

# The 2017/18 audit of NHS Ayrshire and Arran

Financial sustainability



AUDITOR GENERAL 

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](http://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 Ayrshire and Arran 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 Ayrshire and Arran 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 2017/18, NHS Ayrshire and Arran received £23 million (2.8 per cent of its baseline revenue resource limit (RRL)) in brokerage from the Scottish Government, to help it achieve in-year financial balance. 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.
4. Key cost pressures for the board in 2017/18 which contributed to the need to seek brokerage were: keeping hospital beds open to manage demand that was not budgeted for; unachieved cash releasing efficiency savings (CRES); and underlying financial pressures carried forward from 2016/17.
5. NHS Ayrshire and Arran has relied on non-recurrent savings in recent years but this situation is not sustainable. In 2017/18, £14.7 million (60 per cent) of savings were achieved on a recurring basis, which is a significant reduction from 2016/17, where £20.2 million (83 per cent) were achieved on a recurring basis.
6. Identifying efficiencies alone will not lead to a balanced budget. Transformational change to services in the medium to long term is needed as cost increases continue to outpace funding increases. The board's Transformation Change Improvement Plan 2017-20 (TCIP) is critical to delivering efficiency savings and to achieve financial balance over the medium term. PwC reviewed the board's approach to efficiency and transformation and concluded that current plans are not substantial enough to achieve long term financial sustainability. This represents a significant leadership challenge and the Scottish Government has provided tailored support to the board and an Improvement Director is now in post.
7. NHS Ayrshire and Arran's performance is variable across the national standards set by NHS Scotland. There has been a decline in performance compared to the previous year, where the number of indicators which were below an acceptable standard increased from seven in 2016/17 to ten in 2017/18. There are significant performance issues to be addressed and the board has identified key actions as part of the 2018/19 Annual Operational Plan.

8. The board faces an extremely challenging financial position, making it difficult to achieve financial balance. In 2018/19, the board is projecting a deficit of £22.4 million which will require additional brokerage from the Scottish Government. This budget is based on the board achieving £26.1 million of savings in 2018/19, but £9.7 million of these savings have yet to be identified or are high risk.
9. A draft three-year financial plan submitted by the board to Scottish Government, shows an additional £13 million projected overspend in 2019/20 before a balanced budget is projected in 2020/21.

## Auditor's opinion

10. The auditor issued an unqualified audit opinion on the 2017/18 financial statements. He highlighted the financial pressures on the board in his accompanying report.

## Findings

### What is the extent of the financial challenge facing NHS Ayrshire and Arran?

11. NHS Ayrshire and Arran continue to experience significant cost pressures in 2017/18 and required financial assistance from the Scottish Government, in the form of brokerage, to breakeven. Net expenditure was £859 million, 3.7 per cent higher than the £828 million reported in 2016/17. Some of the increase in costs is not wholly within the control of the board e.g. pay increases and the apprenticeship levy, but the board's overall operating costs remain too high.
12. NHS Ayrshire and Arran has received £23 million of brokerage from the Scottish Government in 2017/18 to help it achieve in year financial balance (Exhibit 1). A repayment plan is yet to be agreed and brokerage repayment costs are not yet included in the planned savings figures set out in this report. The board anticipates that it will require a further £22.4 million of brokerage in 2018/19.

## Exhibit 1

### NHS Ayrshire and Arran financial outturn, 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 (£ million)	Savings (£ million)
Final allocation	779.7	34.7	8.6	0	24.8 (target)
Outturn	779.5	34.7	8.6	0	24.8 (100% of savings target achieved)
Brokerage	23	-	-	-	
Reported final outturn	0.2 (surplus)	0	0	0	24.8 (40% of savings achieved are non-recurring)

Source: NHS Ayrshire and Arran Annual Report and Accounts For Year Ended 31 March 2018

### What are the main factors that have contributed to the financial challenge facing NHS Ayrshire and Arran?

13. The board's local delivery plan for 2017/18 initially identified a potential deficit of £13.2 million for 2017/18. However, due to additional nursing costs associated with the need to keep 100 additional unscheduled care beds open during 2017/18 increased the deficit to £23 million by March 2018.
14. The main overspends relate to:
  - Acute services overspent by £11.5 million, compared to an overspend of £6.9 million in 2016/17. This is mainly as a result of meeting the demand for unscheduled care arising from increasing emergency admissions as well as a high number of patients who are fit for discharge remaining in acute hospital beds.
  - Corporate resource and reserves overspent by £13.5 million, compared to an underspend of £5.3 million in 2016/17. This arose due to the underlying financial pressures of £13.2

million carried forward from 2016/17, partly offset by one off benefits such as capital to revenue transfers. The final position was also affected by additional funding provided to the Health and Social Care Partnerships to fund overspends of £2.5 million in primary care prescribing and £0.97 million in mental health and elderly services in the North Partnership.

15. The board delivered £24.8 million efficiency savings in 2017/18 (3 per cent of baseline RRL). Whilst this is in line with the savings achieved in 2016/17, only 60 per cent of the savings (£14.7 million) were achieved on a recurring basis and can therefore be realised on an annual basis going forward. In 2017/18, £10.1 million (40 per cent) of savings were non-recurring. Non-recurring savings are one-off savings that apply only to one financial year, and do not result in recurring savings in future years. While it can be appropriate to have some non-recurring savings, recurring savings are needed to help NHS boards to continue to meet their financial commitments.

### **Are the financial pressures facing NHS Ayrshire and Arran having an impact on service delivery?**

16. NHS Scotland has a series of national standards, known as the Local Delivery Plan (LDP) standards, which contribute towards delivery of the Scottish Government's Purpose and National Outcomes and NHS Scotland's Quality Ambitions. There are 20 non-financial standards and NHS Ayrshire and Arran's performance is variable. Of the total 20 standards, eight were categorised as "achieving standard", with two "requiring improvement" and ten with performance "below acceptable limits". This is a decline in performance compared to the previous year. The number of indicators which were below an acceptable standard increased from seven in 2016/17 to ten in 2017/18.
17. There are significant performance issues to be addressed and the following key actions have been put in place as part of the 2018/19 Annual Operational Plan:
  - Reduction in unplanned admissions
  - Reduction in admissions from Emergency Department
  - Reduction in occupied bed days for unscheduled care
  - Reduction in attendance at Emergency Department
  - Reduction in delays in discharge from hospital
  - Increase in time spent at home or in a community setting in last six months of life.
  - Maintain balance of care for all ages
18. The focus of transformational change cannot be solely on achieving financial efficiencies, but that the nature and extent of services must change fundamentally in order to improve standards of care in line with national reporting standards and within the means of the annual budget.
19. Several demand management programmes have been piloted in order to move demand away from acute care. These have been successful on a small scale, but that success is yet to be

---

translated to more systemic change. Currently the board is focusing on admissions data to determine underlying factors driving demand and how this can be addressed. A key factor is the older age profile and high levels of deprivation in the Ayrshire and Arran population.

## **What work is currently under way to address the financial pressures facing NHS Ayrshire and Arran?**

20. The board is facing an extremely challenging position which will make it difficult to achieve financial balance in the medium term. The financial plan forecasts a deficit of £22.4 million in 2018/19. The draft three-year financial plan shows a further £13 million deficit in 2019/20, with a breakeven position expected from 2020/21.
21. The 2018/19 forecasted deficit position assumes £26.1 million of savings to be achieved and an additional £22.4 million of brokerage to breakeven. Efficiency savings will play a crucial part in bridging the gap, however, £9.7 million of the 2018/19 savings have yet to be identified or are high risk therefore the gap could be larger. Given the difference between the initial budget and final outturn position in 2017/18, auditors have highlighted a potential weaknesses that need to be addressed to give assurance that the projections are accurate.
22. In setting its budget, the board has recognised that a number of risks exist, such as demand and demographic changes, with financial challenges of £70 million identified for 2018/19, which has only been partly offset by additional funding and identified savings, leaving a net funding gap of £22.4 million. The key areas of targeted budget savings are as follows:
  - closing unfunded beds - £4 million
  - workforce costs - £3 million
  - GP prescribing costs - £2.7 million.
23. The 2017/18 annual audit report reported that there is currently a lack of attention being given to detailed medium to long term financial planning by the board.
24. NHS Ayrshire and Arran has been reliant on non-recurrent savings in recent years but this situation is not sustainable as it only buys the board breathing space in the short term. In 2017/18, £14.7 million (60 per cent) of savings were achieved on a recurring basis, which is a significant change from 2016/17, where £20.2 million (83 per cent) were achieved on a recurring basis (Exhibit 2)



---

## Exhibit 2

### Savings achieved and forecast 2015/16 to 2018/19 (£million)

	2015/16	2016/17	2017/18	2018/19
Recurring	12.5	20.8	14.7	22.2
Non-recurring	6.6	4.2	10.1	3.9
Total	19.1	25	24.8	26.1
% recurring	65	83	60	87
% of baseline RRL	2.6	3	2.9	2.9

Source: NHS Ayrshire and Arran Annual Report and Accounts For Year Ended 31 March 2018

---

25. NHS Ayrshire and Arran's Transformation Change Improvement Plan 2017-2020 (TCIP) sets out its vision as "*meeting the health and social care needs of our population by transforming what we do*". The key aims of the plan are to:
- improve the patient experience of care (including quality and satisfaction)
  - improve the health of populations
  - reduce the per capita cost of health care.
26. Following discussion with the Scottish Government in June 2017, NHS Ayrshire and Arran agreed to work with an external partner to review the board's approach to efficiency and transformation. PwC were appointed and carried out a diagnostic review. Further discussions with the Scottish Government in early 2018 resulted in an offer by the Scottish Government of tailored support to the board and an Improvement Director was engaged by the board. Key findings and recommendations made in the PwC diagnostic review were as follows:
- the funding gap in a 'do nothing' scenario could reach 16 per cent of annual funding available by 2020/21
  - there is an urgent need to improve the pace of change, coordination and operational grip through the transformation programmes
  - there is an urgent need to measure the planned financial benefits of each transformation programme and to perform robust cost-benefit analyses of any plans going forward
  - current transformation plans are unlikely to close the financial gap and greater long term transformation plans are required
  - the governance structures, including programme management office, and capacity in place are not adequate to achieve successful scrutiny and delivery of the transformation programme.
27. The board has since evaluated the findings and recommendations raised and implemented a number of changes, including:





- 
- a Workforce Scrutiny Group has been established to constructively challenge recruitment processes in place
  - transformation decision making is now linked to stronger financial reporting processes
  - a cultural change programme is underway to achieve the buy-in of staff and ensure their shared responsibility for the success of the transformation programme
  - the pace of closing unfunded beds and shifting demand towards under-utilised sites has increased
  - IT solutions implemented to reduce GP referral and outpatient follow-up.

28. Implementation of the TCIP and changing the way services are delivered will be critical in reducing costs and delivering recurring savings.





## Conclusion

29. Given the factors outlined above, there is a high risk that NHS Ayrshire and Arran will not achieve its financial plans for 2018/19 and will require more than the anticipated £22.4 million brokerage from the Scottish Government.
30. At this stage, I am not confident that a breakeven position will be achieved by 2020/21 as set out in the boards plan. NHS Ayrshire and Arran have still to agree a repayment plan and brokerage repayment costs are not yet included in the planned savings figures.
31. The recommendations made by the external review of the board's approach to efficiency and transformation are sound and reflect issues identified through local audit work. Implementing the recommendations will be challenging given the scale of the pressures in NHS Ayrshire and Arran. It is important that the NHS board puts in place a realistic action plan accompanied by the capacity and resources required to deliver it, in order to address the issues it faces, while also recognising that some of the changes will take time to fully implement.




## Appendix 1 - Performance against non-financial LDP standards


Target/ standard	Performance at March 2018	Comment/ position statement
<p><b>Detect Cancer Early</b></p> <p>Percentage of people diagnosed and treated in the first stage of breast, colorectal and lung cancer</p> <p><b>Standard - 25%</b></p>	<p> <b>26%</b></p> <p><b>(16/17 - 25%)</b></p> <p><b>(Scottish Average - 26%)</b></p>	<p>Through the Detect Cancer Early programme, NHS Ayrshire and Arran are ensuring that over a quarter of patients being diagnosed with breast, lung and colorectal cancers are diagnosed at the earliest stage, exceeding the challenge set within the LDP standards. There is no consistent trend across the cancer specialities and drops below standard tend to be as a result of specific issues within individual patient journeys including diagnostic tests at regional centres.</p>
<p><b>Cancer Treatment</b></p> <p>Percentage of patients beginning treatment within 31 days of decision to treat</p> <p><b>Standard: 95%</b></p>	<p> <b>99%</b></p> <p><b>(16/17 - 100%)</b></p> <p><b>(Scottish Average - 94%)</b></p>	<p>This standard has been achieved throughout 2017/18. NHS Ayrshire and Arran recognise that by detecting cancer at an early stage, they will give every patient the best chance of a positive outcome.</p>
<p><b>Cancer Treatment</b></p> <p>Percentage of patients beginning treatment within 62 days of urgent referral</p> <p><b>Standard: 95%</b></p>	<p> <b>86%</b></p> <p><b>(16/17 - 96%)</b></p> <p><b>(Scottish Average - 85%)</b></p>	<p>Breach analyses are completed for each patient and these are sent to the General Manager and Lead Clinician to ensure learning points are identified and actions.</p>
<p><b>Dementia Post Diagnostic Support</b></p> <p>Percentage of people newly diagnosed with a year's worth of post diagnosis support.</p> <p><b>Standard: 100%</b></p>	<p> <b>93%</b></p> <p><b>(16/17 - N/A)</b></p> <p><b>(Scottish Average - 85%)</b></p>	<p>NHS Ayrshire and Arran have noted that data has only recently started to be reported and it is understood that improvements will be made in the accuracy of data over the coming months.</p>

Target/ standard	Performance at March 2018	Comment/ position statement
<p><b>Treatment Time Guarantee (TTG)</b> Proportion of patients that were seen within 12 weeks TTG <b>Standard: 100%</b></p>	<p>● 74% (16/17 - 83%) (Scottish Average - 76%)</p>	<p>During the winter months several hundred orthopaedic elective operations had to be cancelled due to emergency demand. Close scrutiny continues to take place, as well as financial support in recent months by the Scottish Government to help control local waiting list management more effectively.</p>
<p><b>18 weeks Referral to Treatment (RTT)</b> Percentage of patients seen and treated within 18 weeks from initial referral. <b>Standard: 90%</b></p>	<p>● 79% (16/17 - 71%) (Scottish Average - 81%)</p>	<p>Individual specialities continue to implement, monitor and report on their remedial action reports detailing their projected position and outcomes which is monitoring on a weekly basis at both Acute Hospital sites, chaired by the Assistant Directors of Acute Services, and on a monthly basis by the Director of Acute Services. A weekly update on the outpatient stage of treatment situation is also provided to the Scottish Government. Until pressures are alleviated it is unlikely that results will be reversed in the short term.</p> <p>It is hoped that the improving position with outpatient stage of treatment performance will produce a corresponding improvement in the 18 week RTT performance.</p>
<p><b>12 Weeks First Outpatient Appointment</b> Percentage of patients waiting no more than 12 weeks from referral to first outpatient appointment <b>Standard: 95%</b></p>	<p>● 85% (16/17 - 80%) (Scottish Average - 75%)</p>	<p>Individual specialities continue to implement, monitor and report on remedial action reports detailing their projected position and outcomes. This is monitored on a weekly basis through an Access Group at both Acute Hospital sites, chaired by the Assistant Directors of Acute Services, and on a monthly basis by the Director of Acute Services. A weekly update on the outpatient stage of treatment situation is also provided to the Scottish Government. Until pressures are alleviated it is unlikely there will be a significant improvement in results in the short term.</p>

Target/ standard	Performance at March 2018	Comment/ position statement
<p><b>Antenatal care</b></p> <p>Percentage of pregnant women in each SIMD quintile will have booked for antenatal care by the 12th week of gestation</p> <p><b>Standard: 80%</b></p>	<p> <b>81%</b></p> <p><b>(1617 - 88%)</b></p> <p><b>(Scottish Average - 86%)</b></p>	<p>This standard has been achieved in 2017/18.</p>
<p><b>IVF Waiting Times</b></p> <p>Eligible patients will commence IVF treatment within 12 Months of referral.</p> <p><b>Standard: 90%</b></p>	<p> <b>100%</b></p> <p><b>(16/17 - 100%)</b></p> <p><b>(Scottish Average - 100%)</b></p>	<p>This standard has been achieved in 2017/18.</p>
<p><b>Child and Adolescent Mental Health Services (CAMHS) Waiting Times</b></p> <p>Percentage of patients seen within 18 weeks</p> <p><b>Standard: 90%</b></p>	<p> <b>98%</b></p> <p><b>(16/17 - 97%)</b></p> <p><b>(Scottish Average - 71%)</b></p>	<p>This standard has been achieved in 2017/18. This has consistently been above the 90% standard since January 2017.</p>
<p><b>Psychological therapy</b></p> <p>Percentage of patients to start treatment within 18 weeks of referral</p> <p><b>Standard: 90%</b></p>	<p> <b>87%</b></p> <p><b>(16/17 - 77%)</b></p> <p><b>(Scottish Average - 78%)</b></p>	<p>A whole system review of psychological services has been carried out, supported with additional Government funding and investment in improving access to Psychological Therapies. This is to ensure compliance with waiting times and improvements towards achieving the required LDP Standard. A number of service improvement initiatives and test of change pilots have been implemented with development of an action plan to ensure targeted improvements of the delivery standard.</p>

Target/ standard	Performance at March 2018	Comment/ position statement
<p><b>Clostridium Difficile Infections</b></p> <p>Rate of infections in patients aged 15 and over, per 1,000 total occupied bed days</p> <p><b>Standard: 0.32</b></p>	<p>● 0.3</p> <p>(16/17 - 0.3)</p> <p>(Scottish Average -0.27)</p>	<p>The rate (rolling annual rate) of Clostridium Difficile infections remains below the maximum of 0.32 cases per 1000 total occupied bed days in patients aged 15 years and over. The Infection Prevention and Control Team continue to audit each case of CDI and ensure infection control precautions are being properly implemented to minimise the risk of onward transmission.</p>
<p><b>Staphylococcus Aureus Bacteraemia (SABs)</b></p> <p>Rate of SABs per 1,000 total occupied bed days</p> <p><b>Standard: 0.24</b></p>	<p>● 0.27</p> <p>(16/17 - 0.25)</p> <p>(Scottish Average - 0.33)</p>	<p>There has been an increase in the number of cases with an unknown point of entry. Further reviews are being carried out on the cases with an unknown point of entry to establish the reason for the increase. Renal services undertake root cause analysis of all renal related SABs and the learning from these are shared at multi-disciplinary team meetings</p>
<p><b>Drug and alcohol treatment</b></p> <p>Percentage of patients seen within 3 weeks</p> <p><b>Standard: 90%</b></p>	<p>● 99%</p> <p>(16/17 - 96%)</p> <p>(Scottish Average - 94%)</p>	<p>The number of clients waiting no longer than 3 weeks from date referral received to appropriate drug or alcohol treatment that supports their recovery continues to be well above the 90% standard throughout the year.</p>
<p><b>Alcohol Brief Interventions</b></p> <p>Annual brief interventions in the 3 priority areas of primary care, A&amp;E and antenatal.</p> <p><b>Standard: 4,275</b></p>	<p>● 4,019</p> <p>(16/17 - 3,535)</p> <p>(Scottish Average - N/A)</p>	<p>NHS Ayrshire and Arran continues to comfortably exceed the trajectories set to meet this standard.</p>
<p><b>Smoking cessation</b></p> <p>Sustain and embed successful smoking quits, at 12 weeks post quit, in the 40%</p>	<p>● 349</p> <p>(16/17 - 404)</p>	<p>An information campaign has been implemented to increase awareness of the service which is expected to result in a risk in people having successfully refrained from smoking after 12 weeks. It should be noted however that</p>




Target/ standard	Performance at March 2018	Comment/ position statement
<p>most deprived SIMD areas in the NHS Board area</p> <p><b>Standard: 681</b></p>	<p><b>(Scottish Average - N/A)</b></p>	<p>there are fewer cigarette smokers and therefore it will become increasingly difficult to achieve reductions in people smoking, particularly with an increased standard.</p>
<p><b>48 Hour Access - GP Practice Team</b></p> <p>Percentage of patients who were able to obtain a consultation with a GP or appropriate healthcare professional within 2 working days of initial contact.</p> <p><b>Standard: 90%</b></p>	<p> <b>92%</b></p> <p><b>(16/17 - 91%)</b></p> <p><b>(Scottish Average - 93%)</b></p>	<p>The standard continues to be met during 2017/18.</p> <p>As a result of the Advance Booking GP LDP measure is linked to the 48 hour access measure, achievement against this target means that overall achievement has been reached, even though the Advanced Booking measure itself is below target.</p>
<p><b>Advance Booking - GP</b></p> <p>Percentage of patients who were able to book a consultation with a GP more than 2 working days in advance</p> <p><b>Standard: 90%</b></p>	<p> <b>76%</b></p> <p><b>(16/17 - 76%)</b></p> <p><b>(Scottish Average - 68%)</b></p>	<p>The figures for this standard are taken from GP Access Survey which is conducted every two years.</p> <p>The performance against this target will be reviewed when the Patient Experience Survey is repeated.</p>
<p><b>Sickness absence rate</b></p> <p>Maximum sickness absence rate every 12 month period.</p> <p><b>Standard: 4%</b></p>	<p> <b>5.3%</b></p> <p><b>(16/17 - 5.1%)</b></p> <p><b>(Scottish Average - 5.4%)</b></p>	<p>The following actions to improve performance are being undertaken by the board:</p> <ul style="list-style-type: none"> <li>• monthly hotspot reports continue to be produced with focused resource within those areas identified in order to audit processes and test understanding of the application of the policy</li> <li>• local action plans are put in place to address any issues identified above</li> <li>• monthly training sessions scheduled throughout the year</li> </ul>

Target/ standard	Performance at March 2018	Comment/ position statement
		<ul style="list-style-type: none"> <li>• promoting attendance and wellbeing training also continues to be a focus of the Line Manager Development Programme</li> <li>• monthly case management meetings with Occupational Health are undertaken to ensure consistency in the support being offered to staff absent on a long term basis.</li> </ul>
<b>4 hour A&amp;E</b> Percentage of all attendances seen within 4 hours <b>Standard: 95%</b>	 <b>91%</b> <b>(16/17 - 93%)</b> <b>(Scottish Average - 91%)</b>	Ayr combined assessment unit opened in June 2017 following the opening of Crosshouse a year earlier. This has helped to reduce A&E attendances at both sites. Winter pressures have placed great strain on both A&E departments causing a reduction in performance against the four hour target.

Sources:

1. NHS Ayrshire and Arran annual report and accounts and NHS Ayrshire and Arran 2017/18 annual audit
2. LDP Standards Reporting 2017/18 Mid-Year Report

Key

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



# The 2017/18 audit of NHS Ayrshire and Arran

## Financial sustainability

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

[www.audit-scotland.gov.uk](http://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](mailto: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](mailto:info@audit-scotland.gov.uk) 

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

ISBN 978 1 911494 77 5