

Dundee City Integration Joint Board

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for Dundee City Integration Joint Board
March 2019

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.

Contents

Risks and planned work	4
Audit scope and timing	12

Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value


3. We aim to add value to the Dundee City Integration Joint Board through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the Integration Joint Board promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks


4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for Dundee City Integration Joint Board (the IJB). 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 2018/19 Key audit risks


 Audit Risk	Source of assurance	Planned audit work
Financial statements issues and risks		
<p>1 Going concern basis of accounting</p> <p>The most recent financial monitoring report (for the period to 31 December 2018) shows a net projected overspend of £0.17 million. This is after implementing financial recovery plans of £3 million. Recovery plans include the use of usable reserves which will significantly reduce the balance, with an uncommitted balance of £0.83 million projected as at March 2019. This level is not in line with the IJB's reserves policy which sets out a level of 2% of net expenditure,</p>	<ul style="list-style-type: none"> Going concern assurance to be provided by the Chief Finance Officer (CFO). 	<ul style="list-style-type: none"> Review the CFO's evidence and assurances to support the going concern assumption for the 2018/19 annual accounts. Review ongoing budget monitoring reports to ensure they accurately reflect the position of the partnership. Review of the IJB's yearend position. Review of the IJB's recovery plan.

	Audit Risk	Source of assurance	Planned audit work
	<p>(approximately £5 million) as an adequate general reserves level.</p> <p>There are currently no medium-long term financial plans in place to demonstrate how the IJB will secure the financial sustainability of its services in the future.</p> <p>There is a risk to the long-term financial sustainability of the IJB (see risk 7 below) and to the continuing presentation of the annual accounts on a going concern basis.</p> <p>The IJB will need to demonstrate that the going concern basis of accounting is appropriate for the 2018/19 annual accounts.</p>		
2	<p>Risk of management override of controls</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>	<ul style="list-style-type: none"> Owing to the nature of this risk, assurances from management are not applicable in this instance. 	<ul style="list-style-type: none"> Detailed testing of journal entries. Review of accounting estimates. Focused testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business. Service auditor assurances will be obtained from the auditors of Dundee City Council and NHS Tayside over the completeness, accuracy and allocation of the income and expenditure.
3	<p>Risk of fraud over expenditure</p> <p>The Code of Audit Practice requires us to cover the risk of fraud over expenditure. The expenditure of the IJB is processed through the financial systems of Dundee City Council and NHS Tayside. There is a risk that non IJB related expenditure is incorrectly posted to IJB account codes.</p>	<ul style="list-style-type: none"> Robust budget monitoring. Assurances to be provided to the IJB by Dundee City Council and NHS Tayside on the completeness and accuracy of transactions coded to IJB account codes. 	<ul style="list-style-type: none"> Obtain assurances from the auditors of Dundee City Council and NHS Tayside over the accuracy, completeness and appropriate allocation of the IJB ledger entries. Carry out audit testing to confirm the accuracy and correct allocation of IJB transactions, and that they are recorded in the correct financial year.
4	<p>Accounting for Integration of Health and Social Care guidance</p> <p>In 2017/18, the annual accounts did not initially comply with the accounting requirements for the use of reserves. The annual accounts</p>	<ul style="list-style-type: none"> Review of the mandatory LASAAC guidance by the CFO. 	<ul style="list-style-type: none"> Review of the 2018/19 annual accounts against the requirements of the LASAAC guidance.

	Audit Risk	Source of assurance	Planned audit work
	<p>were subsequently amended to correct this error.</p> <p>LASAAC (The Local Authority (Scotland) Accounts Advisory Committee) plans to issue updated mandatory accounting guidance for IJB 2018/19 annual accounts which will include guidance on the use of reserves. There is a risk that the IJB's accounts do not comply with the mandatory guidance.</p>		
5	<p>Hospital acute services (Set Aside)</p> <p>The “set aside” budget is the IJBs share of the budget for delegated acute services provided by large hospitals on behalf of the IJB.</p> <p>The budget and actual expenditure reported for the “set aside” were equal in 2017/18. The figure was estimated based on 2016/17 data and activity levels provided by NHS National Services Scotland’s Information Services Division.</p> <p>There is a risk that the income and expenditure of the IJB is misstated in 2018/19 due to the lack of current activity information.</p> <p>There is also a risk that the sum set aside recorded in the annual accounts will not reflect actual hospital use in the 2018/19 accounts.</p>	<ul style="list-style-type: none"> The IJB continues to work with NHS Tayside to agree an appropriate mechanism. The IJB will consider future Scottish Government guidance when available. 	<ul style="list-style-type: none"> Engage with officers to ensure that a robust mechanism has been developed to quantify the IJBs set aside income and expenditure. Monitor Scottish Government guidance on the treatment of set aside in the 2018/19 financial statements to establish whether the financial statements are compliant.
6	<p>Compliance with the Local Authority Accounts (Scotland) Regulations 2014</p> <p>The IJB must give public notice of the right of interested persons to inspect and object to its accounts no later than 17 June immediately following the financial year to which the accounts relate. For 2017/18, the notice was uploaded to the IJB’s website on 20 June 2018, three days after the latest date allowable under the statutory regulations. There is a risk that the 2018/19 annual accounts will not meet the requirements of the 2014 accounts regulations.</p>	<ul style="list-style-type: none"> Measures established to ensure the timescale for issuing the Statutory notice is achieved. 	<ul style="list-style-type: none"> Review of the IJB’s website to ensure the statutory deadline for the public notice of the accounts is met.
Wider dimension issues and risks			
7	<p>Financial sustainability</p> <p>The IJB continues to face significant financial pressures with challenging</p>	<ul style="list-style-type: none"> Recovery plans have been instigated for 	<ul style="list-style-type: none"> Review ongoing budget monitoring and progress made on meeting savings

 Audit Risk	Source of assurance	Planned audit work
<p>funding levels and increasing costs. The 2018/19 financial monitoring position report (for the period to December 2018) shows a net projected overspend of £0.17 million after applying financial recovery plans which will reduce reserves considerably. Medium to long-term financial plans have yet to be developed to demonstrate how the IJB will secure the financial sustainability of its services in the future.</p> <p>The IJB's Transformation Programme is key to achieving long term affordable and effective service delivery in line with the principles of integration, however internal audit in a report on the transformation programme, has assessed the audit as a category D (there is an increased risk that objectives may not be achieved).</p> <p>There is a risk that the transformation programme does not deliver as intended and that the financial sustainability position does not improve.</p>	<p>prescribing and mental health.</p> <ul style="list-style-type: none"> The long-term financial plan is under development and will be submitted for approval in June 2019. The IJB is working to identify solutions to develop more sustainable service models through its Transformation Programme. 	<p>targets and dealing with cost pressures.</p> <ul style="list-style-type: none"> Review of the IJB's recovery plan agreed with Dundee City Council and NHS Tayside. Monitor the progress with the Transformation Programme.
<p>8 Financial Management – budget setting</p> <p>The IJB has not yet received a formal offer from NHS Tayside regarding the 2019/20 budget. For the IJB to progress their budget setting process, indicative figures have been used.</p> <p>There is a risk that these figures will not be finalised before the start of the 2019/20 financial year and the IJB will be operating without a formally agreed budget. Furthermore, if partner contributions are lower than the indicative budget, this will increase the risk of financial sustainability.</p>	<ul style="list-style-type: none"> Continuous discussions between the IJB, NHS Tayside to provide the most up to date position regarding budget setting. The latest budget update taken to IJB Board includes indicative figures taking into account different allocations from NHS Tayside. 	<ul style="list-style-type: none"> Ongoing monitoring of budget setting for 2019/20.
<p>9 Financial Management Arrangements</p> <p>In 2017/18, we reported some areas for improvement in the financial management arrangements at the IJB including: improvement in budget monitoring processes to provide explanations for approved budget changes; introducing detailed updates on efficiency savings and the transformation programme and</p>	<ul style="list-style-type: none"> Work is ongoing to develop budget monitoring reports and efficiency and transformation reports. Consideration is being given to how best report financial and performance information. 	<ul style="list-style-type: none"> Monitor progress to develop improved budget monitoring and performance reporting.

	Audit Risk	Source of assurance	Planned audit work
	<p>scope to link financial (budget) and performance management information.</p> <p>Whilst noting management's commitment to addressing these issues, change has not been implemented across all areas as originally intended. There is a risk that members may not be sufficiently informed to effectively scrutinise the IJBs performance, including financial performance throughout the year.</p>		
10	<p>EU withdrawal</p> <p>There are considerable uncertainties surrounding the implications of EU withdrawal. Public bodies should assess the potential impact on their operations and identify specific issues and planned responses.</p> <p>There is a risk that the IJB is not prepared for the impact of EU withdrawal on the delivery of services.</p>	<ul style="list-style-type: none"> • Planning for the impact of Brexit is being taken forward by Dundee City Council and NHS Tayside given that the potential impact will be mainly through staffing or supplies. The IJB is supporting the bodies in identifying any risks. Any significant risks which may impact on the delivery of the Strategic and Commissioning Plan will be presented to the Board for consideration. 	<ul style="list-style-type: none"> • Assess how the IJB has prepared for EU withdrawal. • Consider how the IJB responds to any emerging issues after EU withdrawal.
11	<p>Best value</p> <p>The statutory duty of Best Value applies to all public bodies in Scotland. There is currently no mechanism in place within the IJB to formally review Best Value.</p> <p>There is a risk that, the IJB is unable to demonstrate that it is meeting its statutory duty to deliver Best Value.</p>	<ul style="list-style-type: none"> • A best value framework is to be developed. 	<ul style="list-style-type: none"> • Monitor progress in developing the IJB's Best Value framework. • Review the Best Value disclosures in the 2018/19 annual accounts.
12	<p>Risk management</p> <p>In September 2018 internal audit reported on a Risk Maturity Review of the IJB. Internal audit noted that the IJB is currently developing its Risk Management arrangements. The IJB were commended for the progress made with its arrangements, however a number of recommendations for improvement were also reported and an action plan developed, which is planned to be complete by December 2019.</p> <p>Until risk management arrangements are fully developed and embedded in the organisation there is a risk that exposure to risks</p>	<ul style="list-style-type: none"> • An update on progress against the implementation of the action plan will be provided to the September 2019 Performance and Audit Committee. 	<ul style="list-style-type: none"> • Monitor progress with the implementation of the action plan.

 Audit Risk	Source of assurance	Planned audit work
<p>may not be highlighted and mitigated through management controls.</p>		
<p>13 Implementation of improvement actions and audit recommendations</p> <p>The IJB has a significant and wide-ranging improvement programme. This includes a commitment to deliver several improvement action plans. These range from internally identified actions (performance management and risk management), scrutiny bodies' improvement actions (e.g. the Care Inspectorate Joint Inspection of Adult Support and Protection, reported July 2018); and internal and external audit actions and recommendations. The IJB has demonstrated a commitment to deliver on the various improvement actions, however there is evidence of slippage in delivery across all areas of improvement.</p> <p>There is a risk that the commitments set out in the IJB's Strategic Commissioning Plan may not be delivered timeously if improvement actions are not delivered within the agreed timescales.</p>	<ul style="list-style-type: none"> • The Performance and Audit Committee monitor the implementation of agreed actions plans. • An overall 'masterplan' and timetable is being developed which identifies and co-ordinates the scrutiny and delivery of improvement activity and action plans. 	<ul style="list-style-type: none"> • Monitor development of the overall 'masterplan' and timetable and progress with the implementation of improvement action plans.
<p>14 Leadership and governance</p> <p>During 2018/19 there has been significant change in the membership of the Integration Joint Board and the Performance and Audit Committee. Training and support will be critical to provide members with appropriate skills to enable them to maximise their challenge and scrutiny role and their contribution to making integration a success.</p> <p>There is a risk that leadership and governance arrangements are not effective if members are not sufficiently trained and supported.</p>	<ul style="list-style-type: none"> • A programme of development and training opportunities will be developed and co-ordinated alongside those of Dundee City Council and NHS Tayside. 	<ul style="list-style-type: none"> • Monitor progress with the development and uptake of training and development opportunities.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. 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.

6. 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.

7. We will provide an independent auditor's report to Dundee City Integration Joint Board and Accounts Commission setting out our opinions on the annual accounts. We will provide the Chief Officer and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	18 March 2019	25 March 2019
Proposed Annual Audit Report *	17 September 2019	24 September 2019
Independent Auditor's Report	24 September 2019	24 September 2019

* The Annual Audit Report cannot be finalised until after the independent auditor's report is signed.

Source: Audit Scotland

Audit fee

8. The agreed audit fee for the 2018/19 audit of Dundee City Integration Joint Board is £25,000 (2017/18: £24,000). In determining the audit fee we have taken account of the risk exposure of Dundee City Integration Joint Board, 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 annual accounts, with a complete working papers package by 28 June 2019.

9. Where our audit cannot proceed as planned through, for example, late receipt of, incomplete unaudited annual accounts or slippage in the agreed timetable, 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.

Responsibilities

Performance and Audit Committee and Chief Finance Officer

10. 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 and propriety that enable them to successfully deliver their objectives.

11. The audit of the annual accounts does not relieve management or the Performance and Audit Committee as those charged with governance, of their responsibilities.

Appointed auditor

12. Our responsibilities as independent auditors are established by the 1973 Act for local government and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

13. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and

report on the arrangements within the audited body to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

14. The annual accounts, which include the financial statements, will be the foundation and source for most 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 Dundee City Integration Joint Board and the associated risks which could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how Dundee City Integration Joint Board 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.

15. We will give an opinion on whether the financial statements:

- give a true and fair view of the of the state of affairs of Dundee City Integration Joint Board as at 31 March 2019 and of its income and expenditure for the year then ended
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Other information in the annual accounts

16. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

17. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

18. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

19. We calculate materiality at different levels as described below. The calculated materiality values for Dundee City Integration Joint Board are set out in [Exhibit 3](#).



Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – 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 net expenditure for the year ended 31 March 2019 based on the latest audited accounts for 2017/18.	£2.622 million
Performance materiality – 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 60% of planning materiality.	£1.573 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 2% of planning materiality, rounded.	£50,000



Source: Audit Scotland

Timetable

20. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the annual accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	25 June 2019
Latest submission date of unaudited annual accounts with complete working papers package	28 June 2019
Latest date for final clearance meeting with Chief Finance Officer	3 September 2019
Issue of Letter of Representation and proposed independent auditor's report	10 September 2019
Agreement of audited unsigned annual accounts	12 September 2019
Issue of proposed Annual Audit Report to those charged with governance	17 September 2019
Independent auditor's report signed	24 September 2019

Internal audit

21. Internal audit is provided by FTF Audit and Management Services (FTF), supported by Dundee City Council's internal audit section. The audit is overseen by FTF's Chief Internal Auditor.

22. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). ISA 610 requires an assessment on whether the

work of the internal audit function can be used for the purposes of external audit. This includes:

- the extent to which the internal audit function's organisational status and relevant policies and procedures support the objectivity of the internal auditors
- the level of competence of the internal audit function
- whether the internal audit function applies a systematic and disciplined approach, including quality control.

23. Overall, we concluded that the internal audit service generally operates in accordance with the PSIAS, although we have observed slippage in the delivery of internal audit plans. All audit reports in relation to the 2017/18 internal audit have now been considered by the Performance and Audit Committee, with the last report considered at the January 2019 meeting. Work is progressing to deliver the 2018/19 plan by the July 2019 Performance and Audit Committee and progress is being monitored by the Performance and Audit Committee.

Using the work of internal audit

24. 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 to avoid duplication. We plan to consider the findings of the work of internal audit to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

25. From our initial review of internal audit plans, we do not plan to place formal reliance on the work of internal audit to support our financial statements audit opinion this year, but we do plan to use the work of internal audit in selected areas in respect of our wider dimension audit responsibilities.

Audit dimensions

26. 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

27. 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 in the longer term. 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.

Financial management

28. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether the IJB has arrangements in place to ensure systems of internal control are operating effectively
- whether the IJB can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how the IJB has assured itself that its financial capacity and skills are appropriate
- whether the IJB has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

29. 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. We will review, conclude and report on:

- whether the IJB can demonstrate that the governance arrangements in place are appropriate and operating effectively
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

Value for money

30. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

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

Independence and objectivity

31. Auditors appointed by the Accounts Commission or Auditor General 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.

32. The engagement lead (i.e. appointed auditor) for Dundee City Integration Joint Board is Fiona Mitchell-Knight, 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 Dundee City Integration Joint Board.

Quality control

32. 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.

33. 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.

34. 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.

Dundee City Integration Joint Board

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk