

# East Dunbartonshire Integration Joint Board

2021/22 Annual Audit Report



 AUDIT SCOTLAND

Prepared for East Dunbartonshire Integration Joint Board and the Controller of Audit  
27 October 2022

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# Key messages

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## 2021/22 annual accounts

- 1 East Dunbartonshire Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2022 and the income and expenditure for the year. They were properly prepared in accordance with regulations and guidance.
- 2 The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

## Financial management and sustainability

- 3 Joint Board's across Scotland were operating in a volatile and challenging environment in 2021/22. The Integration Joint Board (IJB) had to prioritise its health and social care response to the Covid-19 pandemic against the backdrop of workforce and financial challenges.
- 4 The IJB has appropriate and effective financial management. Systems of internal control operated effectively over financial systems.
- 5 Covid-19 funding of £16.552 million was received in 2021/22; £9.963 million was unspent at 31 March 2022 and is included in reserves to cover future costs.
- 6 A medium-term financial plan has been developed and reflects the impact of Covid-19. The IJB is projecting a budget deficit of £11.484 million over the period 2022-27.
- 7 Staff pay awards are expected to be higher than those currently included in the budget. This will add to the future pressures on the IJB's budget.
- 8 There remain workforce pressures within both partner organisations. The IJB is developing a 3-year Workforce Plan in tandem with the Strategic Plan 2022-2025 to ensure that it has a workforce available to deliver on the Plan.

## Governance, Transparency and Best Value

- 9 There is scope for a greater commitment to openness and transparency by the IJB Board in live-streaming meetings and publishing board papers on the website.
- 10 There is effective scrutiny, challenge and informed decision making.

- 11** The IJB has good arrangements in place for managing and reporting performance. It has appropriate arrangements in place to assess and report on how it aims to deliver Best Value in how it operates.
- 12** Performance has declined compared to 2020/21 but this reflects reduced activity in the previous year due to the pandemic.

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# Introduction

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**1.** This report summarises the findings arising from the 2021/22 audit of East Dunbartonshire Integration Joint Board (the IJB).

**2.** The scope of the audit was set out in our 2021/22 Annual Audit Plan presented to the Performance, Audit and Risk Committee on 31 March 2022. This report comprises the findings from:

- the audit of the East Dunbartonshire Integration Joint Board's 2021/22 annual accounts
- consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#).

## Adding value through the audit

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

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

## Responsibilities and reporting

**4.** 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 and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

**5.** Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the Code of Audit Practice 2016 and supplementary guidance, and International Standards on Auditing in the UK.

**6.** As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on the effectiveness of the IJB's performance management arrangements, the suitability and effectiveness of corporate governance arrangements, the financial position and arrangements for securing financial sustainability.

**7.** Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#), and supplementary guidance.

**8.** This report raises matters from our audit. 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.

**9.** Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and the steps being taken to implement them.

### **Audit appointment from 2022/23**

**10.** The Accounts Commission is responsible for the appointment of external auditors to local government bodies. 2021/22 is the last year of the current appointment round.

**11.** The procurement process for the new round of audit appointments was completed in May 2022. From financial year 2022/23 Mazars will be the appointed auditor for the IJB. We are working closely with the new auditors to ensure a well-managed transition.

### **New Code of Audit Practice**

**12.** A new [Code of Audit Practice](#) applies to public sector audits for financial years starting on or after 1 April 2022. It replaces the Code issued in May 2016.

**13.** The Code outlines the objectives and principles to be followed by all auditors. The audit of financial statements is covered by auditing standards, so the Code focuses more on the wider dimension objectives and responsibilities of public sector auditors. It is a condition of their appointment by the Auditor General for Scotland or the Accounts Commission that they follow it.

### **Auditor Independence**

**14.** 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 comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

**15.** We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2021/22 audit fee of £27,960 as set out in our 2021/22 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**16.** 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](http://www.audit-scotland.gov.uk) in due course.

**17.** We would like to thank IJB Board members, Performance, Audit and Risk Committee members and senior officers for their co-operation and assistance over the last six years.

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# 1. Audit of 2021/22 annual accounts

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

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## Main judgements

East Dunbartonshire Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2022 and the income and expenditure for the year. They were properly prepared in accordance with regulations and guidance.

The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

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## Our audit opinions on the annual accounts are unmodified

**18.** The IJB's annual accounts for the year ended 31 March 2022 were approved by the Performance, Audit and Risk Committee on 27 October 2022. 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 relevant regulations and guidance.

## The unaudited annual accounts were submitted for audit in line with the agreed timetable

**19.** We received the unaudited annual accounts on 28 June 2022 in line with our agreed audit timetable. The annual accounts submitted for audit were of a reasonable standard as were supporting working papers. Finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.



## There were no objections raised to the annual accounts

**20.** The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The IJB complied with the regulations. There were no objections to the 2021/22 annual accounts.

## Our audit testing reflected the calculated materiality levels

**21.** We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report. 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.

**22.** 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 annual accounts. 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.

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

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### Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£2.000 million
Performance materiality	£1.000 million
Reporting threshold	£60 thousand

Source: Audit Scotland

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## Significant findings to report on the annual accounts

**24.** 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 IJB's accounting practices covering accounting policies, accounting estimates and financial statements disclosures.

25. We have significant findings on the annual accounts, and these are summarised in [Exhibit 2](#).

## Exhibit 2

### Significant findings from the audit of financial statements

Issue	Resolution
<p><b>1. The unaudited Annual Accounts do not comply with the Local Authority Accounts (Scotland) Regulations 2014.</b></p> <p>The unaudited annual accounts did not fully comply with the Local Authority Accounts (Scotland) Regulations 2014 in the following respects:</p> <ul style="list-style-type: none"> <li>• They have not been titled “unaudited annual accounts” and have instead been referred to as “draft annual accounts”</li> <li>• The date of the meeting to authorise the audited annual accounts is incorrectly disclosed – only the date that the unaudited accounts were issued should be disclosed</li> <li>• Statement of Responsibilities should not have any narrative after the final bullet point (Approve the Annual Accounts)</li> <li>• Responsibilities of the Chief Finance and Resources Officer – this should be dated 28 June 2022 which is the date the Unaudited Accounts were issued.</li> </ul> <p>For clarity the only statements requiring a signature prior to submission of the unaudited accounts to the auditor are the Statement of Responsibilities and Balance Sheet. These require only to be signed by the Chief Finance and Resources Officer. Regulation 10(3) sets out the more detailed sign off requirements on the audited accounts.</p> <p>The IJB is in breach of the Local Authority Accounts (Scotland) Regulations 2014.</p>	<p>The IJB should ensure it has procedures in place to ensure that the unaudited annual accounts comply with the requirements of the Local Authority Accounts (Scotland) Regulations 2014.</p> <p><b>Recommendation 1</b></p> <p>(Refer <a href="#">Appendix 1</a>, action plan)</p>
<p><b>2. Significant increase in reserves</b></p> <p>The balance held in reserves for future spending amounted to £26.990 million at 31 March 2022, compared to £12.844 million as at 31 March 2021.</p>	<p>For information only.</p>

Issue	Resolution
<p>This significant increase is due to a combination of funding received from the Scottish Government late in the year which has been carried forward for use in 2022/23 and the release of funding previously withheld by the Scottish Government until reserve balances were used. This funding is included as an underspend against budget for the partner bodies in the annual accounts as the funding is paid to the IJB through the partners.</p>	

Source: Audit Scotland

**26.** In the unaudited annual accounts, the prior year set aside figure and income contribution had been restated in the comprehensive income and expenditure statement. Both figures were reduced by £0.225 million, due to the set aside data incorrectly including activity related to the Royal Hospital for Children. While noting that this was a prior period error, the restatement of £0.225 million is not material and should not have been restated. We requested that the prior year balances were reinstated, and this has been corrected.

**27.** We have obtained audit assurances over the identified significant risks of material misstatement to the financial statements. [Exhibit 3](#) sets out the significant risks of material misstatement to the financial statements we identified in our 2021/22 Annual Audit Plan.

### Exhibit 3

#### Significant risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results
<p><b>1. Risk of management override of controls</b></p> <p>International Auditing Standards require that audits are planned to consider the risk of 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>Service auditor assurances obtained from the external auditors of East Dunbartonshire Council and NHS Greater Glasgow and Clyde in line with the 2021/22 Integration Joint Boards Protocol for Auditor Assurances issued by Audit Scotland.</p> <p>Agreement of contributions received from partner bodies to be included in the IJB's annual accounts to letters of assurance provided by East Dunbartonshire Council and</p>	<p>Testing of income and expenditure transactions was carried out by the external auditors of the IJB's partner bodies. No issues were identified which would have an impact on the processing of IJB transactions or our audit approach. We did not identify any instances of management override of controls. No further audit work required.</p>

Audit risk	Assurance procedure	Results
<p><b>2. Accounts Inspection Advert</b></p> <p>The 2020/21 accounts inspection advert inaccurately advised that objections could be sent to IJB officers when these should be directed to the auditor only. The advert also did not state when the inspection period was ending, and the objection end date was one working day too early.</p> <p><b>Risk:</b> The IJB is in breach of the Local authority Accounts (Scotland) Regulations 2014.</p>	<p>NHS Greater Glasgow and Clyde.</p> <p>Reviewed the accounts inspection advert for 2021/22 and ensure it was published in line with the criteria set out in the Local Authority Accounts (Scotland) Regulations 2014.</p>	<p>We reviewed the accounts inspection advert and confirmed that it complied with the Local Authority Accounts (Scotland) Regulations 2014. No further audit work required.</p>

Source: Audit Scotland Annual Audit Plan 2021/22

## There were no misstatements identified in the annual accounts

**28.** There were no misstatements identified in the annual accounts. In accordance with normal audit practice, a number of presentational and disclosure amendments were discussed and agreed with management.

## The management commentary complies with the applicable guidance but there remains scope for improvement

**29.** The management commentary that accompanies the annual accounts should clearly explain how the IJB has performed against its budget and how this is reconciled to the financial statements. The 2021/22 management commentary provides reasonable discussion on the year under review including the impact of Covid-19 on the IJB.

**30.** In previous years we reported that the management commentary and annual governance statements suffered from excessive detail and that they should be made more understandable for the reader. Improvements have been made to the management commentary and annual governance statement to reduce superfluous information. Management should continue to seek opportunities to develop both areas further. For example, there remains scope to improve the presentation by using infographics rather than block text within the management commentary. Good progress was made on prior year recommendations.

## **The annual governance statement provides a good level of disclosure on the IJB's governance framework**

**31.** The IJB has adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the IJB Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of Reference and membership of IJB Board committees, the Scheme of Delegation to Officers and the Financial Regulations.

**32.** There is a Local Code of Corporate Governance which is reviewed and updated annually. The local code follows the principles set out in the CIPFA /SOLACE Delivering Good Governance in Local Government: Framework 2016. The IJB's annual governance statement complies with this guidance.

**33.** The statement presents a good explanation and assessment of the IJB's governance arrangements for the year under review. The impact that Covid-19 on these arrangements in 2021/22 has been detailed.

## **Good progress was made on prior year recommendations**

**34.** The IJB has made good progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

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## 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.

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### Main judgements

Joint Board's across Scotland were operating in a volatile and challenging environment in 2021/22. The IJB had to prioritise its health and social care response to the Covid-19 pandemic against the backdrop of workforce and financial challenges.

The IJB has appropriate and effective financial management arrangements in place. Systems of internal control operated effectively over financial systems.

Covid-19 funding of £16.552 million was received in 2021/22; £9.963 million was unspent at 31 March 2022 and is included in reserves to cover future costs.

A medium-term financial plan has been developed and reflects the impact of Covid-19. The IJB is projecting a budget deficit of £11.484 million over the period 2022-27.

Staff pay awards are expected to be higher than those currently included in the budget. This will add to the future pressures on the IJB's budget.

There remain workforce pressures within both partner organisations. The IJB is developing a 3-year Workforce Plan in tandem with the Strategic Plan 2022-2025 to ensure that it has a workforce available to deliver on the Plan.

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### Financial management

**35.** It is the IJB's responsibility to ensure that its financial affairs are conducted in a proper manner. As auditors, we need to consider whether audited bodies have established financial management arrangements.

**36.** The Chief Finance and Resources Officer was in post throughout the accounting year and is responsible for ensuring that appropriate financial services are available to the IJB and Chief Officer.

**37.** The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance and Resources Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records. Satisfactory arrangements are in place to identify this income and expenditure and report this financial information to the IJB Board.

**38.** The partner bodies have sound systems of internal control in place over the key financial systems which the IJB rely upon to produce their accounts.

### **Our audit work addressed the wider audit dimension risks identified in our 2021/22 Annual Audit Plan**

**39.** [Appendix 2](#) sets out the wider audit dimension risks relating to financial management and sustainability that we identified in our 2021/22 Annual Audit Plan. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

### **The IJB reported an underspend in 2021/22**

**40.** The IJB reported an underspend of £14.146 million against a budgeted breakeven position ([Exhibit 5](#)). This underspend was mainly due to unspent late funding received from the Scottish Government to be carried-forwarding into future years. This most significant element refers to Covid-19 funding (£9.963 million) which has been transferred to earmarked reserves. This will be available to support ongoing expenditure related to Covid-19 and the recovery of services during 2022/23. Additional funding received during the later stages of the financial year mask the true extent of underspends on revenue budgets. This has been reported throughout the year to the IJB Board through regular revenue monitoring updates.

### **Exhibit 5 Performance against budget**

<b>IJB budget summary</b>	<b>Budget £m</b>	<b>Actual £m</b>	<b>Variance £m</b>
Net Expenditure	212.712	198.566	14.146
<b>Funded by</b>			
NHS Greater Glasgow and Clyde	149.959	134.666	15.293
East Dunbartonshire Council	62.753	63.900	(1.147)
<b>Total</b>			<b>14.146</b>

Source: EDIJB Annual Accounts 2021/22

## The budget process and monitoring arrangements are appropriate and clear information was provided to IJB board members throughout the year

41. Detailed budget monitoring reports were submitted to the IJB Board and the Performance, Audit and Risk Committee throughout the year. The outturn to date and projected year-end outturn position were clearly stated in these reports while the actual year-end outturn position was in line with expectations.

42. The content of the budget monitoring reports was updated to reflect the financial impact of Covid-19 and a section was included that highlighted additional income received and expenditure incurred due to Covid-19. This ensured the IJB Board members were aware of how Covid-19 impacted on the overall financial position and outturn.

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

## The IJB has a medium-term financial plan

44. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

45. In March 2022, the IJB approved its medium-term financial plan, which spans the period 2022-27. The plan covers most of the key areas, including the Covid-19 pandemic impact and response.

46. The Strategic Plan 2022-25 has forecasted a budget deficit of £11.484 million over the period 2022-27, see [Exhibit 6](#). Based on the projected income and expenditure figures the IJB will require to achieve savings of between £0.5 million and £3 million each year from 2022/23 onwards. The aim of the Strategic Plan 2022-25 is to set out how the IJB will take action to address the financial challenges across a number of key areas identified. These areas are:

- Delivering services differently through transformation and service Redesign
- Strategic commissioning
- Prevention and early intervention
- Efficiency savings
- Shifting the balance of care
- Demand management

### Exhibit 6 IJB Scenario Financial Planning against budget

	2022/23	2023/24	2024/25	2025/26	2026/27	Total
Total Cost Pressures	15.064	5.539	5.779	6.032	6.301	38.716



Anticipated Funding	(14.615)	(2.989)	(3.096)	(3.207)	(3.325)	(27.232)
Financial Challenge	0.449	2.550	2.683	2.825	2.977	11.484

Source: East Dunbartonshire Integration Joint Board Strategic Plan 2022-2025

**47.** As the country begins to emerge from the pandemic, and the implications for public services and funding become clearer, the IJB should seek to ensure it has a clear financial strategy underpinning its service priorities. The extent of the challenges means that services will need to change if they are to be sustainable in the future. Maintaining, and ultimately increasing service delivery as health and social care services are remobilised, is a key priority for the IJB at this time.

**48.** Overall, the IJB has shown good progress in developing the medium-term financial strategy and strategic plan. It is acknowledged that medium-term planning is difficult during the pandemic and during the period of uncertainty such as we are in now. The Scottish Government's proposals for a new National Care Service add to the uncertainty. One-year funding settlements exacerbate this also.

## Recommendations 2 and 3

The IJB should continue to explore and progress transformational change with its partners.

The medium-term plan should be revisited to take account of the longer-term financial challenges facing the Board.

## The impact of Covid-19 has resulted in a significant increase in the IJB's reserves

**49.** The reserves policy of the IJB was approved by the IJB Board in August 2016. The integration scheme and the reserves policy set out the arrangements between the partners for addressing and financing any overspends or underspends. Both documents highlight that any underspend in an element of the operational budget arising from specific management action may be retained by the IJB to either fund additional in year capacity or be carried forward to fund capacity in future years of the Strategic Plan 2022-2025. Alternatively, these can be returned to the partner bodies in the event of a windfall saving.

**50.** The IJB's reserves policy states that a prudent level of unearmarked general reserves will represent approximately 2 per cent of net expenditure to smooth financial variations over the years. This 2 per cent equates to approximately £3.9 million in 2021/22. As a result of the surplus in 2021/22, the contingency general reserve has a £3.078 million balance which is an increase

from the £1.935 million balance in 2020/21 but still leaves insufficient capacity for responding to future in-year pressures. The Chief Finance and Resources Officer regularly reviews the level of unearmarked reserves to ensure compliance with the reserves policy and provides updates to the IJB Board throughout the year.

**51.** The IJB has also increased the level of earmarked reserves to £23.912 million (2020/21: £10.909 million) which are available to deliver on specific strategic priorities. The most significant element relates to Covid-19 funding which accounts for £9.9 million of earmarked reserves. Funding attributed to this area was announced on the 25 February 2022 and has been carried forward to fund expenditure relating to Covid-19 during 2022/23.

**52.** We are pleased to note that all earmarked elements represent genuine commitments and have been clearly explained within the management commentary in the 2021/22 annual accounts.

**53.** [Exhibit 7](#) below sets out the reserves balances since the inception of the IJB in 2016/17 to 2021/22. The balance is significantly higher than it has been at any other point in the IJB's history, primarily due to ring-fenced monies which have to be spent in areas set out by the Scottish Government.

## Exhibit 7

### Reserves 2016/17 to 2021/22

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£m	£m	£m	£m	£m	£m
Unearmarked Reserves	2.661	0.957	0.041	0	1.935	3.078
Earmarked Reserves	2.570	3.130	1.853	0.804	10.909	23.912
<b>Total Reserves</b>	<b>5.231</b>	<b>4.087</b>	<b>1.894</b>	<b>0.804</b>	<b>12.844</b>	<b>26.990</b>

Source: East Dunbartonshire Integration Joint Board 2016/17 to 2021/22 Annual Accounts

**54.** In September 2022, the Scottish Government commenced discussions with IJBs regarding the possible clawback of reserves to meet future funding pressures. These discussions are at an early stage so further information will be required to support the IJB Board in making informed decisions on the use of reserves.

## There remain significant workforce pressures within both partner organisations

**55.** There are significant workforce pressures in the NHS and social care systems. In its February 2022 [NHS in Scotland 2021](#) report, in the context of the scale and pace of remobilisation, Audit Scotland noted the risk of workforce issues in the NHS. This included concerns about staff wellbeing, sustainability

because of retirements, recruitment challenges, and the need to ensure the appropriate skills mix. From a social care perspective, Audit Scotland's 2022 [Social Care](#) briefing highlighted that the social care workforce has high vacancy rates with many services facing recruitment problems. Together with the increasing demand for social care, this presents a risk to the capacity and quality of social care services.

**56.** The workforce issues being experienced nationally are replicated within both the partner organisations of the East Dunbartonshire IJB. These issues have the potential to impact on the IJB's performance.

**57.** The IJB is developing a 3-year Workforce Plan in tandem with the Strategic Plan 2022-2025 to ensure that it has a workforce available to deliver on the Plan. In addition, the workforce plan will link to both partners' workforce plans. A key element will be retaining and developing the current workforce.

### **The Scottish Government's proposals for a new National Care Service have the potential to significantly change the way that IJBs are structured and operate**

**58.** Following the publication of the [Independent Review of Adult Social Care](#) in February 2021, work is currently under way nationally to develop and implement a new National Care Service (NCS). The Scottish Government expects the new NCS to be operational by 2026. These proposals have the potential to significantly change the way that IJBs are structured and operate.

**59.** In its January 2022 [Social Care](#) briefing, Audit Scotland noted stakeholders concerns about the extent of the proposals for reform and the time it will take to implement them. Many of the current issues experienced by the social care sector, for example the workforce pressures, cannot wait for the Scottish Government to implement a new NCS. In its formal response to the national consultation on the new NCS proposals, the IJB highlighted similar points to those identified in the Audit Scotland national report. Whilst supportive of opportunity to discuss improvements to users experience of social care services, the IJB emphasised the importance of ongoing discussions on the short, medium, and long-term challenges relating to funding, staffing, and service redesign.

### **Financial systems of internal control operated effectively**

**60.** The IJB does not have its own financial systems and instead relies on partner bodies' financial systems. All financial transactions are therefore processed under the partner bodies' internal controls.

**61.** As part of our audit approach, we sought assurances from the external auditors of NHS Greater Glasgow and Clyde and East Dunbartonshire Council. These assurances were received and confirmed there were no significant weaknesses in the systems of internal controls for either the health board or the council.

**62.** As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. While the IJB had

comprehensive financial regulations in place during the year, these were due for review in March 2020. The updated financial regulations were presented and approved by the IJB Board in March 2022. These documents should be reviewed periodically to confirm that they remain fit for purpose for the operations of the IJB.

### **Internal audit provided a reasonable level of assurance over the adequacy and effectiveness of the IJB's framework of governance, risk management and internal control**

**63.** Internal audit provides the IJB with independent assurance on risk management, internal control, and corporate governance processes. For the IJB, internal audit is delivered by the Chief Auditor of East Dunbartonshire Council.

**64.** We found the internal audit function to be operating effectively, and in line with the Public Sector Internal Audit Standards (PSIAS) requirements.

**65.** PSIAS require the provision of an annual internal audit opinion, to inform the IJB's annual governance statement. Internal audit issued its Annual Assurance Report to the IJB in June 2022 which included the opinion that: overall, reasonable assurance can be placed on the adequacy and effectiveness of the partnership's framework of governance, risk management and internal control arrangements for the year ending 31 March 2022.

### **Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate**

**66.** The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. We reviewed the arrangements in place at East Dunbartonshire Council and NHS Greater Glasgow and Clyde and found them to be adequate. The IJB has a Code of Conduct in place to which members subscribe and the Members' Registers of Interests are publicly available on the IJB's website.

**67.** The board requires that all members must comply with the Standards in Public Life – Code of Conduct for Members of Devolved Public Bodies. In August 2016, the IJB Board agreed to adopt the template Code of Conduct for IJBs which had been produced by the Scottish Government. Based on our review of these arrangements we concluded that the IJB has effective arrangements in place for the prevention and detection of corruption and we are not aware of any specific issues that we require to bring to your attention.

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## 3. Governance, transparency and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information.

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### Main Judgements

There is scope for a greater commitment to openness and transparency by the IJB Board in live-streaming meetings and publishing board papers on the website.

There is effective scrutiny, challenge and informed decision making.

The IJB has good arrangements in place for managing and reporting performance. It has appropriate arrangements in place to assess and report on how it aims to deliver Best Value in how it operates.

Performance has declined compared to 2020/21 but this reflects reduced activity in the previous year due to the pandemic.

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### There is scope for a greater commitment to openness and transparency by the IJB Board

**68.** The IJB made some changes to its governance arrangements in response to the pandemic. These have been set out in the annual governance statement in the annual accounts.

**69.** There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant, and timely information about how the body is taking decisions and using resources.

**70.** The IJB has its own website which includes the schedule of meetings and the agendas, reports, and minutes for each meeting of the IJB Board and the Performance, Audit and Risk Committee.

**71.** Typically, meetings of the IJB Board are open to the public however, this was suspended due to Covid-19. Technology is being embraced at varying levels across the public sector to ensure openness and transparency of governance arrangements, but IJB Board meetings are still not accessible to the public.

**72.** Notwithstanding the relaxation of restrictions, the IJB should explore ways to enhance openness and transparency to meetings while public access is restricted.

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## Recommendation 4

The IJB should explore ways to enhance openness and transparency to meetings while public access is restricted by live-streaming meetings and publishing board papers on the website.

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### Arrangements are in place to secure Best Value

**73.** IJBs have a statutory duty to have arrangements 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.

**74.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires that an annual performance report is completed within four months of the year end. Guidance highlights that the report should cover areas including assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, inspection of services, and a review of strategic commissioning plan (if applicable).

**75.** Following on from the previous year, the deadline for publication of the 2021/22 IJB Annual Performance report was extended in line with the Coronavirus (Scotland) Act 2020. This Act allowed public bodies to delay publication of such reports until 30 September 2022. The IJB's 2021/22 Annual Performance Report (which is yet to be approved by the IJB Board) was placed on the IJB's website at the start of October 2022.

**76.** We reviewed the 2021/22 Annual Performance Report and noted the progress being made against the strategic plan priorities. Although some activities have been impacted by Covid-19, the measures of success have identified good progress and improvements being made in a number of areas.

**77.** The Annual Performance Report also includes a self-assessment template to demonstrate how the IJB is delivering best value and evidencing a periodic formal review against the best value framework.

**78.** The best value self-assessment template includes information on how the IJB ensures the management of resources is effective and sustainable; what steps are taken to ensure the quality of care and services provided is not compromised as a result of cost saving measures; and whether there is a culture of continuous improvement.

**79.** Overall, we have concluded that the IJB has good arrangements in place for managing and reporting performance. The report provides a comprehensive

and balanced overview of the year under review and provides prior years' performance information, to advise the reader of the direction of travel.

### **Revisions to the integration scheme are to be concluded**

**80.** Integration schemes require to be updated every five years, this was due to be updated in 2021. The IJB is currently working on updating its integration scheme with all other IJBs and partner bodies across the Greater Glasgow and Clyde area, with the intention to present this to the IJB Board by the end of March 2023.

**81.** There are also plans in place to review and update the Scheme of Delegation to ensure that these remain relevant and fit for purpose.

### **Performance has declined compared to 2020/21 but this reflects reduced activity in the previous year due to the pandemic**

**82.** The pandemic was 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.

**83.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB 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.

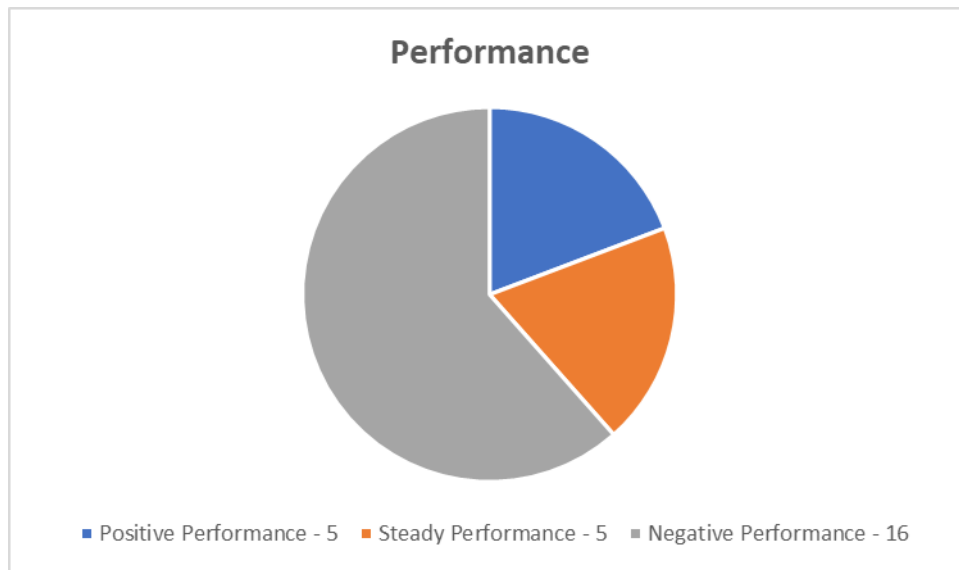
**84.** The most recent Annual Performance Report for 2021/22 provides year on year trend analysis data for national, local and Ministerial Steering Group (MSG) performance indicators. The report shows of the 19 national indicators, 5 indicators show improved performance from the previous year whilst 11 indicators show declining performance. For the remaining 3 national indicators performance has remained the same as the previous year. Of the 7 MSG performance indicators, 5 show declining performance from the previous year while the remaining 2 indicators show steady performance from the previous year.

**85.** The IJB Board receives performance reports on a quarterly basis. These reports provide an update on performance against proposed targets and measures, with narrative to describe progress and actions for improvement. Although the IJB's 2021/22 Annual Performance Report has yet to be approved by the IJB Board, the performance of the twenty-six indicators (as detailed above) from this report is included at [Exhibit 8](#) overleaf.



## Exhibit 8

### National and MSG performance indicators



Source: East Dunbartonshire Integration Joint Board 2021/22 Annual Performance Report

**86.** Performance levels are measured against a suite of key performance indicators relating to health and social care integration. The 2021/22 Annual Performance Update Report shows the IJB is performing well in the following areas:

- Percentage of adults supported at home who agree that they are supported to live as independently as possible
- Percentage of adults supported at home who agreed they felt safe
- Premature mortality rate for people aged under 75yrs per 100,000 persons.

**87.** However, there were also a number of areas where the IJB was not meeting the national targets, and was below the Scottish average, for example:

- Delayed discharge bed days - rate per 1,000 population
- Admissions from A&E – rate per 1,000 population
- Unplanned bed days - rate per 1,000 population.

**88.** Overall, we have concluded that the IJB has good arrangements in place for managing and reporting performance. It provides a comprehensive and balanced overview of the year under review and provides previous year's performance information where possible, to advise the reader of the direction of travel.



## National performance audit reports

**89.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2021/22 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 3](#).

**90.** We noted that relevant national reports, including the Social Care briefing and the report on NHS in Scotland 2021, were considered by IJB Board members. The Chief Officer provided a briefing to members that explained how the finding and recommendations related to the specific circumstances of the IJB. We welcome this positive response to the national reports.

# Appendix 1. Action plan 2021/22

## 2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. The unaudited Annual Accounts do not comply with the Local Authority Accounts (Scotland) Regulations 2014.</b></p> <p>The unaudited annual accounts did not fully comply with all aspects of the Local Authority Accounts (Scotland) Regulations 2014.</p>	<p>The IJB should ensure it has procedures in place to ensure that the unaudited annual accounts comply with the requirements of the Local Authority Accounts (Scotland) Regulations 2014.</p> <p><a href="#">Exhibit 2</a></p>	<p>The process for producing the unaudited annual accounts will be reviewed with changes to the title page to reflect 'unaudited accounts', removal of final approval dates and the relevant sections signed by the Chief Finance and Resources Officer prior to submission to the external auditor.</p> <p><b>Responsible Officer</b> - Chief Finance and Resources Officer</p> <p><b>Date</b> - 31 March 2023</p>
<p><b>2. Potential budget deficit</b></p> <p>The Strategic Plan 2022-2025 has identified a budget deficit of £11.484 million over the next five years and will require to achieve savings of between £0.5 million and £3 million each year from 2022/23 onwards.</p> <p><b>Risk</b> – Non-recurring savings are relied upon to bridge funding gaps which do not address the longer-term financial pressures of the IJB.</p>	<p>The IJB should continue to explore and progress transformational change with its partners.</p> <p><a href="#">Paragraph 47</a></p>	<p>The IJB will continue to explore and progress transformational change options in collaboration with its partners through the financial planning process and development of annual delivery plans to support the Strategic Plan.</p> <p><b>Responsible Officers</b> - Chief Officer, Heads of Service, Chief Finance and Resources Officer</p>

Issue/risk	Recommendation	Agreed management action/timing
<p><b>3. Longer Term Financial Plans</b></p> <p>The medium 5-year financial strategy was presented to the IJB Board in June 2021. This covers the period 2022/23 to 2027/28.</p> <p>As services increase following the pandemic, and the implications for public services and funding become clearer, the IJB should seek to ensure it has a clear financial strategy underpinning its service priorities. Medium term planning has not progressed during the pandemic.</p> <p><b>Risk:</b> The IJB is not planning adequately over the longer-term to manage or respond to significant financial risks</p>	<p>We would recommend that the medium-term plan is revisited to take account of the longer-term financial challenges facing the IJB Board. This will help the IJB Board to demonstrate the longer-term financial sustainability of planned services.</p> <p><a href="#">Paragraph 48</a></p>	<p><b>Date</b> - Ongoing, by 31 March each year.</p> <p>The financial planning for the IJB will be reviewed annually and updated to reflect the most up to date cost implications and financial settlements anticipated from the Scottish Government (SG) to support these costs. 10-year financial projections are included in the 2022/23 to 2027/28 but acknowledges these become more uncertain over the 10-year period in the context of annual financial settlements from SG, uncertainty about costs given the volatility of health and social care budgets and the impending development of a national care service.</p> <p><b>Responsible Officer</b> - Chief Finance and Resources Officer</p> <p><b>Date</b> - Ongoing by 31 March each year</p>
<p><b>4. Public access to meetings of the Integration Joint Board</b></p> <p>During the Covid-19 disruption, meetings of the Integration Joint Board have been held virtually.</p> <p>The IJB meetings are still not accessible to the public. As the Covid-19 situation emerges, public bodies are increasingly using technology to ensure the public are able to observe meetings.</p> <p>In addition, the IJB Board and Performance, Audit and Risk</p>	<p>The IJB should explore ways to enhance openness and transparency to meetings while public access is restricted by live-streaming meetings and publishing board papers on the website.</p> <p>The IJB Board should ensure committee papers and details of committee meetings are made readily available to the public in advance of all meetings.</p> <p><a href="#">Paragraph 72</a></p>	<p>The IJB will explore options for live streaming of meetings or a return to in person meetings. We will continue to ensure board papers are published on the website and are compliant with accessibility requirements.</p> <p>IJB and Performance, Audit and Risk Committee papers are available to end June 2022 on the website, we are continuing to work with the Council web team to resolve issues with accessibility and timeously getting these onto the website.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>Committee papers have not been uploaded to the website.</p> <p><b>Risk:</b> The IJB is not meeting the requirements of openness and transparency.</p>		<p><b>Responsible Officer</b> - Chief Finance and Resources Officer</p> <p><b>Date</b> - Ongoing</p>

## Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>PY1. Account's inspection advert</b></p> <p>The accounts inspection advert inaccurately advised objections could be sent to IJB officers when these should be directed to the auditor only. The advert also did not state when the inspection period was ending, and the objection end date was one working day too early.</p> <p><b>Risk:</b> The IJB is in breach of the Local authority Accounts (Scotland) Regulations 2014.</p>	<p>The IJB should ensure it has procedures in place to ensure the accounts inspection advert is published in line with criteria set out in the Local Authority Accounts (Scotland) Regulations 2014.</p>	<p><b>Complete</b></p> <p>We reviewed the accounts inspection advert and confirmed that it complied with the Local Authority Accounts (Scotland) Regulations 2014.</p>
<p><b>PY2. Management Commentary</b></p> <p>The 2020/21 management commentary included a significant amount of detailed narrative. This can obscure the key messages for the reader.</p> <p><b>Risk:</b></p> <p>Reports are not readily accessible to users.</p>	<p>Management should review the format and content of the 2021/22 management commentary to make it more accessible for readers of the accounts.</p> <p>Officers should consider the appropriate use of infographics and trend analysis.</p>	<p><b>Complete</b></p> <p>Improvements have been made to the management commentary and annual governance statement to reduce superfluous information. Management should continue to seek opportunities to develop both areas further. For example, there remains scope to improve the presentation by using infographics rather than block text within the management commentary.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p><b>PY3. Review of financial regulations</b></p> <p>The IJB's Financial Regulations were due for review in March 2020 however this review was not undertaken. The regulations should be reviewed periodically to confirm that they remain fit for purpose for the operations of the IJB.</p> <p><b>Risk:</b></p> <p>Key documents that govern the operational practices of the IJB are no longer fit for purpose.</p>	<p>The IJB Board should ensure that governance documents including the financial regulations are periodically reviewed to ensure they remain fit for purpose to the operation of the IJB.</p>	<p><b>Complete</b></p> <p>These documents were reviewed in 2021/22 and the updated versions presented to members of the IJB Board for their consideration and approval.</p>
<p><b>PY4. Governance and Transparency</b></p> <p>The IJB Board and Performance, Audit and Risk (PAR) Committee papers are available on the IJB website. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings.</p> <p><b>Risk:</b> There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent.</p>	<p>The IJB Board should ensure committee papers and details of committee meetings are made readily available to the public in advance of all meetings.</p>	<p><b>In Progress</b></p> <p>There have been no Board or Performance Audit and Risk committee meetings papers or minutes uploaded for any 2022 meeting.</p> <p>There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent.</p> <p>Refer to <a href="#">recommendation 4 above</a></p>
<p><b>PY5. Long Term Financial Plans</b></p> <p>The IJB agreed to develop a long-term financial plan as part of its Strategic Plan 2018-2021, approved by the IJB Board in April 2018. A five-year financial plan has been approved by the Board, however a long-term financial plan has yet to be completed</p>	<p>The medium 5-year financial strategy was presented to the Board on 24 June 2021. This covers the period 2022/23 to 2027/28.</p> <p>We would recommend this is revisited to take account of the longer-term financial challenges facing the Board. This will help the IJB Board to demonstrate the longer-term</p>	<p><b>In Progress</b></p> <p>The IJB should continue to build upon its medium-term financial strategy by developing a longer-term financial strategy.</p> <p>Refer to <a href="#">recommendation 3 above</a></p>

Issue/risk	Recommendation	Agreed management action/timing
<p>and reviewed by the IJB Board.</p> <p><b>Risk:</b> The IJB is not planning adequately over the medium to long term to manage or respond to significant financial risks.</p>	<p>financial sustainability of planned services.</p>	
<p><b>PY6. Efficiency Savings</b></p> <p>For 2020/21 the IJB board is required to deliver £6.072 million of efficiency savings. The board has yet to identify £2.1 million of the savings required for next year. Of those savings identified to date, some £0.52 million are considered high risk and may not materialise.</p> <p><b>Risk:</b> The board may not be able to deliver the targeted savings in 2021/22.</p>	<p>The IJB reported an underspend of £12.040 million in 2020/21 due to additional Covid-19 funding</p> <p>The board should ensure that saving plans are developed identifying how the shortfall in the delivery of efficiency savings will be addressed in the future.</p>	<p><b>Complete</b></p> <p>Completed for 2021/22.</p> <p>To be considered as part of the annual and medium-term financial plans going forward.</p>

# Appendix 2. Audit dimension risks

The table below sets out the audit dimension risks that we identified in our 2021/22 annual audit plan together with a summary of the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Audit dimension risks

Description of risk	Audit response to risk	Results and conclusions
<p><b>1. Financial sustainability</b></p> <p>There remains uncertainty around financial sustainability as the wider impact of Covid-19 is not yet known. The IJB had an overall surplus of £12.040 million at the year-end. Despite this strong outturn position, there remains a risk to financial sustainability in the medium-term. The continuing financial impact of Covid 19 is uncertain and funding gaps of £0.449 million and £2.550 million are forecast for 2022/23 and 2023/24 respectively.</p> <p>Furthermore, the IJB's medium to long term financial plan should be reviewed in the context of emerging impacts from the Covid-19 pandemic both in terms of medium / longer term cost pressures as well as new ways of working which may be captured through transformation and service redesign.</p>	<p>Reviewed the financial monitoring reports to assess the financial position, including progress in realising efficiency savings.</p> <p>Monitored progress in developing a revised medium-term financial plan.</p> <p>Assessed the revised financial plan and conclude whether this includes appropriate scenario planning to address identified budget gaps and service pressures.</p> <p>Reviewed the IJB's year-end reserves position, including the earmarking of reserves</p>	<p><b>Results:</b> The IJB has appropriate and effective financial management.</p> <p>Covid-19 funding of £16.552 million was received in 2021/22; £9.963 million was unspent at 31 March 2022 and is included in reserves to cover future costs.</p> <p>A medium-term financial plan has been developed and reflects the impact of Covid-19. The IJB has is projecting a budget deficit of £11.484 million over the period from 2022-27.</p> <p><b>Conclusion:</b> The financial pressures faced by the IJB have been reflected in <a href="#">recommendations 2, 3 and PY5 in appendix 1</a></p>



**Risk:**

Added financial pressure in subsequent years as budgets become increasingly constrained.

**2. Service pressures arising from the pandemic**

The Covid-19 pandemic continues to place significant pressure on the provision of health and social care services delivered by the IJB. The unprecedented demand reflects the significant backlog of patients seeking services, with health concerns having been exacerbated by the pandemic. It is therefore vital that the 2018-21 Strategic Plan is updated to account for the additional Covid-19 pressures facing the IJB.

**Risk:**

Covid-19 pressures will impact on the IJB's ability to meet the levels of patient demand in East Dunbartonshire.

Reviewed the board's performance monitoring reports to assess the extent to which the board is meeting service performance targets and the demand for services in East Dunbartonshire.

Reviewed the IJB's Strategic Plan 2022-2025.

**Results:** Performance has been covered in detail at paragraphs 73 to 88 of this report.

**Conclusion:** The IJB has good arrangements in place for managing and reporting service performance.

**3. Workforce pressures**

In common with other health and social care bodies, the IJB is facing significant workforce pressures. This is due to a combination of unfilled vacancies in both health and social care, but also high levels of staff absence due to the direct impact of Covid-19, or increasingly, wellbeing issues and individual health concerns that may have been exacerbated during the pandemic.

**Risk:**

Monitor reports taken to the IJB and the Performance, Audit and Risk Committee in respect of workforce pressures.

Review the financial monitoring and performance reports to identify issues arising due to workforce pressures.

Reviewed the Workforce Plan.

**Results:** Workforce pressures have been covered in detail at paragraphs 55 to 57 of this report.

**Conclusion:** The IJB is developing a 3-year Workforce Plan in tandem with the Strategic Plan 2022-2025 to ensure that it has a workforce available to deliver on the Plan. A key element will be retaining and developing the current workforce.



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The IJB is unable to sustain services due to significant workforce pressures

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#### 4. Review of Governance Documentation

It is a statutory requirement that the local authority and health board carry out a review of the Integration Scheme within five years of the establishment of the IJB. This was last completed in June 2016. In addition, the Scheme of Delegation was last updated in August 2016 and the Financial Regulations were due for review in March 2020, but this review was not undertaken.

#### Risk:

Key documents that govern the operational practices of the IJB are no longer fit for purpose.

Monitor progress in the approval and implementation of the revised governance documents.

Review the revised governance documents once available and ensure they are fit for purpose.

**Results:** Governance documentation has been covered at paragraphs 80 and 81.

There are plans in place to review and update the Scheme of Delegation to ensure that these remain relevant and fit for purpose.

The Financial Regulations were updated and approved by the Performance, Audit and Risk Committee in March 2022.

The Integration Scheme is due to be finalised later in the year with work happening across NHS Greater Glasgow and Clyde and within timescales agreed with the Scottish Government.

**Conclusion:** Progress reflected in the report above. Reviews need to be completed.

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# Appendix 3. Summary of 2021/22 national performance reports and briefing papers

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## May

[Local government in Scotland Overview 2021](#)

## June

[Covid 19: Personal protective equipment](#)

## July

[Community justice: Sustainable alternatives to custody](#)

## September

[Covid 19: Vaccination programme](#)

## January

[Planning for skills](#)

[Social care briefing](#)

## February

[NHS in Scotland 2021](#)

## March

[Local government in Scotland: Financial Overview 20/21](#)

[Drug and alcohol: An update](#)

[Scotland's economy: Supporting businesses through the Covid 19 pandemic](#)

# East Dunbartonshire Integration Joint Board

## 2021/22 Annual Audit Report

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