

Audit scope

# NHS in Scotland 2019



AUDITOR GENERAL 

Prepared by Audit Scotland  
April 2019

Each year the Auditor General for Scotland publishes a review of the NHS in Scotland. The report assesses financial and wider performance and highlights significant issues facing the NHS.

The NHS in Scotland provides a range of vital services across the country to thousands of people every day, with a budget of £13.5 billion for 2018/19. Yet the NHS faces significant challenges. Increasing costs and growing demand for services are placing the system under growing pressure. It is essential that the NHS in Scotland transforms how care is

delivered to ensure the system is sustainable into the future.

We will assess the financial sustainability of the NHS, examining the financial performance of the NHS based on information such as the annual accounts and audit reports of NHS boards in 2018/19. We will also comment on the broader performance of the NHS. We will examine how effective action by the Scottish Government and NHS boards is to ensure future sustainability.

## We will comment on areas including:

- the financial performance of the NHS in 2018/19 and the financial outlook for the NHS in 2019/20 and beyond
- strategic financial management, including the new medium-term financial framework
- leadership and governance, including the blueprint for good governance in NHS Scotland
- performance against national targets, including waiting times
- transformation and progress against the Health and Social Care Delivery Plan.

## Why is this audit important?

The NHS is one of Scotland's largest employers. Health remains the single biggest area of Scottish Government spending, accounting for 42 per cent of the total budget last year. Demand for, and the scale and range of, services continue to increase. In the context of current financial pressures, it is important to report publicly on how the NHS in Scotland is performing.

## How will we carry out this audit?

Our report will draw on the audited annual accounts of NHS boards, annual audit reports, Audit Scotland's national performance audit reports, and information from other sources including published data. We will supplement this through interviews with senior officials in the Scottish Government, professional bodies and a sample of NHS boards and integration authorities.

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

Our audit will provide an independent assessment of the performance of the NHS in Scotland. It aims to give assurance to the Scottish Parliament, the public and other stakeholders about the performance of the NHS during 2018/19. The audit will also highlight good practice and make recommendations, where relevant, to help improve financial and performance management. The information in our report will allow bodies to compare themselves against each other and Scotland overall.

## Audit timetable

We will carry out the audit between April and October 2019. We aim to publish a report and a self-assessment checklist for non-executive board members in October 2019. We will also produce interactive graphics providing information about individual health boards. Following publication, the Auditor General will brief the Scottish Parliament's Public Audit and Post-legislative Scrutiny Committee on our findings.

## Contact

If you have any questions or would like more information about this audit, please contact Fiona Watson, Audit Manager, on 0131 625 1870 or by email at [fwatson@audit-scotland.gov.uk](mailto:fwatson@audit-scotland.gov.uk) .



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