

NHS Grampian

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for NHS Grampian

18 December 2018

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	11
Appendix 1: The audit team	17

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 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 NHS Grampian 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 NHS Grampian promote improved standards of governance, better management, 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 NHS Grampian. 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 statement issues and risks		
<p>1 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>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</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>2 Risk of fraud over income and expenditure</p> <p>In addition to Scottish Government funding, NHS Grampian receives a significant amount of income from other</p>	<p>Governance arrangements are in place to assist prevent and detect fraud i.e. Board assurance framework, performance management framework, Standing Financial</p>	<p>Analytical procedures on income streams and expenditure transactions</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk</p>

 Audit Risk	Source of assurance	Planned audit work
<p>sources. Similar to other public sector bodies, NHS Grampian is a net expenditure body where the risk of fraud in expenditure is higher.</p> <p>The extent and complexity of income and expenditure means that, in accordance with ISA240, there is an inherent risk of fraud.</p> <p>Also, with the recently announced new financial flexibility which requires health boards to break-even over a three year period from 2019/20 as opposed to the existing requirement to break-even on an annual basis, there is a further risk over completeness of expenditure and income in 2018/19.</p>	<p>Instructions, Standing Orders, Schedule of Reserved Decisions, Code of Conduct, whistle blowing and anti-fraud policies</p> <p>Regular review of financial systems and internal controls by internal audit</p> <p>Budgetary control arrangements</p> <p>Primary care income verification checks.</p>	<p>Reliance on Internal Audit review of Key Financial Controls under ISA 610</p> <p>Consideration of service auditor's report covering the NSI financial ledger, IT contracts and Practitioners Services Division under ISA 402</p> <p>Cut off testing procedures on income and expenditure transactions at year-end</p> <p>Review of the board's National Fraud Initiative (NFI) matches investigation</p> <p>Monitoring of frauds and false exemptions reported.</p>
<p>3 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas such as clinical negligence provisions, accruals and the annual revaluation of existing land and buildings.</p> <p>This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Rationale and supporting evidence include expert views where appropriate for provisions held</p> <p>An appropriate programme of valuations is carried out each year.</p>	<p>Reasonableness review of valuation report in respect of land and buildings</p> <p>Reliance on 'the work of an expert' under ISA 500 in respect of the professional valuer</p> <p>Review accounting treatment of property revaluation and ensure it accords with the requirements of FReM</p> <p>Review the basis and calculation of accruals and provisions for bias and subjectivity including reasonableness of methodology and consistency with prior years and guidance</p> <p>Review Central Legal Office (CLO) reports covering clinical negligence claims</p> <p>Review of the CLO as a management expert (reliance on central review anticipated)</p> <p>Focused substantive testing of key areas.</p>
<p>4 Major capital investments</p> <p>The board has a number of complex major capital transactions. In particular,</p> <ul style="list-style-type: none"> - Inverurie and Foresterhill health centres - HUB North Scotland (Design, Build, Finance and 	<p>Early identification and discussion with auditor of unusual/complex transactions</p> <p>Asset Management Group agenda papers and minutes</p>	<p>Review of the financial models and accounting entries to ensure the Hub projects accord with FReM</p> <p>Vouching of significant asset additions to supporting evidence.</p>

	Audit Risk	Source of assurance	Planned audit work
	<p>Maintain) projects which became operational in 2018/19</p> <ul style="list-style-type: none"> - Major backlog maintenance and medical equipment replacement programmes - Baird Family Hospital and Anchor Centre, a significant £160m asset under construction. <p>There is a risk that accounting for these complex assets is not in line with FReM.</p>	<p>BDO review of the financial model.</p>	
5	<p>Group accounts and IJB balances</p> <p>Despite early discussions between NHS Grampian and IJB officers, it was late in the 2017/18 audit process before the board could confirm balances with two of the three IJBs.</p> <p>Looking ahead to 31 March 2019, two out of the three IJBs in Grampian are anticipating a deficit position for the financial year which will require additional resources from partners.</p> <p>There is a risk that the board's statutory reporting deadline is not met.</p>	<p>Regular liaison between NHS finance and IJB s95 officers</p> <p>Agreement of a 'group' timetable to deliver the board's audited financial statements by 30 June 2019</p> <p>Dry run in January 2019.</p>	<p>Hold early discussions with senior Finance officers on the planned timetable for group accounts including expectations from group accountants</p> <p>Review year-end instructions to IJB accountants</p> <p>Discuss progress during the year as appropriate.</p>

Wider dimension issues and risks

6	<p>Performance</p> <p>The board struggles to improve its performance against a range of significant targets, for example:</p> <ul style="list-style-type: none"> - 62 day waiting time standard for cancer care, - 18 week referral to treatment time standard for planned operations and care, - child and adolescent mental health (CAMHS) waiting times, and the - 12 week waiting time standard for outpatient appointments. <p>The board has significant exposure to reputation risks by not meeting patients' needs and failing to comply with the statutory Treatment Time Guarantee.</p>	<p>Monthly performance review by senior leadership team</p> <p>Full report on performance considered at each board meeting</p> <p>Performance Governance Committee monitors and supports performance management arrangements</p> <p>Regular sector performance reviews including IJBs</p> <p>Regular review of waiting lists to ensure priority cases are appropriately managed.</p>	<p>Review performance reports and minutes of the Clinical Governance Committee, Performance Governance Committee and the Board to assess if performance is improving and consider the actions taken by management to address poor performance</p> <p>Review updates provided to Senior Leadership Team and board on progress with initiatives and actions to improve quality outcome indicators</p> <p>Review clinical negligence claims for any trends.</p> <p>Comment in our Annual Audit Report on our findings and conclusions.</p>
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 Audit Risk	Source of assurance	Planned audit work
<p>7 Leadership capacity</p> <p>The leadership of NHS Grampian is experiencing a period of significant change with the departure of its chief executive on 31 August 2018 and the conclusion of the current chair's term of appointment in December 2018.</p> <p>In addition, members of the senior management team have regional lead roles across the six North of Scotland health boards and in particular, the Directors of Finance and Workforce who also have director responsibilities in NHS Tayside.</p> <p>As part of the annual accounts process, relevant responsibilities will need to be correctly captured in the board's Remuneration and Staff Report.</p> <p>While the significant changes in responsibilities within the management team have provided important acting up and delegation opportunities, there is a capacity risk at NHS Grampian which may adversely impact on the board's achievement of national objectives and local service delivery and performance expectations.</p>	<p>Clear roles and responsibilities are defined throughout the management team</p> <p>Where executives are undertaking regional roles effective backfill arrangements are in place</p> <p>All posts have been filled and the arrangements to appoint a new Chair are well progressed.</p>	<p>Observe board meetings and review board and committee minutes and agenda papers to assess the level of engagement and direction provided by senior managers</p> <p>Discuss with non-executive members their assessment of the impact of the changes to the senior management team role.</p> <p>Discuss with senior officers, how the board make use of the opportunities and manage the risks and challenges presented by regional working</p> <p>Discuss with senior officers impact of regional integration on the workforce.</p>
<p>8 Workforce issues</p> <p>The board continues to experience a range of workforce challenges:</p> <ul style="list-style-type: none"> - significant Medical Agency Locum spend with services highlighting the requirement for a robust middle grade workforce to avoid locum costs. - identification of the number of employees from other European Union (EU) countries outwith the United Kingdom and assessment of associated potential risks on service delivery. - an ageing workforce with a high percentage of the overall workforce aged 55 or over. - significant spend on supplementary nurse staff within the acute and mental health 	<p>Workforce Plan 2018-21</p> <p>Continued implementation of the recommendations from the Nurse Bank Review</p> <p>Collaboration with college and university partners to develop new pathways into nursing and health care support, and new roles to reduce the pressure on locum demand, e.g. clinical development fellows, physician associates, advanced practitioners</p> <p>Approval and monitoring of locum requirements.</p>	<p>Review workforce updates to committee/board and the actions being taken by board to address workforce issues especially in reducing use of medical locums and agency and bank nurses</p> <p>Review board's considerations on the extent to which potential changes to migration are likely to affect the availability of the people and skills needed to deliver NHS Grampian's services</p> <p>Review the initiatives being taken by the board to improve recruitment and re-design service delivery models to address staffing problems.</p>

 Audit Risk	Source of assurance	Planned audit work
<p>sectors to address shortages in key areas.</p> <p>- a new General Medical Services Contract likely to result in the transfer of a range of duties from the GP to a wider primary care multi-disciplinary team.</p> <p>There is a risk that the board's workforce is not sustainable and may result in failure to deliver safe, timely and effective healthcare services.</p>		
<p>9 Financial position</p> <p>While 2018/19 financial reports forecast a break-even position at 31 March 2019, this will require careful management of a number of financial challenges and delivery of £18.3m planned savings. These challenges include a reduction in the level of agency nursing, resolving pay issues such as entitlement to overtime and additional hours during periods of annual leave, national regrading of health visitors, ongoing operational challenges at Dr Gray's hospital in Elgin.</p> <p>The board needs to continue to develop long-term financial plans which consider opportunities for regional working, the Scottish Government's medium term Financial Strategy, and Social Care Financial Framework.</p>	<p>Budgetary control arrangements</p> <p>Budget Steering Group</p> <p>Achievement of savings is monitored and there is regular reporting to committee/board</p> <p>Regular monitoring and challenge by the management team</p>	<p>Review finance and savings tracker reports and minutes of meetings. Monitor progress with delivery of efficiency savings and financial targets.</p> <p>Regular discussions with senior officers to understand how the board is managing cost pressure.</p> <p>Review performance updates to Performance Governance Committee and the board.</p>

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. We will also undertake follow up audit activity to report progress on our recommendations made in previous years.
7. We will provide an independent auditor's report to NHS Grampian, Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and accounts. 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 during the audit.

8. 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. Management are required to submit their audited financial statements by 30 June to meet the consolidation timetable.

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Audit Committee (or equivalent) Date
 Annual Audit Plan	11 December 2018	18 December 2018
 Management Report	12 March 2019	19 March 2019
 National Fraud Initiative completed questionnaire – part 1 (reference in the Annual Audit Report)	18 June 2019	25 June 2019
 Annual Audit Report	18 June 2019	25 June 2019
 Independent Auditor's Report	18 June 2019	25 June 2019
 Signed Assurance Statement on the Scottish Government consolidation template	28 June 2019	N/A

Source: Audit Scotland

Audit fee

9. The agreed audit fee for the 2018/19 audit of NHS Grampian is £189,500 (2017/18 £189,600). In determining the audit fee, we have taken account of the board's risk exposure, planned management assurances and the level of reliance we plan to take from the work of internal audit. We have agreed receipt of the first batch of working papers on 25 April 2019 with the remainder of the working papers package on 8 May 2019 including the Scottish Government consolidation template and the complete annual report and full set of unaudited accounts to be received on 13 May 2019.
10. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual report and accounts 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 Chief Executive (as Accountable Officer)

11. 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.
12. The audit of the financial statements does not relieve management or the Audit Committee as those charged with governance, of their responsibilities.
13. The audit committee should consider the financial statements, in particular key accounting policies and disclosures, comparisons with prior year and current year budget, and significant judgements and estimates made in the preparation of the accounts.

Appointed auditor

14. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including supplementary guidance) and guided by the auditing profession's ethical guidance.
15. Auditors in the public sector give an independent opinion on the financial statements and other specified information accompanying 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.
16. We include full details of the current team in [Appendix 1](#).

Audit scope and timing

Financial statements

17. The statutory financial statements audit 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 NHS Grampian 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 Grampian 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.

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

- whether they give a true and fair view in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers of the state of the affairs of the board and its group as at 31 March 2019 and of the net expenditure for the year then ended
- whether they have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 FReM; and
- the regularity of the expenditure and income.

Materiality

19. 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 opinion in the auditor's report.

20. We calculate materiality at different levels as described below. The calculated materiality values for NHS Grampian are set out in [Exhibit 3](#).



characteristics



responsibilities



principal activities



risks



governance arrangements

Exhibit 3

Materiality values

Materiality level	Amount
 Overall 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 1.5% of gross expenditure for the year ended 31 March 2019 based on the latest outturn forecast for 2018/19.	£18.6m
 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 50% of planning materiality.	£9.3m
 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 1% of planning materiality or £250,000 whichever is lower.	£250,000

Source: Audit Scotland

21. We review and report on other information published with the financial statements including the performance report, governance statement and the remuneration and staff report. Any issues identified will be reported to the Audit Committee or equivalent.

Timetable

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

Exhibit 4

Financial statements timetable

Key stage	Date
Latest submission date of unaudited annual report and accounts with complete working papers package (working papers largely complete by 8 May 2019)	13 May 2019
Latest date for final clearance meeting with the Director of Finance	w/c 10 June 2019
Issue of letter of representation and proposed independent auditor's report	18 June 2019
Agreement of audited unsigned annual report and accounts	25 June 2019
Issue of Annual Audit Report (including ISA 260 issues) to those charged with governance	25 June 2019
Independent auditor's report signed	25 June 2019
Latest date for certifying the Scottish Government consolidation template	28 June 2019

Internal audit

23. Internal audit is provided by PricewaterhouseCoopers (PwC). As part of our planning process, we assessed the internal audit function and concluded that it continues to operate in accordance with Public Sector Internal Audit Standards (PSIAS). Our assessment was informed by a central review of PwC by Audit Scotland staff on behalf of other Audit Scotland auditors. We also took cognisance of the positive independent review of internal audit commissioned by NHS Grampian in 2018.

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 as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

25. From our initial review of the internal audit plan, we plan to place formal reliance on the review of Key Financial Controls. This work is expected to be completed by 31 March 2019 and this will provide sufficient time for us to assess the results and determine whether any further work is required in advance of our audit of the financial statements.

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

- Property transaction monitoring
- Purchase to pay and warehousing
- Energy management
- Governance arrangement
- Health and safety governance
- Waiting times diagnostics
- Discharge process – interaction with IJBs
- Health and social care integration – governance structures
- Project assurance – electronic patient records.

Service auditor assurances for shared systems and functions

27. In order to provide efficiencies and avoid duplication of effort, we will draw assurances from service auditor reports for the following national shared systems and functions:

- Practitioner Services Division (host NHS National Services Scotland and service auditor currently Scott-Moncrieff)
- National IT Services Contract (host NHS National Services Scotland and service auditor currently Scott-Moncrieff)
- National Single Instance (host NHS Ayrshire and Arran and service auditor currently BDO UK LLP)

- NHS payroll system (NHS Tayside host. While there is no formal service auditor arrangement for payroll, assurances on the system are provided by NHS Tayside's internal auditor.)
- In addition, there are new regional arrangements in 2018/19 whereby Northern boards are lead employers for specific categories of staff who may work across the region. As part of our consideration of shared systems, we will review the accuracy of recharging arrangements in place.

Audit dimensions

28. 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



Source: Code of Audit Practice

Financial sustainability

29. 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
- whether the board can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

30. 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 board has arrangements in place to ensure systems of internal control are operating effectively

- whether the board can demonstrate the effectiveness of 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 Grampian has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

31. 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 NHS Grampian can demonstrate that the governance arrangements in place are appropriate and operating effectively including services delivered by, or in partnership with, others such as Integrated Joint Boards
- whether there is effective scrutiny, challenge and transparency on decision-making and on finance and performance reports
- the quality and timeliness of financial and performance reporting
- the adequacy of arrangements the board has put in place to review the National Fraud Initiative exercise.

Value for money

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

- can provide evidence that arrangements are in place to secure best value in public services and that value for money is demonstrated in the use of its resources
- can demonstrate that there is a clear link between money spent, output and outcomes delivered
- can demonstrate that outcomes are improving
- has sufficient focus on improvement and the pace of change.

33. There are several areas that Audit Scotland believes may represent significant risks to audited bodies in 2018/19 which will be considered as part of our wider dimension audit activities, as follows:

- EU withdrawal – assess how NHS Grampian is preparing for the impact of EU withdrawal and its ongoing response to any emerging risks
- Changing landscape for financial management - consider the extent to which the board has reviewed the potential implications of the Scottish Government's Medium Term Financial Strategy and the Health and Social Care Medium Term Financial Framework for its own financial management and longer term sustainability
- Dependency on key suppliers – consider the risks associated with NHS Grampian's dependency on key suppliers
- Openness and transparency – consider how the board is reviewing its approach to openness and transparency to ensure it keeps pace with public expectations and good practice.

Independence and objectivity

- 34.** Auditors appointed by the 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.
- 35.** The engagement lead for NHS Grampian is Gillian Woolman, Audit Director. Auditing and ethical standards require 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 Grampian.

Quality control

- 36.** 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.
- 37.** 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.
- 38.** 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.

Appendix 1: The audit team

The core audit team consists of the following staff and will be supported at peak times with additional resources to ensure key reporting deadlines are met:

Gillian Woolman FCA CPFA

Audit Director

✉ gwoolman@audit-scotland.gov.uk ☎ 0131 625 1981

Gillian is the appointed independent auditor established under the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice and guided by the auditing profession's ethical guidance.

She has worked in the public and private sector, internal and external audit, in the UK and overseas. She is the lead Audit 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 Chair of the Local Authority (Scotland) Accounts Advisory Committee (LASAAC).

Anne MacDonald CA

Senior Audit Manager

✉ amacdonald@audit-scotland.gov.uk ☎ 0131 625 1903

Anne will have overall control of the delivery and quality of the audit including audit engagement and ensuring the audit is properly planned, resourced and concluded within time.

She has many years of public sector experience covering both financial audit and best value audit.

Arlene Deeming CPA

Senior Auditor

✉ adeeming@audit-scotland.gov.uk ☎ 0131 625 1902

Arlene will lead the audit team and will be the main contact for the audit.

Arlene has been involved in both health and local government audit over a number of years. During 2017 and 2018, she was also part of the Audit Scotland team which delivered the NHS Overview Report.

Prior to joining Audit Scotland, she occupied senior finance posts in private companies for more than 10 years. She also has 5 years' experience as an auditor in a firm carrying out audits of the private sector.

Helen Fowler

Professional Trainee

✉ hfozler@audit-scotland.gov.uk ☎ 0131 625 1736

Helen joined is a graduate trainee auditor and is currently studying towards her accountancy qualification with the Institute of Chartered Accountants of Scotland.

NHS Grampian

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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