

NHS Lanarkshire

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for NHS Lanarkshire
February 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.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit 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 NHS Lanarkshire 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 Lanarkshire 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 NHS Lanarkshire. 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 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>	<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.
<p>2 Risk of fraud over income</p> <p>NHS Lanarkshire receives a significant amount of income from several sources other than Scottish Government funding. The extent and complexity of income means that, in</p>	<p>Effective budget monitoring by management.</p> <p>Fraud reports are regularly monitored and information across Scotland is routinely shared.</p>	<ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of revenue transactions focusing on the areas of greatest risk.

 Audit Risk	Source of assurance	Planned audit work
<p>accordance with ISA240, there is an inherent risk of fraud.</p>		
<p>3 Risk of fraud over expenditure</p> <p>Most public sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure. NHS Lanarkshire incurs significant expenditure on family health services which require audit coverage.</p>	<p>Fraud reports are regularly monitored and information across Scotland is routinely shared.</p> <p>There are a range of measures in place to prevent and detect fraud, including Standing Financial Instructions, Standing Orders and a Code of Conduct for Staff which incorporates both whistleblowing and fraud policies.</p> <p>The board has a formal partnership agreement with NHS Scotland Counter Fraud Services and an agreed protocol covering a programme of regular payment verification checks.</p>	<ul style="list-style-type: none"> • Walk-through of controls over family health services expenditure. • Audit work on the National Fraud Initiative matches. • Obtain assurances from the Counter Fraud Services.
<p>4 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Effective budget monitoring by management.</p>	<ul style="list-style-type: none"> • Completion of 'review of the work of an expert' for the professional valuer. • Review of information provided by the Central Legal Office. • Focused substantive testing of provisions and non-current asset valuations.
<p>5 Submission of annual report and accounts for audit</p> <p>There were delays in receiving key sections of the 2017/18 annual report and accounts impacted on the flow of the audit and resulted in a bottleneck of audit work at the completion stage. This presents a risk that the 2018/19 annual report and accounts may not be audited by the statutory deadline of 30 June 2019 if there are delays in providing a complete set of accounts and working papers to audit.</p>	<p>The board will identify any areas where it can pull back the timetable for producing the information and where the delay is linked to external data becoming available, the board will agree how this delay will be handled at the interim stage of the audit.</p> <p>The external audit team will commence the audit of the annual report and accounts one week later than in previous years. The unaudited annual report and accounts, with a complete working papers package, will be made available on this date.</p>	<ul style="list-style-type: none"> • Meet with finance officers throughout the year to agree the timetable for receipt of unaudited annual report and accounts and working papers to ensure statutory audit deadline is met.

 Audit Risk	Source of assurance	Planned audit work
<p>6 Consolidation of health and social care costs: North Lanarkshire and South Lanarkshire Integration Joint Boards (IJBs)</p> <p>There was a delay in the board receiving the results of the IJBs for consolidation into the accounts of NHS Lanarkshire in 2017/18.</p> <p>There is a risk that the board is unable to meet its 2018/19 reporting timetable if similar delays are experienced this year. There is also an increased risk of errors in accuracy and disclosure.</p>	<p>Board finance officers are liaising with their local government colleagues regarding the timetable for draft accounts.</p> <p>Finance officers are taking a common approach to accounting in both IJBs in the NHS Lanarkshire area.</p>	<ul style="list-style-type: none"> • Consider the timetable and process for consolidation of the group accounts. • Consider the assurances obtained by the board's Director of Finance for the group governance disclosures. • Agree the consolidation adjustment is accurate and correctly disclosed. • Confirm that any balances relating to IJBs have been agreed by the partner bodies.
<p>7 eESS – HR/Payroll System</p> <p>In 2018/19 the board implemented an integrated human resources and payroll system (eESS). Changes to key systems always present an audit risk and our planning work has indicated that there have been issues with overpayments to staff who have left the organisation or changed post due to the correct data not being input to the system timeously. As the board does not currently perform regular verification checks to confirm the existence of employees, there is a risk that overpayments to current and former employees may occur.</p>	<p>Line managers are reminded on a monthly basis of their duties in respect of contractual changes. As termination forms are now electronic in eESS, this should improve the speed of the notifications to payroll officers to reduce overpayments. The system also prompts line managers to review amounts owed by the leaver, e.g. leased car costs, which is an additional control. Any delays in notification can be adjusted for up to the date the payroll is processed.</p> <p>Budget holders and management accountants carry out a monthly payroll variance analysis to identify any movements from anticipated forecast/budget.</p> <p>There is a detailed overpayments register showing amounts recovered that is reviewed regularly.</p>	<ul style="list-style-type: none"> • Review and where possible, place reliance on the internal audit work on eESS. • Perform controls and substantive testing in relation to new starts and leavers.
Wider dimension issues and risks		
<p>8 Impact of EU withdrawal</p> <p>The board faces uncertainty around its funding and capacity for service delivery beyond the</p>	<p>The corporate risk register includes a risk that the board will not be in full operational readiness for EU withdrawal. In August</p>	<ul style="list-style-type: none"> • Review board's assessment of impact of EU withdrawal on its operations and the mitigating controls in relation to this risk as set out in the

 Audit Risk	Source of assurance	Planned audit work
<p>29 March 2019 when the United Kingdom leaves the European Union. Work is ongoing with the Scottish Government to ensure that the board is adequately prepared but there is still significant uncertainty around the impact of EU withdrawal.</p> <p>There is a risk that the board is unable to deliver services efficiently following EU withdrawal.</p>	<p>2018 the CMT reviewed this risk and agreed that the likelihood of this risk had increased and the overall assessment was increased from high to very high.</p> <p>The board is working with the Scottish Government to ensure that all practical steps are taken ahead of EU withdrawal to safeguard service delivery in NHS Lanarkshire.</p>	<p>board's corporate risk register.</p>
<p>9 Medium to long term financial plans</p> <p>The board has yet to develop a medium to long term financial plan which identifies potential risks and ensures spending decisions are affordable. Such a plan should include a range of scenarios to ensure the board is prepared for different levels of funding and income.</p> <p>There is a risk that the board is not planning adequately over the medium to long term to manage or respond to significant financial risks.</p>	<p>The board will develop a medium to long term financial plan from 2019/20 as soon as the Scottish Government's funding plans are clearer and ensure that this plan includes scenario planning or modelling (e.g. impact of EU withdrawal).</p>	<ul style="list-style-type: none"> Review board's progress in developing medium to long term financial plans through discussion with officers and review of Board meeting papers.
<p>10 Alleged breach of patient data</p> <p>The board is currently investigating allegations of breaches of patient data by a former employee.</p> <p>There is a risk that the board does not have appropriate arrangements in place to safeguard patient data.</p>	<p>Investigation being undertaken into these allegations.</p>	<ul style="list-style-type: none"> Review the findings of the Board's investigation into this matter, giving specific consideration to any required improvements to the board's practices. Overview of ICT arrangements to establish whether the board has appropriate arrangements in place to safeguard patient data.
<p>11 Maintenance of board's asset base</p> <p>NHS Lanarkshire's Property and Asset Management Strategy 2017-2022 (PAMS) provides information on the condition of the board's estate (i.e. buildings). The 2017/18 PAMS Annual Update Statement highlights that:</p> <ul style="list-style-type: none"> The investment needed to bring the estate back to an acceptable condition (backlog maintenance costs) is 	<p>The board will fully co-operate during the independent review of the MRRP consultation exercise to ensure minimal delay in delivering the project.</p>	<ul style="list-style-type: none"> Review of PAMS and associated reports. Consider outcome of independent review of MRRP consultation exercise.

 Audit Risk	Source of assurance	Planned audit work
<p>£42.8 million (£37.6 million in 2016/17).</p> <ul style="list-style-type: none"> There is a comprehensive risk-based Monklands Business Continuity (MKBC) programme aimed at ensuring critical building services are renewed or repaired to ensure continuity of clinical services, pending completion of the outline business case for a refurbished or replaced Monklands Hospital (MRRP). <p>In November 2018, the Scottish Health Secretary announced that an independent review of the public consultation process on the MRRP would be undertaken. There is a risk that the independent review of the MRRP consultation process may delay the board's investment plans and lead to increased backlog maintenance and impact on the quality of the board's property estate.</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.

7. We will provide an independent auditor's report to NHS Lanarkshire, 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 Date
Annual Audit Plan	28 February 2019	5 March 2019
Management Report	30 April 2019	4 June 2019
Annual Audit Report	26 June 2019	26 June 2019
Independent Auditor's Report	26 June 2019	26 June 2019

Source: Audit Scotland

Audit fee

9. The proposed audit fee for the 2018/19 audit of NHS Lanarkshire is £191,520 [2017/18: £191,580]. In determining the audit fee we have taken account of the risk exposure of NHS Lanarkshire, 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 report and accounts, with a complete working papers package, on 13 May 2019.

10. Where our audit cannot proceed as planned through, for example, late receipt of the 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 out with our planned audit activity.

Responsibilities

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

Appointed auditor

13. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

14. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. We also review and report on the arrangements within NHS Lanarkshire to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual report and accounts

15. The annual report and 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 NHS Lanarkshire 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 Lanarkshire 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.

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

- 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 affairs of the board and its group as at 31 March 2019 and of the net expenditure for the year then ended
- have been properly prepared in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union, as interpreted and adapted by the 2018/19 Financial Reporting Manual (FRoM)
- have been prepared in accordance with the requirements of the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers.

Other information in the annual report and accounts

17. We also review and report on other information published within the annual report and accounts including the performance report, governance statement and the remuneration and staff 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.

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

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



characteristics



responsibilities



principal activities



risks



governance arrangements

uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

20. We calculate materiality at different levels as described below. The calculated materiality values for NHS Lanarkshire 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 the budgeted gross expenditure for the year ended 31 March 2019.	£14.3 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.	£8.6 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 1% of planning materiality.	£143 thousand

Source: Audit Scotland

Timetable

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

Exhibit 4 Annual report and accounts timetable

 Key stage	 Date
Latest submission date of unaudited annual report and accounts with complete working papers package	13 May 2019
Latest date for final clearance meeting with the Director of Finance	12 June 2019
Issue of Letter of Representation and proposed independent auditor's report	19 June 2019
Agreement of audited unsigned annual report and accounts	19 June 2019
Issue of Annual Audit Report to those charged with governance	19 June 2019
Independent auditor's report signed	26 June 2019

Internal audit

22. Internal audit is provided as part of a managed service, overseen by Fife, Tayside and Forth Valley Audit and Management Services (FTF). 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). We have concluded that internal audit, generally, operates in accordance with PSIAS and has appropriate documentation standards and reporting procedures in place.

23. PSIAS requires an external review of the internal audit function at least once every five years, by a qualified, independent assessor or assessment team, from outwith organisation. The review of the internal audit function of NHS Lanarkshire was expected to be completed in 2018 but this will not now be completed until early 2019. The Chief Internal Auditor has advised that the findings from the external review will be reported to the Audit Committee in March 2019.

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 internal audit plans we plan to place formal reliance on internal audit work in relation to the financial statements in the following areas:

- Financial Process Compliance - Compliance testing of travel, accounts payable, account receivable, bank arrangements
- Payroll/eESS - Review of controls in the first year of implementation

26. We will also consider the findings of other internal audit reviews undertaken during the year to inform our wider scope audit work.

Audit dimensions

27. 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

28. 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 Board'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

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

Governance and transparency

30. 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 Lanarkshire can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others)
- 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

31. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether NHS Lanarkshire can provide evidence that it is demonstrating value for money in the use of its resources.

32. The Chief Executive as Accountable Officer of the Board has a formal duty to ensure the achievement of Best Value in the delivery of services within Lanarkshire. During 2017/18 the board carried out a review of its arrangements to secure Best Value across the seven characteristics of Best Value. The board now intends to formally review its arrangements for securing Best Value every three years with annual update reviews to reflect any changes to board arrangements in the interim.

33. In 2016/17 we undertook a review of delayed discharges. The Board worked with its Integration Joint Board (IJB) partners to develop an action plan to respond to the recommendations made in our report. As we did in 2017/18, we will follow up progress against these actions again in 2018/19 and will include comment on the progress made in our Annual Audit Report.

34. In 2017/18 we undertook a review of the use of temporary staffing which is an area which continues to present a challenge to the Board. Our review considered

the range and effectiveness of measures employed by NHS Lanarkshire to reduce reliance on temporary staff to deliver services. Our findings were presented to the Audit Committee meeting in September 2018 where it was agreed an action plan would be developed by officers through consultation with staff and board members. We will follow up progress of the action plan in 2018/19 and will include comment on the progress made in our Annual Audit Report.

35. During 2018/19 Audit Scotland will undertake, on behalf of the Auditor General and Accounts Commission, a national performance audit in relation to the use of revenue financed capital investment (using the Non-Profit Distributing (NPD) and Hub models). As part of this audit, 9 case study projects were selected from a range of central government, health and council projects. Audit Scotland has selected the NHS Lanarkshire Bundle (Wishaw, East Kilbride and Kilsyth Health Centres) project (delivered via Hub South West) as one of these case studies. The audit work took place during November and December 2018 and was undertaken by Performance Audit and Best Value (PABV) staff from Audit Scotland.

36. The work included a review of project documentation and meeting senior members of staff to discuss aspects of the project, including the role of the Scottish Government, Scottish Futures Trust and Hub in supporting and advising on the project. The focus of the audit is on the decision-making process to use NPD/revenue financing for the project, the implications of this and the monitoring of the project itself and the wider benefits resulting from it. The planned publication date for this national performance report is Summer 2019 and the findings from the review of the 9 case study projects will be used throughout the final report to support and illustrate Audit Scotland's findings about the national use of these schemes. The local audit team will liaise with PABV colleagues throughout the audit as appropriate.

37. In November 2018 Audit Scotland published [Health and Social Care Integration: Update on Progress](#), which identified that, while some improvements have been made to the delivery of health and social care services, Integration Authorities, councils and NHS boards need to show a stronger commitment to collaborative working to achieve the real long term benefits of an integrated system. NHS Lanarkshire should ensure that it has considered the findings of this report and takes appropriate action to address the recommendations that are relevant to the board.

Independence and objectivity

38. 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.

39. The engagement lead (i.e. appointed auditor) for NHS Lanarkshire is Fiona Mitchell-Knight, Audit Director. Auditing and ethical standards require the appointed auditor Fiona Mitchell-Knight 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 Lanarkshire.

Quality control

40. 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.

41. 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.

42. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

NHS Lanarkshire

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