.** Our audit reports document the results of the audit work performed during the year. All annual audit plans and the outputs as detailed in Exhibit 2, and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**4.** 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 officer(s) to confirm factual accuracy.

**5.** We will provide an independent auditor's report to NHS Borders and the Auditor General for Scotland that the audit of the financial statements has been completed in accordance with applicable statutory requirements. We will provide the Accountable Officer and Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

**6.** Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented to Parliament within nine months of the financial year-end i.e. 31 December. NHS Borders is required to submit its audited financial statements by 30 June to meet the consolidation timetable.

## Exhibit 2

### 2016/17 Audit outputs

Audit Output	Target date	Audit Committee Date
Annual Audit Plan	31 December 2016	12 December 2016
Key Controls Report	3 April 2017	3 April 2017
Annual Audit Report including ISA 260 requirements	30 June 2017	19 June 2017
Signed Independent Auditor's Report	30 June 2017	N/A
National Fraud Initiative (NFI) questionnaire	30 June 2017	September 2017

## Audit fee

**7.** The proposed audit fee for the 2016/17 audit of NHS Borders is yet to be confirmed. This will be communicated with management as soon as possible. In determining the audit fee we take account of the risk exposure of NHS Borders, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 8 May 2017.

**8.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements 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 outwith our planned audit activity.

## Responsibilities

### Audit Committee and Accountable Officer

**9.** Audited bodies have 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 successfully deliver their objectives.

**10.** The audit of the financial statements does not relieve management or the Audit Committee, as those charged with governance, of their responsibilities.

### Appointed auditor

**11.** Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

**12.** Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

# Audit scope and timing

## Financial statements

**13.** The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of NHS Borders and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how NHS Borders will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

**14.** We will give an opinion on the financial statements as to:

- whether they give a true and fair view of the financial position of the audited bodies and their expenditure and income
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
- the regularity of the expenditure and income
- the consistency of the governance statement.

## Materiality

**15.** Materiality defines the maximum error that we are prepared to accept and still conclude that that our audit objective has been achieved. It helps assist our planning of the audit and allows us to assess the impact of any audit adjustments on the financial statements. We calculate materiality at different levels as described below. The calculated materiality values for NHS Borders are set out in [Exhibit 3](#).





### Exhibit 3

#### Materiality values

Materiality level	Amount
<b>Planning materiality</b> - This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross budgeted expenditure for the year ended 31 March 2017, based on the latest Financial Performance Return available.	£2.5 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 calculated performance materiality at 50% of planning materiality.	£1.25 million
<b>Reporting threshold</b> - We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 1% of planning materiality.	£25,000



16. It should be noted that we continue to exercise our professional judgement and in certain areas of the financial statements such as the management commentary, remuneration and staff report and annual governance statement. All unadjusted errors of a factual nature will be reported to the Audit Committee or equivalent.

#### Timetable

17. To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Audit Committee dates:

### Exhibit 4

#### Financial statements timetable

 Key stage	 Date
Latest submission date of unaudited NHS Borders financial statements with complete working papers package	8 May 2017
Latest date for final clearance meeting with Director of Finance	2 June 2017
Agreement of audited unsigned financial statements	9 June 2017
Issue of Annual Audit Report including ISA 260 report to those charged with governance	19 June 2017
Independent auditor's report signed	30 June 2017
Submission of Minimum Dataset	30 June 2017

## Integrated Joint Boards

**18.** The 2016/17 financial year will be the first year NHS Borders will be required to consolidate the financial results of the Borders Integrated Joint Board (IJB) in its annual accounts. The Scottish Borders Health and Social Care Partnership's budget will be directed by the Borders IJB. The Partnership's total delegated budget in 2016/17 is £157m, which includes NHS Borders delegated funding of £111m (70%)<sup>1</sup>. As noted in Exhibit 1, there is a risk of error in processing the required consolidation accounting entries and a risk of late submission of the IJB financial results. The Director of Finance should ensure that a management review is planned and that a timetable is in place to oversee this consolidation process.

**19.** We will plan our work to ensure that the IJB results have been consolidated appropriately.

## Internal audit

**20.** Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function.

### Adequacy of Internal Audit

**21.** Internal audit at NHS Borders is provided by PwC. As PwC are the internal auditors for a number of shared clients with Audit Scotland, we plan to complete a central review of the adequacy of their work and compliance with the Public Sector Internal Audit Standards (PSIAS). This review will be completed by our NHS Greater Glasgow & Clyde audit team before the end of the calendar year.

### Areas of reliance

**22.** Based on our initial review of internal audit's plan for 2016/17, we plan to place reliance on internal audit's work on payroll key controls to support our audit opinion on the financial statements and to avoid duplication of effort.

**23.** In respect of our wider dimension audit responsibilities, we also plan to consider other areas of internal audit work including:

- Procurement
- Workforce planning
- External Contractors and Consultants
- Information Governance
- Risk Management
- Physical Security - Medical Equipment
- Health and Social Care Integration

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<sup>1</sup> Reference: Scottish Borders Health and Social Care Partnership, Annual Finance Statement 2016/17

## Information Management & Technology

### IT infrastructure

**24.** NHS Borders Information Management & Technology (IM&T) department recently presented a 'Root and Branch Review' of IT infrastructure to the Board in October 2016. As highlighted in Exhibit 1, the board's IT infrastructure is an area which has scope for significant improvement. Key issues highlighted in the Root and Branch Review are:

- NHS Borders IT infrastructure (including servers, PCs and software) requires upgrading, with old IT applications restricting key clinical service improvements
- 80% of the board's desktops/ laptops are still using Windows XP, which is now an unsupported system
- there is scope for improvement to the Board's current disaster recovery arrangements
- Resilience - NHSB have a single server room at Borders General Hospital and this presents a risk relating to back up of data
- Governance - the Root and Branch Review outlines that other boards have steering/oversight groups for IT/eHealth. This differs from NHS Borders, where current approval is obtained from various groups (e.g. the Capital Planning Group) to review IT arrangements.
- the IM&T department has estimated that £8-9m of investment is required to deliver planned improvements to IT infrastructure.

**25.** We will continue to review developments of the Board's IT arrangements and capital planning. We will report on this area in our Annual Audit Report.

### Cyber risks

**26.** NHS Scotland information security forum conducted a cyber security survey for NHS Borders, with a paper presented to the Board in April 2016 highlighting a number of risks the Board faces in relation to the SANS Top 20 Critical Security Controls. NHS Borders scored 'red' (where aspects of the control are not met or there are significant deficiencies) for 2 areas - vulnerability management and network control. These scores were lower compared to other health boards. A number of priorities for NHS Borders were also highlighted in the survey, linked to the Board's ageing IT infrastructure and software.

**27.** IT improvements which the Board plans to prioritise in any potential IM&T investment should carefully consider the issues raised in this cyber security review. We will monitor the development of IT security and again report on this area in our Annual Audit Report.

### National Fraud Initiative

**28.** NFI is a data-matching exercise led by Audit Scotland to aid the detection of fraudulent payments. NFI allows public bodies to investigate matches and, if fraud or error has taken place, to stop payments and attempt to recover the amounts involved. It also allows auditors to assess the arrangements that the bodies have put in place to prevent and detect fraud, including how they approach the NFI exercise itself.

**29.** The current data matching exercise collected data in October 2016 and match investigation work is due to begin in January 2017. We will monitor the board's participation and progress with the NFI and complete an NFI audit questionnaire which will reflect the activity undertaken by the board to June 2017.

## Audit dimensions

**30.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

### Exhibit 5

#### Audit dimensions



#### Financial sustainability

**31.** 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 the body's financial sustainability. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether the board can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

**32.** The Board faces significant challenges regarding its financial position. As noted in Exhibit 1, there is a risk that the board will not achieve its year end financial target, with a current overspend (as at 30 September 2016) of £4.7m reported on its Revenue Resource Limit. The overspend is primarily due to the following cost pressures:

- Borders General Hospital has an overspend of £2.9m. There are cost pressures across medical staffing (£1.3m), nursing (£0.9m) and supplies (£0.4m) budgets.
- There is a projected overspend of £0.9m for GP prescribing.

**33.** Staff cost pressures are linked to two main factors:

- Increased nursing costs caused by the requirement to open additional beds as a result of delayed discharges
- Increased medical staffing costs caused by staff absences and vacancies; and due to additional patient numbers.

**34.** The financial sustainability of NHS Borders has also been considered in the context of the board's efficiency saving targets. The projected year end savings target of £11.4m for financial year 2016/17 is split £8.7m recurring and £2.7m non-recurring. This use of non-recurring savings (33% of total) will impact on the financial sustainability of NHS Borders. The board acknowledges that meeting these total efficiency savings in 2016/17 is a significant challenge as a large proportion of identified schemes that remain outstanding are still being reported as 'high risk' of delivering savings. The anticipated shortfall on the 2016/17 efficiency programme based on current information (per the September 2016 Efficiency Report) is £4.9m.

### Financial management

**35.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

**36.** In evaluating the board's financial management arrangements and response to the NFI exercise, we will work in conjunction with the Board's Fraud Liaison Officer.

**37.** We will review, conclude and report on:

- whether NHS Borders has arrangements in place to ensure systems of internal control are operating effectively
- whether the board can demonstrate the effectiveness of the budgetary control system in communicating accurate and timely financial performance
- how the board has assured itself that its financial capacity and skills are appropriate
- whether NHS Borders has established appropriate and effective arrangements for the prevention and detection of fraud and corruption
- how the board is progressing in meeting its requirements under the National Fraud Initiative.

### Governance and transparency

**38.** 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.

**39.** The board approved a revised Code of Corporate Governance in October 2016. However, we have identified a number of policies which have exceeded the revision date including the Whistleblowing and Information Governance policies. We will review progress being made by the board in revising policies and procedures in line with the revised Code, to assist the board in achieving its objectives.

**40.** We will review, conclude and report on:

- whether the board can demonstrate that the governance arrangements in place are appropriate and operate effectively (including services delivered by, or in partnership with others, for example, Integrated Joint Boards)
- whether there is effective scrutiny, challenge and transparency of decision-making and of finance and performance reports.

- the quality and timeliness of financial and performance reporting.

**41.** Additional areas we will cover in our 2016/17 audit , as part of previous Audit Scotland national performance audits, is to carry out follow-up reviews for the following areas:

- The Role of Boards. This report was published in September 2010. This follow up review will assess the governance, decision-making and scrutiny arrangements of the Board.
- Health and Social Care Integration. This report was published in December 2015. This follow up review will assess the progress of IJB governance arrangements, budget and resourcing plans in place.

### **Value for money**

**42.** Value for money refers to using resources effectively and continually improving services.

**43.** The Board assesses the service it provides using a series of scorecards and reports designed to measure performance in fulfilling its Local Delivery Plan (LDP) and against local Key Performance Indicators.

**44.** The board faces challenges in meeting these targets, particularly in the following areas:

- the achievement of waiting time targets
- meeting the Treatment Time Guarantee (TTG) targets
- sickness absence rates

**45.** We will review, conclude and report on whether:

- NHS Borders can provide evidence that it is demonstrating value for money in the use of its resources.
- The board can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- The board can demonstrate that outcomes are improving.
- There is sufficient focus on improvement and the pace of it.

## Strategic plan for the five year appointment

46. As part of our responsibility to report on the audit dimensions over the current audit appointment, we have identified the following areas of proposed audit work (this will be subject to annual review):

### Exhibit 6 Strategic plan

Dimension	2016/17	2017/18	2018/19 to 2020/21
<b>Financial sustainability</b>	Financial planning		Financial planning
<b>Financial management</b>	Financial governance	Resource management	
<b>Governance and transparency</b>	Role of Boards follow up Health and Social Care Integration follow up		Leadership, governance and scrutiny
<b>Value for money</b>		Delayed discharges Locum costs	Patient travel

## Independence and objectivity

47. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. 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 in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland’s Ethics Partner.

48. The engagement lead for NHS Borders is Gillian Woolman, Assistant Director. Auditing and ethical standards require the appointed auditor, Gillian Woolman, 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 Borders.

## Audit team

**49.** The local audit team will be led by the Senior Audit Manager, Carol Hislop, who will be responsible for day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided in Exhibit 7. The audit team will be supplemented by additional staff during peak times.

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## Exhibit 7

### External audit team

Name	Experience
Gillian Woolman MA (Hons), FCA CPFA <i>Assistant Director (and certifying auditor)</i>	Gillian has worked in the public and private sector, internal and external audit, in the UK and overseas. She is the lead Assistant Director for equality and diversity matters at Audit Scotland and holds a mixed portfolio of audits. She is currently chair of the regional strategic board for the Institute of Chartered Accountants in England and Wales and Vice Chair of LASAAC.
Carol Hislop BA, CA <i>Senior Audit Manager</i>	Carol has 14 years experience of public sector audit with Audit Scotland, covering local government, health and central government. In recent years she has been involved in the external audit of bodies in the NHS and local government sectors. She has a lead role in the recruitment and training of Audit Scotland's Professional Trainees.
Jonny Steen BAcc (Hons), CA <i>Senior Auditor</i>	Jonny has been with Audit Scotland for 5 years and qualified as a chartered accountant in 2015. He has experience of working in the NHS, having worked on the audit of NHS Greater Glasgow and Clyde for the last 4 years. He has also worked on a number of central government and local government audits.
Ray Buist BSc (Hons) <i>Professional Trainee</i>	Ray joined Audit Scotland in 2013 as a professional trainee, having previously studied at the University of Glasgow. Ray is currently in his final year studying for the Institute of Chartered Accountants of Scotland qualification.

## Quality control

**50.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is 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.

**51.** 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 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, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

**52.** 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 Borders

## Annual Audit Plan 2016/17

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