

Aberdeenshire Integration Joint Board

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Aberdeenshire Integration Joint Board and the Controller of Audit

November 2021

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Key messages

2020/21 annual accounts

The financial statements of Aberdeenshire Integration Joint Board (IJB) give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The preparation of the IJB's annual accounts was not delayed by the impact of Covid-19 but the audit timetable was delayed by approximately one month.

Financial sustainability

The IJB has appropriate financial management arrangements in place.

The refresh of its medium term financial strategy was postponed due to Covid-19 but plans are in place for it to be revised by 31 March 2022. This should be supported by scenario planning to consider options in managing demand led budgets.

The IJB's running costs formed part of NHS Grampian's Covid-19 remobilisation plans as submitted to the Scottish Government throughout 2020/21. These plans reflected the combined health and social care funding requirements for the NHS board area as it continued to respond to the pandemic. Additional expenditure was incurred during the year which has been matched by funding from the Scottish Government.

Governance, transparency and Best Value

The governance arrangements introduced in response to the pandemic are appropriate and operate well.

Arrangements already in place to secure best value are currently being refreshed to ensure alignment with the strategic plan. The board's 2020/21 Annual Performance Report was submitted in July 2021.

Introduction

1. This report summarises the findings from our 2020/21 audit of Aberdeenshire Integration Joint Board (IJB).

2. The scope of our audit was set out in our Annual Audit Plan which was presented to the Audit Committee in March 2021. This report comprises the findings from:

- an audit of the IJB's annual accounts
- our consideration of financial sustainability.

3. The global coronavirus pandemic has had a considerable impact on health and social care services during 2020/21. This has had significant implications not least for the services delivered but also for the redeployment of staff to critical areas and the suspension of non-essential projects and activities.

Adding value through the audit

4. We add value to the IJB, through audit, by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice through our national reports and good practice guides
- providing clear conclusions on the appropriateness, effectiveness and impact of governance, performance management arrangements and financial sustainability.

5. We aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice (2016) and supplementary guidance, and International Standards on Auditing in the UK. Local government bodies have a responsibility to have arrangements in place to demonstrate Best Value in how they conduct

their activities. Our audit work this year on the IJB's Best Value arrangements has focused on the body's use of resources to secure financial sustainability.

8. As public sector auditors, we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management arrangements, the suitability and effectiveness of governance arrangements, the financial position and arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice 2016 and supplementary guidance.

9. This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

10. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. With the exception of the planned refresh of the medium term financial strategy which was paused due to Covid-19, there has been good progress with actions agreed last year.

Auditor Independence

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £27,330 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

12. This report is addressed to both the IJB and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

Part 1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of resources and performance.

Main judgements

The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The accounting timetable for the 2020/21 financial statements was not adversely impacted by Covid-19 but the audit was delayed by approximately one month.

Our audit opinions on the annual accounts are unmodified

13. Subject to the satisfactory conclusion of two ongoing audit matters which were discussed with the Audit Committee, the annual accounts for the year ended 31 March 2021 were approved on 3 November 2021. The matters which are set out in paragraph 23 ([Exhibit 2](#)) were duly concluded and the accounts were signed on 12 November 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

The annual accounts timetable was not affected by Covid-19

14. The unaudited annual accounts were received by 30 June 2021 in line with our agreed audit timetable.

15. The working papers provided to support the accounts were of a good standard and the audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly.

16. The completeness and accuracy of accounting records and the extent of information and explanations that we required for our audit were not affected by the Covid-19 pandemic.

Overall materiality is £5.4 million

17. We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of any identified misstatements on the audit. We identify a benchmark on which to base overall materiality such as gross expenditure and apply what we judge to be the most appropriate percentage level for calculating materiality values.

18. The determination of materiality is based on professional judgement and is informed by our understanding of the entity and what users are likely to be most concerned about in the financial statements. In assessing performance materiality, we have considered factors such as our findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

19. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

| Materiality level | Amount |
|---|--------------|
| Overall materiality - This is the figure we calculate to assess 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 2021. | £5.4 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 overall materiality | £3.2 million |
| Reporting threshold - 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 5% of overall materiality subject to a maximum limit of £250,000 | £250,000 |

Source: 2020/21 Audit Scotland Annual Audit Plan

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

20. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. [Appendix 2](#) also identifies the work we undertook to address these risks and our conclusions from this work.

Significant findings on the annual accounts

21. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices.

22. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality.

23. The significant findings are summarised in [Exhibit 2](#).

Exhibit 2

Significant findings from the audit of the annual accounts

| Issue | Resolution |
|---|---|
| <p>1. Unspent funding at the year end</p> <p>The Scottish Government funded the additional costs incurred by health and social care responding to the pandemic. Approximately £15.5m was unspent at the year end and was carried as an earmarked balance in reserves. When accounting for the unspent funding, some erroneous postings were made in the financial ledger.</p> <p>This matter came to light when we were concluding the audit of NHS Grampian's group accounts which includes a share of the three IJBs in the NHS board area. Adjustments were made to the IJB's comprehensive income and expenditure statement (CIES) to reduce 'other community health service expenditure' and 'taxation and non-specific grant income' by £15.9m. The accounts were resubmitted for audit.</p> <p>During the audit, we identified that the above adjustment was also incorrect. The adjustment made to 'other community health service expenditure' should have been spread across a number of lines in the CIES so that the correction was matched with the original erroneous entries.</p> <p>Although there was no impact on the IJB's surplus for the year, a number of individual lines in the CIES were significantly misstated.</p> | <p>The audited accounts have been amended. Including the original adjustment and the correcting entries, the following postings were made:</p> <p><u>Debit entries (reducing income) (£000):</u></p> <p>Taxation/non-specific grant income £15,852</p> <p>Older People Services income £512</p> <p>total £16,364</p> <p><u>Credit entries (reducing expenditure) (£000)</u></p> <p>other community health services £11,532</p> <p>management and business services £4,017</p> <p>adult services £815</p> <p>total £16,364</p> <p>The IJB appointed a Chief Finance and Business Officer in September 2021. Previously the role was rotated between the partners with a senior finance officer undertaking the role as an additional responsibility. With a dedicated resource now in place, we would anticipate strengthened management review arrangements being implemented to safeguard against the recurrence of similar misstatements in future.</p> |

| Issue | Resolution |
|--|---|
| <p>2. Assurance in respect of staff costs</p> <p>Audit testing in partner bodies provides assurance for the underlying health and social care transactions. At the date of the Audit Committee meeting, this work was complete in respect of NHS Grampian and substantially complete in respect of Aberdeenshire Council. There was ongoing audit work to gather assurance in respect of an overtime payment which was not supported by an authorised timesheet. The matter was exacerbated because there had been changes in management at the relevant location and timesheets had not been retained routinely although the council's approved procedure requires locations to retain timesheets for three years.</p> | <p>Additional audit work was undertaken which provided sufficient assurance for us to conclude this matter satisfactorily. We also obtained additional assurances from management through the signed letter of management representation.</p> |

24. There were no other identified misstatements and there are no unadjusted errors to report.

Good Practice

25. We have identified the management commentary included with the annual accounts as an example of good practice. It explains the role and remit of the IJB and sets out the aims for whole system working. In particular, a management commentary should 'tell the story' of the year and explain the content of the financial statements. In this case, these aims have been successfully achieved. A comprehensive report has been provided explaining the impact of Covid-19 on the board, its services and finances.

Part 2. Financial management and sustainability

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services.

Main judgements

The IJB has appropriate financial management arrangements in place.

The planned refresh of the medium-term financial strategy was postponed due to Covid-19 but is due to be revised by 31 March 2022.

The IJB's running costs formed part of NHS Grampian's Covid-19 remobilisation plans as submitted to the Scottish Government throughout 2020/21. These plans reflected the combined health and social care funding requirements for the NHS board area as it continued to respond to the pandemic. Additional expenditure was incurred during the year which has been matched by funding from the Scottish Government.

The 2020/21 budget included planned savings to address the funding gap

26. The IJB does not have any assets, nor does it directly incur expenditure or employ staff, although the position of Chief Officer is regarded as staff in accordance with regulations. All IJB funding and expenditure is received and incurred by Aberdeenshire Council and NHS Grampian, as the partner bodies, with transactions processed in their accounting records. Satisfactory arrangements are in place to identify income and expenditure and report financial information to the IJB.

27. Regular reporting by the Chief Finance Officer provided the IJB with clear information on actual and forecast positions. The agreed budget for 2020/21 was set at £335m with an assumption that budget savings of £5.5m would be achieved through service redesign and reduced use of high cost locum and agency staff.

28. In March 2020, NHS Grampian was required to provide the Scottish Government with best estimates of the additional costs caused by the pandemic through to March 2021. An initial mobilisation plan was submitted in March 2020 with regular updates thereafter. For NHS

Grampian, the additional cost was estimated at £62.7m split between services directly managed by the NHS board (£29.1m) and services delegated to the three IJBs which includes costs for social care services (£33.6m).

29. The additional costs included increased use of personal protection equipment and agency workers. It was also identified at an early stage that, as a result of the pandemic, a significant proportion of planned savings would not be met.

The IJB returned an underspend in 2020/21

30. The impact on public finances of the Covid-19 pandemic has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

31. Aberdeenshire IJB received an additional £20.6m of income to help cover the additional costs of dealing with the Covid-19 costs. Due to the timing of the additional funding, it could not all be spent in the year and, as a result, earmarked balances of £15.5m have been included in reserves at 31 March 2021. This is shown in [Exhibit 3](#). These balances will be carried forward and used to alleviate the ongoing cost pressures arising from Covid-19.

32. During the year, a number of services were paused and staff were redeployed to support the response to the pandemic. As a result, the board made savings against its budget. Overall, an underspend of £4.6m was returned for the year.

Exhibit 3

Performance against budget

| IJB budget summary | £m |
|---|---------------|
| Underspend against revenue budget | 4.597 |
| Underspend against Scottish Government additional funding (earmarked funding) | 15.452 |
| Transfer of Dental Project funds from NHS Grampian | 0.400 |
| Total underspend carried to reserves at 31 March 2021 | 20.449 |

Source: 2020/21 Aberdeenshire Integration Joint Board Annual Accounts

The budget process was appropriate

33. Regular finance updates were submitted to meetings of the IJB throughout the year. The outturn to date and forecast year-end outturn position were made clear within each report and the actual year-end outturn position was in line with expectations. The updates also provided information on additional Covid-19 funding from the Scottish Government.

34. In addition, as part of the budget setting preparations, a financial outlook and outline plan was considered in December 2020. This led to the approval of the 2021/22 revenue budget in March 2021. The budget excludes additional costs arising from Covid-19. It is understood such expenditure will continue to be funded by the Scottish Government, initially through the use of earmarked balances which were carried to reserve. The budget did however identify a shortfall of £4m and consequently, the board agreed to draw £1m from the general reserve balance to assist in reducing the financial pressure.

35. The board developed a medium term financial strategy in 2017. It had been intended that the strategy would have been updated during 2020 but due to Covid-19, the decision was taken to delay the refresh. Plans are in place to complete this work by 31 March 2022.

36. We observed that senior management and members received regular and accurate financial information on the IJB's financial position and have concluded the IJB has appropriate budget monitoring arrangements.

Financial systems of internal control operated effectively

37. Aberdeenshire IJB relies on information generated by its partner bodies (Aberdeenshire Council and NHS Grampian) for key financial systems such as the general ledger and payroll. The details of the IJB's financial transactions are processed through the partners' systems and those partners are responsible for appropriate systems of internal control. The IJB's transactions are recorded separately from those of the partner bodies in their respective ledgers.

38. As part of our planned audit approach, in accordance with ISA 402, we sought assurances from the external auditor of the partner bodies on the operation of the respective systems of internal control.

39. In respect of 2020/21, the external auditor for NHS Grampian provided an update on payments to primary care practitioners which are administered by NHS National Services Scotland (NHS NSS) on behalf of all boards. Annual assurance is intended to be provided through a service audit covering the operation of a range of expected controls across the four primary care payment streams.

40. Following qualified opinions in 2019/20, NHS NSS has worked with the service auditor to address the matters raised. While this work has progressed, it was not sufficiently developed in respect of the financial year 2020/21 and therefore unqualified opinions were given for a second year.

41. Additional audit procedures were however undertaken locally by NHS Grampian's external auditor which provided sufficient assurance to confirm the accuracy of the amounts involved.

Standards of conduct and arrangements for the prevention and detection of fraud and error are appropriate

42. The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead it has adopted those in place at its partner bodies. Overall, we have concluded that satisfactory arrangements are in place.

Part 3. Governance, transparency, and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information. Using resources effectively and continually improving services.

Main judgements

The governance arrangements introduced in response to the pandemic are appropriate and operate effectively.

Arrangements already in place to secure best value are currently being refreshed to ensure alignment with the strategic plan.

Governance arrangements operating throughout the Covid-19 pandemic have been appropriate and operate effectively

43. During 2020/21, the IJB continued to hold board and committee meetings virtually. In April 2020, meetings were promptly transferred online and continued to be held in line with original timetables. The Covid-19 pandemic has not therefore had a significant impact on the IJB's governance arrangements, including scrutiny and decision-making.

Change in senior officers

44. Following external recruitment processes, permanent appointments were made in respect of the Chief Officer in March 2021 and the Chief Finance and Business Officer in September 2021. An interim chief officer arrangement had been in place since autumn 2019. With regard to the chief finance officer, the IJB agreed in July 2021 to proceed and recruit its own officer. Previously, a dual responsibility arrangement had existed with the partner bodies, most recently the deputy director of finance at NHS Grampian also acted as the IJB's chief finance officer.

Arrangements are in place to secure Best Value

45. IJBs have a statutory duty to have arrangements in place to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

46. We have previously commented positively in respect of Aberdeenshire IJB's arrangements. A new strategic plan was however approved in December 2019 and work is ongoing to refresh the board's performance management framework in line with the new strategic plan. A new approach and timetable

were agreed in November 2020 which introduced themed performance reporting around the transformational initiatives and projects included in the strategic plan. From February 2021, reports were to be submitted for the board's consideration, commencing with Operation Home First, followed by Digital First and thereafter a series of reports on Reshaping Care. Themed reports were submitted to the board from February 2021. These provided an update on progress with a view to providing a performance report at a later date.

47. The board also has an established process of publishing a medium term financial strategy and an annual workforce plan. These too will be subject to revision in light of the experiences from the pandemic to ensure they support the new strategic plan.

Annual performance report

48. The pandemic is expected to have had a substantial impact on performance measures, particularly for services which have been temporarily suspended, are operating at a reduced level or have had to adapt to new ways of working.

49. The Public Bodies (Joint Working) (Scotland) Act 2014 requires IJBs to produce an annual performance report covering areas such as: assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, and the inspection of services.

50. The board took advantage of the extended deadline of 31 October permitted by the Scottish Government for submission of its 2019/20 Annual Performance Report. This extension was not required by Aberdeenshire in 2020/21 as the board approved and submitted its 2020/21 report by 31 July 2021. The national performance data usually required for the report is not yet fully available and therefore the Scottish Government permitted the national performance indicators to be based on 2020 calendar data rather than 2020/21 financial year.

51. With restrictions on national performance information, the local redeployment of staff and the implementation of a new framework locally to support the strategic plan, there has been less performance information reported to the board during the year. There have however been regular updates.

52. Officers at all levels of health and social care met regularly during the year to discuss activity levels. A daily dashboard of key performance data was used to assist service planning. For example, this included delayed discharge numbers, hospital occupancy levels and care home statistics.

Recommendation 1

Performance information should be presented on a regular basis to ensure that IJB members are aware of overall performance and able to hold partners to account.

Review of adult social care services

53. An independent, national review of adult social care services was published in February 2021. This was requested by the Scottish Government in September 2020 with the primary aim of the review being to recommend improvements to adult social care services in Scotland. The review made a number of recommendations including the set-up of a National Care Service for Scotland that is equal to the NHS and that self-directed support must work better for people with decisions being based on their needs, rights and preferences.

54. The Scottish Government consulted on the recommendations in summer 2021 to which the IJB submitted a response. In preparation, there was a workshop session with board members and the board met in October 2021 to formally consider its proposed response. The IJB will continue to monitor developments and is actively engaged in discussions with partners and stakeholders.

Appendix 1. Action plan 2020/21

2020/21 recommendations

| Issue/risk | Recommendation | Agreed management action/timing |
|--|---|--|
| <p>1. Performance information</p> <p>With restrictions on the availability of national performance data, the local redeployment of staff and the implementation of a new framework locally to support the strategic plan, less performance information has been reported to the board in respect of this financial year.</p> <p>There is a risk that the board is not able to undertake effective scrutiny.</p> | <p>Performance information should be presented on a regular basis to ensure that the IJB members are aware of overall performance and able to hold partners to account.</p> | <p>IJB performance reports are now in a new format and focus on the transformational workstreams under our strategic delivery plan. These are still in their early stages of development but follow each Strategic Planning Group meeting which reports on progress to the IJB, so approx. every 2 months.</p> <p>Transformation and Strategy Manager</p> |

Appendix 2. Significant audit risks

The table below sets out the audit risks we identified during our planning of the audit in our annual audit plan and how we addressed each risk in arriving at our conclusion.

Risks of material misstatement in the financial statements

| Audit risk | Assurance procedure | Results and conclusions |
|---|--|--|
| <p>1.Risk of material misstatement due to fraud caused by the management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p> <p>This risk includes the potential for management to influence the results in the financial statements through estimates and judgements. In response to Covid-19, some internal controls were amended to maintain processing levels and, in some instances, this may have increased the opportunity for management override</p> | <p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p> | <p>Satisfactory</p> <p>The external auditors of NHS Grampian and Aberdeenshire Council provided assurances for the respective bodies which confirmed there were no major weaknesses in the systems of internal control likely to have a material impact on the financial position of the IJB.</p> |
| <p>2.Risk of misstatement of independent family health service practitioners' expenditure</p> <p>Payments to primary care contractors are a material and complex account area with payments of around £90m (Aberdeenshire IJB's share of</p> | <p>Service auditor reports.</p> | <p>Satisfactory</p> <p>Assurances from the external auditor of NHS Grampian confirmed that there are no major weaknesses in the systems of internal control for the health board likely to</p> |

| Audit risk | Assurance procedure | Results and conclusions |
|---|---|---|
| <p>Grampian's total of £250m). Some payment verification activities were suspended as a result of Covid-19 and interim arrangements were put in place to protect services and ensure the continuity of payments to contractors.</p> <p>There is a risk of misstatement in the annual accounts due to reduced payment verification checks.</p> | | <p>have a material impact on the IJB</p> |
| <p>3.Presentation and disclosure of Covid-19 transactions</p> <p>As part of the Scottish Government's Covid-19 response, councils have distributed significant amounts of stimulus and sustainability funding. With regard to IJBs, this included payments to care providers such as care homes.</p> <p>Depending on the nature of the arrangement, the IJB/council acts as either a principal or an agent and consequently, different accounting treatment is applies:</p> <ul style="list-style-type: none"> • as principal – funds should be recorded through the primary financial statements on an accruals basis • on an agency basis – it is recommended (but not mandatory) that material receipts and payments are disclosed as a note to the accounts with an appropriate audit trail (ie such payments are not included in the primary financial statements). <p>There is a risk that the correct accounting treatment is not applied resulting in a material misstatement in the financial statements.</p> | <p>National guidance will be followed.</p> <p>Discussions at IJB CFO group.</p> | <p>Satisfactory.</p> <p>Financial disclosures in the annual accounts are in line with national guidance.</p> |

| Audit risk | Assurance procedure | Results and conclusions |
|--|--|--|
| <p>4.Financial capacity</p> <p>The chief finance officer has dedicated finance support from each of the partner bodies. Due to internal changes in the Aberdeenshire Council finance team, there is a change in the officer allocated to support the IJB. In addition, the chief finance officer has indicated his intention to step down from the role at 30 June 2021. At that point, the IJB's 2020/21 annual accounts will be available but not audited.</p> <p>With alternative arrangements yet to be agreed/embedded, there is a risk that the IJB will not have sufficient financial management arrangements in place</p> | <p>Good working arrangements exist between the IJB and partner bodies,</p> | <p>Satisfactory</p> <p>Arrangements in place during the year provided good support to the chief finance officer who extended his period in the role until the recruitment was completed for the newly created post of chief finance and business officer.</p> |

Aberdeenshire Integration Joint Board

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www.audit-scotland.gov.uk/accessibility



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