

# NHS Fife

## 2021/22 Annual Audit Report



 AUDIT SCOTLAND

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# Key messages

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## 2021/22 annual report and accounts

- 1 Our audit opinions on the annual accounts are unmodified.
- 2 Significant audit adjustments were made in the audited accounts which included an adjustment to NHS Fife's share of the in-year IJB surplus of £15 million and late national identification of £4 million of donated Covid 19 testing kits. Evidence to support some accruals could be strengthened going forward.

## Financial management and sustainability

- 3 NHS Fife operated within its revised Revenue Resource Limit, following £10 million of achieved efficiency savings and £14 million of funding support.
- 4 NHS Fife received additional Covid-19 funding of £95 million, it spent £36 million and passed £59 million to Fife Integration Joint Board (IJB).
- 5 Fife Integration Joint Board (IJB) had unused allocations of £50 million in 2021/22, now held as part of the £80 million IJB reserve position, with NHS Fife reflecting its joint share of this total.
- 6 NHS Fife has a one-year financial plan for 2022/23 which includes unidentified savings of £10 million.
- 7 The Strategic Planning Resource Allocation (SPRA) process is gaining momentum and medium- term financial plans are being developed.
- 8 Progress with transformation has been positive over the past 15 months but there is still a lot to do.

## Governance, transparency, and value for money

- 9 NHS Fife has appropriate governance arrangements.
- 10 NHS Fife's remobilisation plan has a series of actions designed to safely recommence services moving forward from the Covid-19 pandemic.
- 11 Covid-19 has had a significant impact on activity and waiting times for services.

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# Introduction

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1. This report summarises the findings from our 2021/22 audit of NHS Fife and its group. The scope of our audit was set out in our Annual Audit Plan presented to the March 2022 meeting of the Audit and Risk Committee. This report comprises the findings from:

- an audit of NHS Fife's annual report and accounts
- consideration of the wider dimensions that frame the scope of public audit set out in the [Code of Audit Practice 2016](#).

## Adding value through the audit

2. We add value to NHS Fife by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
- sharing intelligence and good practice through our national reports ([Appendix 2](#)) and good practice guides.

3. We aim to help NHS Fife promote improved standards of governance, better management, and decision-making and more effective use of resources.

## Responsibilities and reporting

4. NHS Fife has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from the Scottish Ministers. NHS Fife is also responsible for establishing appropriate and effective arrangements for governance, propriety, and regularity.

5. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2016](#) and supplementary guidance and International Standards on Auditing in the UK. As public sector auditors we give independent opinions on the annual report and accounts. Additionally, we conclude on the audit dimensions that frame the wider scope of public sector audit namely, financial management including the financial position and arrangements for securing financial sustainability, the suitability and effectiveness of corporate governance arrangements and the appropriateness and effectiveness of the performance management arrangements. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).

**6.** 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.

**7.** 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 actions from last year and the progress that has been made.

## Auditor Independence

**8.** 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 £164,130, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**9.** This report is addressed to the board and the Auditor General for Scotland and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

## Audit appointment from 2022/23

**10.** The Auditor General for Scotland is responsible for the appointment of external auditors to Scottish health bodies. External auditors are usually appointed for a five year term either from Audit Scotland's Audit Services Group or private firms of accountants. The financial year 2021/22 was a one year extension and is the last year of the current audit appointment round.

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

**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.** We would like to thank board members, audit and risk committee members, executive directors, and other staff, particularly those in finance, for their co-operation and assistance over the last six years.

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# 1. Audit of 2021/22 annual report and accounts

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

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## Main judgements

Our audit opinions on the annual report and accounts are unmodified.

The audited accounts include audit adjustments of £20 million. The main items included an adjustment to NHS Fife's share of the in-year IJB surplus of £15 million and late national identification of £4 million of donated Covid-19 testing kits.

Evidence to support some accruals could be strengthened going forward.

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## Our audit opinions on the annual report and accounts are unmodified

**14.** The board approved the annual report and accounts for the year ended 31 March 2022 on 2 August 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
- expenditure and income were regular and in accordance with applicable enactments and guidance
- the audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

## The unaudited annual report and accounts were received in line with our agreed audit timetable

**15.** The unaudited annual report and accounts were received on 12 May 2021, in line with our agreed audit timetable.

**16.** The working papers provided to support the accounts were of a reasonable standard, although they were not all readily available, and the Integrated Joint Board surpluses were not appropriately reflected resulting in a significant adjustment to the Consolidated Statement of Comprehensive Net Expenditure

([Exhibit 2](#)). The audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly.

## Overall materiality remains unchanged at £14 million

**17.** Our initial assessment of materiality was carried out during the risk assessment and planning phase of the audit. This was reviewed on receipt of the unaudited annual report and accounts and is summarised in [Exhibit 1](#). Our group and single entity levels of materiality were the same.

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### Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£14 million
Performance materiality	£8.4 million
Reporting threshold	£200,000

Source: Audit Scotland

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## We have significant findings to report on the annual report and accounts

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

## Exhibit 2

### Significant findings from the audit of the financial statements

Issue	Resolution
<p><b>1. Integration Joint Board adjustments</b></p> <p>The unaudited accounts and corresponding notes did not correctly disclose NHS Fife's share of the IJB in-year surplus of £25 million. The amount was overstated in the current year position by £15 million, however the cumulative treatment was correct in the Consolidated Statement of Financial Position.</p> <p>A considerable amount of audit time was spent agreeing IJB figures in the accounts to the ledger and the IJB draft accounts due to the lack of supporting schedules provided by Management.</p> <p>Contributions from NHS Fife to Fife IJB totalled £522 million, including £43 million transferred to IJB reserves. The IJB provided £415 million funding to NHS Fife for services.</p>	<p>Management have adjusted for this in the audited 2021/22 Annual Report and Accounts. The adjustment, which arose due to a technical accounting misinterpretation, did not affect the NHS Fife year-end outturn.</p> <p>Additional disclosures on IJB contributions and funding have been provided in the performance report and notes 3b and 4 to the accounts.</p> <p>Management have agreed to maintain a clear audit trail for 2022/23 accounts and to provide a clear reconciliation of any adjusting figures.</p> <p><b>Recommendation 1</b> (refer <a href="#">Appendix 1</a>, action plan)</p>
<p><b>2. Year end accruals</b></p> <p>During our audit testing, we identified three accruals totalling £1.4 million which were not fully supported by evidence and where records or management oversight could be stronger. We believe that these have been incorrectly included in the financial statements. Our assessment of these uncorrected misstatements is £1.4 million.</p> <ul style="list-style-type: none"> <li> <p><b>Discharge without Delay and Interface Care Accruals of £0.4 million</b></p> <p>Two staff cost accruals have been created for these two projects, as not all the funding was spent in-year. These projects received funding allocations in 2021/22. NHS Fife incorrectly accrued for expenditure which will not be incurred till 2022/23. This has been accrued in error.</p> </li> <li> <p><b>Cancer and ECDC accrual of £0.3 million</b></p> <p>There was no evidence to support this accrual and we believe this was accrued in error.</p> </li> <li> <p><b>Capital accruals of £0.7 million</b></p> <p>An accrual for laundry equipment has been included in the accounts yet the items were not due to be delivered or installed until 22 July 2022. Although a vesting agreement has been provided,</p> </li> </ul>	<p>Management have not adjusted for these three accruals.</p> <p>Management have agreed to implement controls going forward to strengthen evidence and ensure all year end accruals are valid and adequately supported by working papers.</p> <p><b>Recommendation 2</b> (refer <a href="#">Appendix 1</a>, action plan)</p> <p>Management agree with this finding.</p> <p>Management agree with this finding.</p> <p>Management accept the audit position, the order was raised in February 2022, installation was delayed with the engineer responsible being unavailable as a result of Covid. Management</p>



Issue	Resolution
<p>a liability does not exist at the year-end and the accrual is therefore incorrect.</p>	<p>believed that this item was correctly included as an asset under construction.</p>
<p><b>3. Accounting for Covid-19 testing kits</b></p> <p>During the course of the audit, an issue arose nationally which identified that Covid-19 testing kits issued to NHS Boards by NHS NSS were received free of charge from the UK Government and had not been reflected in the accounts.</p> <p>These kits required to be accounted for as a donation, with the associated income and expenditure recognised in the accounts. There was no net effect on outturn. The value of the testing kits donated to NHS Fife was £4 million.</p>	<p>Management have, as have all other NHS Boards, adjusted for this late national notification in the audited 2021/22 Annual Report and Accounts.</p>
<p><b>4. Valuation of medical negligence annual payment provisions</b></p> <p>An error was found in the provision for ongoing clinical negligence payments. The correct discount rates were used to calculate the future costs of these cases, however there were errors in how the discount rates were applied.</p> <p>This resulted in the provision for clinical negligence payments being overstated by £1 million.</p>	<p>Management have adjusted for this in the audited 2021/22 Annual Report and Accounts.</p>
<p><b>5. Reductions to CNORIS participation costs of £0.5 million</b></p> <p>Late adjustments were identified to the CNORIS participation costs by the Scottish Government on the 18 May 2022.</p>	<p>Management have, as have all other NHS Boards, adjusted for this late national notification in the audited 2021/22 Annual Report and Accounts.</p>

Source: Audit Scotland

**19.** 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. It summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

### Exhibit 3

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

Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Risk of misstatement due to fraud caused by the management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>Tested transactions and journals at the year-end and post-closing entries and focused on significant risk areas.</p> <p>Reviewed accounting estimates.</p> <p>Focused testing of accruals and prepayments, including the holiday pay accrual.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p><b>Results:</b> We made inquiries of staff.</p> <p>We undertook detailed control and substantive testing of journal entries, accruals and invoices. Our journal testing included a data analytics review to identify key risk factors.</p> <p>We also reviewed accounting estimates and transactions for appropriateness.</p> <p><b>Conclusion:</b> We did not identify any incidents of management override of controls, but we believe that evidence to support a number of accruals could be improved.</p>
<p><b>2. Estimation in the valuation of land and buildings</b></p> <p>NHS Fife held land and buildings with a NBV of £450 million at 31 March 2021, with land and buildings revalued on a five-year rolling basis by an external valuer.</p> <p>There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations.</p>	<p>Evaluated the competence, capabilities, and objectivity of the professional valuer.</p> <p>Obtained an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred.</p> <p>Reviewed reports from the District Valuer to confirm overall asset valuation movements.</p> <p>Sample testing of valuation amounts applied to individual assets.</p> <p>Engaged with the District Valuer to gain an understanding of the valuation process including any changes in assumptions.</p> <p>Obtained evidence to support indexation.</p> <p>Sample testing of indexation calculations applied to individual assets.</p>	<p><b>Results:</b></p> <p>Our review and engagement with the professional valuer found them to be independent and competent.</p> <p>We discussed the valuation process with the District Valuer, reviewed the reports and confirmed these to asset valuations in the accounts.</p> <p>We found a lack of control over the completeness and accuracy of site plans submitted to the valuer to inform valuations. However, due to the valuer physically inspecting the re-valued assets, we were content that this lack of control did not result in any material error in the accounts.</p> <p><b>Conclusion:</b></p> <p>No material errors have been identified in the valuation of land and buildings in 2021/22.</p>

## Other areas of audit focus

**20.** In addition, as part of our assessment of audit risks, we identified other areas where we considered there to be risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of these risks, we did not however consider these to represent significant risks. These areas of specific audit focus were:

- **CNORIS claims provision:** we performed verification of the CNORIS process and an evaluation of the role of the Central Legal Office (CLO), including the methodology used, in determining the provision and contingent liability disclosures for clinical and medical negligence at 31 March 2022. We sample tested CNORIS claims and associated reimbursements. We found an error of £1 million in the calculation of clinical negligence cases where payments are ongoing, which has been corrected in the audit accounts ([Exhibit 2](#)).
- **Payments to primary care practitioners:** we identified a risk as the NHS NSS service auditor control reports had been qualified in the previous two years. We tested the reconciliation of the ledger to NHS NSS output reports and reviewed the findings of the NHS NSS Service Auditor. We did not identify any material misstatements in payments to primary care practitioners. The conclusions from the 2021/22 service auditor report are identified in [paragraph 48](#). We concluded that the issues were not material nor significant to NHS Fife as:
  - the majority of NHS Fife expenditure was not related to the three areas where post payment verification checking was suspended (Dental, Ophthalmic and GMS and these totalled £92.8 million of total expenditure of £1.020 billion or 9.1 per cent); and
  - the service auditor identified that “Minimal overall payments are determined by individual patient claims, and therefore post payment verification checking and analysis of levels of claims has not been considered an integral part of some of the payment calculations”.

## Identified misstatements of £20 million were adjusted

**21. IJB surplus.** Misstatements identified during the audit resulted in a reduction in the in-year net income/ surplus of the IJB Joint venture in the group accounts by £15 million ([Exhibit 2](#)), however the cumulative treatment was correct in the Consolidated Statement of Financial Position.

**22. Covid test kits.** Late notification of the costs of testing kits by NSS resulted in a £4 million increase in expenditure and donated income, with no net effect on reserves.

**23. CNORIS discounting.** There were errors in the application of discount factors to ongoing projections of Structured Case payments arising for clinical negligence claims. The adjustment reduced the value of provisions and increased general fund reserves balance by £1 million in the Consolidated Statement of Financial Position.

**24. CNORIS participation.** A reduction in the charges to NHS Fife for the scheme were notified late by Scottish Government and adjusted.

### **Further misstatements of £1.4 million were not adjusted**

**25.** Misstatements totalling £1.4 million were identified that have not been adjusted by management in the accounts. This includes the assessment of capital and revenue accruals that lack sufficient evidence at 31 March 2022 ([Exhibit 2](#)), Management have determined that the adjustments are not material. If adjusted, these would have reduced net expenditure by £0.7 million and net current assets by £0.7 million and increased General Fund Reserve balances by £1.4 million.

**26.** 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.

### **We considered the need to revise our audit procedures and approach**

**27.** We reviewed the nature and causes of identified misstatements. The most significant amount was the accounting for the IJB surplus, which is an isolated single transaction which was reflected incorrectly in the unaudited financial statements and the error was verified to IJB accounts. The late notification of the cost of Covid-19 testing kits donated to NHS Fife was also an isolated single transaction.

**28.** We also considered the impact of detecting over-accruals for goods and services and considered whether the issue warranted further testing in this area. We extended our sample and found no further issues. Our total testing of £23.9 million (57 per cent of total) of accruals and our testing of capital expenditure of £9.3 million identified potential misstatements of £1.4 million in the samples and we considered that there is no risk of material misstatement in the remaining population.

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

**29.** NHS Fife has made reasonable progress in implementing our prior year audit recommendations, with two out of five recommendations actioned. For actions not yet implemented, work is ongoing and revised responses and timescales have been agreed with management and are set out in [Appendix 1](#).

## 2. Financial management

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

### Main judgements

NHS Fife operated within its revised Revenue Resource Limit.

£10 million of efficiency savings were achieved with £6 million on a recurring basis. £14 million of funding support was provided by Scottish Government.

NHS Fife received additional Covid-19 funding of £95 million, including £59 million on behalf of the Fife Integrated Joint Board (IJB), whilst it spent £36 million directly on NHS services.

Fife IJB had unused allocations of £50 million in 2021/22, and holds £80 million of reserves, with NHS Fife reflecting its joint share of this total.

NHS Fife is continuing to make good progress with the National Treatment Centre – Fife.

### NHS Fife operated within its Revenue Resource Limit (RRL)

**30.** The Scottish Government Health and Social Care Directorates (SGHSCD) set annual resource limits and cash requirements which NHS boards are required by statute to work within. In response to the pandemic throughout 2021/22, additional non-recurring funding allocations were provided based on the estimated financial impacts of the pandemic on the board. [Exhibit 4](#) shows that the Board operated within its limits during 2021/22.

#### Exhibit 4

##### Performance against resource limits in 2021/22

Performance against resource limits set by SGHSCD	Resource Limit £m	Actual £m	Underspend £m
Core revenue resource limit	920	920	0.38
Non-core revenue resource limit	23	23	0

Performance against resource limits set by SGHSCD	Resource Limit £m	Actual £m	Underspend £m
Total revenue resource limit	943	943	0.38
Core capital resource limit	32	32	0.002
Non-core capital resource limit	0	0	0
Total capital resource limit	32	32	0.002
Cash requirement	949	949	0

Source: NHS Fife Annual Report and Accounts 2021/22

### NHS Fife's Revenue Resource Limit (RRL) increased by £207 million during 2021/22

31. NHS Fife's initial RRL was £713 million, increasing by 29 per cent to £920 million by the year end. The £207 million increase in Scottish Government funding included £95 million for Covid-19 related costs (see [paragraphs 38-39](#)).

### Receiving a large proportion of funding allocation during the financial year has resulted in a large increase in IJB reserves balances at 31 March 2022.

32. Receiving a large proportion of funding allocation during the financial year makes financial planning difficult for NHS Fife and the IJB, and has resulted in a large increase in IJB reserves balances at 31 March 2022.

### Efficiency savings of £10 million were achieved with £6 million on a recurring basis.

33. The financial plan for 2021/22 which was included in the Joint Fife Remobilisation Plan for 2021/22 was approved by the Board on 24 March 2021.

34. The plan reported an overall savings target of £22 million including unachieved legacy savings brought forward of £14 million and assumed £8m to be achieved in-year: £4m on a recurring basis; and a further £4m on a non-recurring basis.

35. NHS Fife reported delivery of the £8 million savings target by the end of December 2021 and a further £2 million by the end of February 2022: Of this total, £6 million were of a recurring nature and £4 million non-recurring.

36. The financial plan for 2021/22 assumed support would be granted to fund the £14 million of legacy savings brought forward. In 2021 the Scottish Government agreed to provide non-repayable funding support to enable NHS Fife to break even at the end of the financial year. Conditions were set out, requiring NHS Fife to prepare savings plans to reflect 50% of the 2022/23 funding gap by the end of quarter three of 2021/22. Following the quarter three



submission by NHS Fife, Scottish Government confirmed the additional funding support.

**37.** Throughout 2021/22 NHS Fife was forecasting significant overspends against the resource limits. The first forecast was prepared and reported in June 2021 and was predicting a year end deficit position of £20 million. It was September before the forecast deficit started to reduce. The forecast deficit outturn reduced to £17 million at the end of September, £14 million at the end of November remaining at this level for the last four months of the year. The forecasts include the unachieved legacy savings brought forward from 2020/21. Scottish Government provided additional non-repayable funding of £14 million to ensure NHS Fife finished the year in a breakeven position. The final position is a small underspend of £380k.

### **NHS Fife received significant funding of £95 million for Covid-19 and passed £59 million to the IJB**

**38.** Additional funding from the Scottish Government for Covid-19 totalled £95 million. £36 million of funding was for NHS services and £59 million was passed to the IJB.

**39.** The major areas of additional Covid-19 expenditure at NHS Fife included:

- £9 million expenditure on emergency care and medicine
- £5 million expenditure on Test and Protect
- £14 million on non-repayable funding support
- £4 million personal protective equipment (PPE) and testing costs
- £3 million expenditure on women, children and clinical services.

**40.** Covid-19 related expenditure was tracked using specific account codes in the general ledger. [Exhibit 5](#) shows the expenditure in these areas compared to additional Covid-19 related funding allocations.

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#### **Exhibit 5**

##### **Covid-19 Costs compared to additional funding allocation**

	Total Funding Received (£m)	Total Expenditure (£m)	Difference (£m)
<b>NHS Board</b>			
Covid-19 Additional Allocations	36	36	<b>0</b>
<b>Health &amp; Social Care</b>			
Covid-19 Additional Allocations	59	23	<b>36</b>
<b>Total</b>	<b>95</b>	<b>60</b>	<b>35</b>

Source: NHS Fife Annual Report and Accounts 2021/22

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## **Fife Integration Joint Board (IJB) underspent by £50 million in 2021/22 and this is reflected in NHS Fife's share of the joint venture's reserves of £39 million**

**41.** Fife Integration Joint Board (IJB) underspent by £50 million in 2021/22, largely due to the late funding allocations from the Scottish Government, including Covid-19 funding of £36 million and other unspent funding allocations. As allowed by Scottish Government, unspent funding is being carried forward in IJB reserves, held on their behalf by Fife Council.

**42.** Fife IJB's reserves have increased from £30 million at 31 March 2021 to £80 million, of which £66 million relates to earmarked reserves. The majority of the reserves held by the IJB (£62 million) are earmarked for health-related purposes. This is funding allocated by the Scottish Government for specific purposes, for example to support Primary Care Improvement, Mental Health Recovery and Renewal, and Care at Home.

## **Capital Resource Limit (CRL) increased significantly in 2021/22**

**43.** In 2021/22, NHS Fife incurred capital expenditure of £33 million, in line with the CRL target.

**44.** The CRL target at the beginning of 2021/22 was £17 million increasing to £33 million due to additional CRL allocations received during the year. Late funding allocations created financial planning pressures for capital expenditure, but it facilitated progress with several capital expenditure schemes previously planned for 2022/23.

## **NHS Fife is continuing to make good progress with the National Treatment Centre – Fife**

**45.** In 2021/22 NHS Fife invested £17 million in the construction of the National Treatment Centre – Fife. The project has progressed well during 2021/22, despite a number of external pressures experienced as a result of the current economic climate. It is anticipated that construction of the facility will be complete by October 2022 and operational in January 2023. The project is expected to cost £33 million in total and is being delivered by Graham Construction.

**46.** There is a detailed workforce plan in place to ensure a smooth transition of staff and services to the new centre and recruitment for the centre is ongoing for all roles. NHS Fife have already secured key consultants posts and job planning for consultants is now underway.

## **Financial systems of internal control are operating effectively**

**47.** As part of our audit, we identify and inspect the key internal controls in the accounting systems which are significant to preparing the financial statements. Our objective is to gain assurance that NHS Fife has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.



**48.** Overall, we found the key controls in place in NHS Fife's main financial systems operate satisfactorily. We identified a controls weakness in the annual staff list verification exercise, as there were some departments who did not respond to the exercise. We amended our audit approach to ensure staff from these departments were tested as part of our staff existence testing and no issues were found.

### **The service auditor's assurance report on practitioner services was unqualified, but post-payment verification services were suspended**

**49.** The service auditor's assurance report for the 2021/22 service audit of Practitioner and Counter Fraud Services was not qualified and almost all of the previous years' issues were resolved. The report did identify that post-payment verification services were not performed for three of the four payment streams (medical, dental and ophthalmic) throughout the year (1 April 2021 to 31 March 2022). This was as a result of Scottish Government circulars, which were issued in response to the COVID pandemic. We do not consider this represented a material risk to the financial statements.

### **Standards of conduct for prevention and detection of fraud and error are appropriate, but NFI work was limited due to staff shortages**

**50.** There are appropriate arrangements for the prevention and detection of fraud, error, and irregularities, bribery, and corruption and for standards of conduct. The board is responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place.

**51.** The National Fraud Initiative (NFI) is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. Changes in key staff at NHS Fife led to delays in investigating NFI matches and they have been unable to investigate payroll matches due to staff shortages. However, significant progress has been made in investigating creditors matches and NHS Fife remains committed to the exercise as part of their wider fraud arrangements.

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# 3. Financial sustainability

Financial Sustainability looks forward to the medium and long term to consider whether a body is planning effectively to continue to deliver its services.

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## Main judgements

**NHS Fife has a one-year financial plan for 2022/23 which includes unidentified savings of £10 million.**

**The SPRA process is gaining momentum and medium-term financial plans are being developed.**

**Progress with transformation has been positive over the past 15 months but there is still a lot to do.**

**A new Population Health and Wellbeing Strategy is being developed, whilst progress has been delayed by Covid-19 this work is now gaining pace.**

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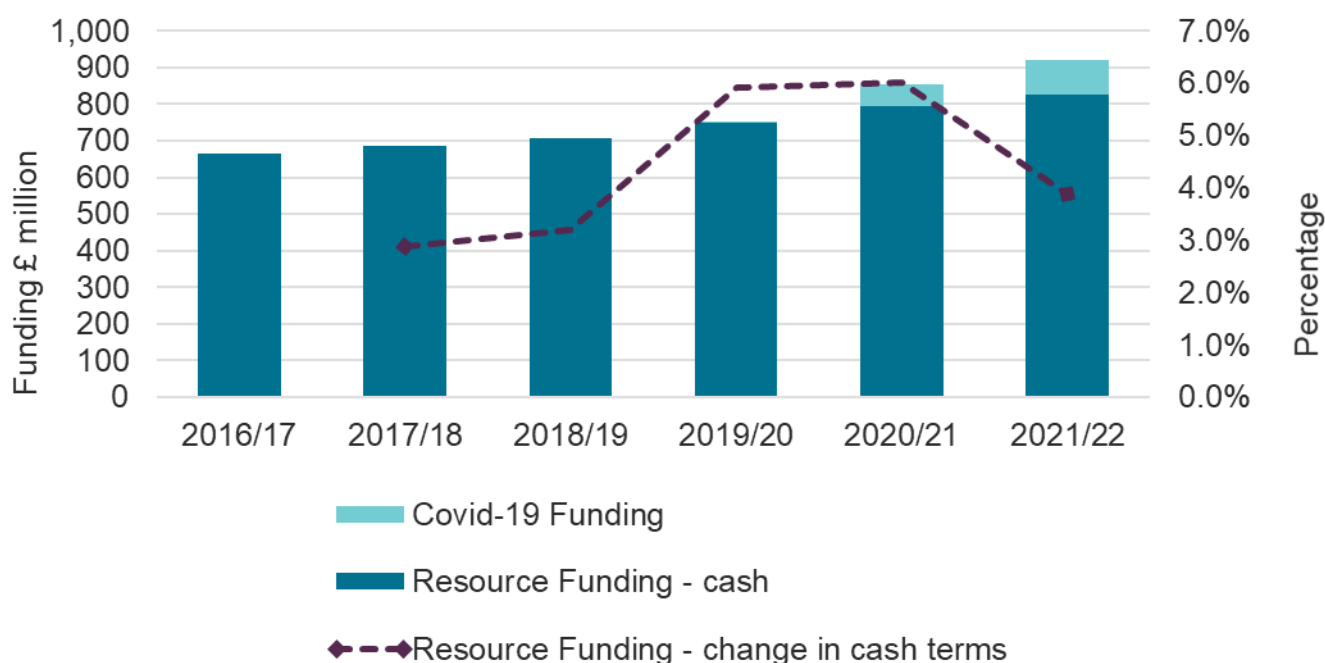
## Core revenue funding grew by 3.9 per cent in cash terms

**52.** Core revenue funding (excluding additional Covid-19 funding) to NHS Fife in 2021/22 from the Scottish Government increased by 3.9 per cent in cash terms compared to 2020/21 ([Exhibit 6](#)). A further £95 million was provided for Covid-19 in 2021/22.

**53.** NHS Fife's core revenue baseline funding for 2022/23 is £749 million which represents an increase of 5 per cent (£36 million) compared to a similar baseline in 2021/22.

**Exhibit 6**

Movement in cash core revenue funding to NHS Fife excluding Covid-19 funding



Source: NHS Fife accounts/ Audit Scotland

### NHS Fife has a one-year financial plan for 2022/23 which includes unidentified savings of £10 million

**54.** NHS Fife's 2022/23 financial plan was approved by the Board on 22 March 2022. The plan identifies a funding gap of £24 million (2021/22 £22 million), £14 million of which is to be met by identified efficiency savings of £12 million and a transfer from capital to revenue of £2 million. The forecast year-end financial position is a deficit of £10 million.

### Recommendation 3

NHS Fife should ensure that savings plans are developed identifying how the £10 million of unidentified savings in 2022/23 will be achieved.

**55.** The identified efficiency savings which have been informed by the Strategic Planning and Resource Allocation (SPRA) process and Financial Improvement and Sustainability (FIS) programme include:

- savings across acute services of £5 million
- a vacancy factor of £3 million
- financial grip and control of £2 million

- medicines efficiencies of £1 million
- property and infrastructure savings of £1 million.

### **The SPRA process is gaining momentum and medium-term financial plans are being developed**

**56.** The SPRA has facilitated development of financial plans covering the short and medium term and identified areas for generating efficiencies.

**57.** Cost Improvement Plans (CIPs) are being developed for all savings schemes. These set out the details on how each saving will be achieved, including the actions, risks and timescales.

**58.** Capacity has historically been a barrier to identifying and delivering projects and savings in the past. This has now been addressed with a new Portfolio Lead Officer in post and senior responsible officers (SRO's) have been nominated for all programmes. Their role will be focussed around delivering capacity gains and cost savings for which they will be accountable. Objectives have also been set and agreed for individual directors.

### **NHS Fife recognises that transformation is required to ensure future financial sustainability and service delivery. There are a number of good examples of transformation programmes and initiatives which have been identified, some of which are already progressing.**

**59.** We have reported for several years that NHS Fife has a significant underlying budget gap and unachieved savings rolled-forward each year. This has worsened due to a reliance on annual non-recurring savings. NHS Fife can only deliver the required level of non-recurring savings through transformation of its services however the fact that NHS Fife remains some 0.8% from NRAC parity is also considered by management to be a significant factor.

**60.** NHS Fife recognises that transformation is required to ensure future financial sustainability and service delivery. Over the past 15 months, NHS Fife has demonstrated its commitment to the transformation agenda and has taken positive steps to identify initiatives and invest in new technology to improve performance in the future. The Portfolio Board is leading transformation and NHS Fife has invested £500k in a Programme Management Office to coordinate change projects.

**61.** There are a number of good examples of transformation programmes and initiatives which have been identified, some of which are already progressing:

- we have noted progress with the development of a Financial Improvement and Sustainability (FIS) Programme. This has been established to set up projects to ensure long term financial improvement and sustainability in NHS Fife. Its objectives include establishing a clear medium-term financial plan and developing savings plans for 2022/23.

- a number of initiatives are in place to help address the significant workforce challenges faced by NHS Fife, for example international recruitment and strengthening of multi-disciplinary teams.
- The National Treatment Centre – Fife will support NHS Fife to increase Orthopaedic capacity by more than 700 procedures. The service is already leading the way in innovative procedures including minimally invasive surgery, day hip replacement and computer-navigated surgery.
- expansion of Queen Margaret day surgery and investment in robotic surgery are progressing and are good examples of transformation which will help secure future financial savings as well as improve service performance.

### **Progress with transformation has been positive over the past 15 months but there is still a lot to do**

**62.** Progress with transformation has been positive over the past 15 months but there is still a lot to do. NHS Fife will now need to ensure it has the resources and capacity required to deliver the programmes and initiatives identified.

### **A new Population Health and Wellbeing Strategy is being developed, however progress has been delayed by Covid-19**

**63.** Planning for developing a new Population Health and Wellbeing Strategy (a new organisational strategy for NHS Fife) began in early 2021. Between April and June 2021, a three-stage approach to delivering the strategy was developed. This included early work on a Population Health Assessment (baseline data and population information to inform the strategy) and on development of the community and staff engagement process.

**64.** In July 2021, the Public Health and Wellbeing Committee was established to oversee the development of the new strategy.

**65.** Apart from an initial staff and community survey, work on the new strategy was paused in December 2021 due to the outbreak of the Omicron variant of Covid-19. A two-stage approach to restart the work on the strategy was approved by the Board in March 2022. The two stages are as follows:

- stage 1 - transitional one-year strategic plan for 2022/23: The Strategic Planning and Resource Allocation (SPRA) process has informed the development of a one-year Financial Plan for 2022/23. This will be supplemented by a Workforce Plan, which is due by July 2022.
- stage 2 - development of the Population Health and Wellbeing Strategy 2023/24 - 2027/28: A plan has been drafted to develop the five-year strategy for 2023/24 to 2027/28 by December 2022, including milestones and the governance route.

**66.** A Population Health and Wellbeing Portfolio Board (PHWPB) has been established to oversee the development of the new Strategy and to coordinate change activities across the organisation. The Portfolio Board is also directing a new Financial Improvement and Sustainability (FIS) Programme. This has been established to set up projects to ensure long term financial improvement and

sustainability in NHS Fife. Its objectives include establishing a clear medium-term financial plan and developing savings plans for 2022/23.

# 4. Governance and transparency

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

## Main judgements

NHS Fife has appropriate governance arrangements.

NHS Fife is proactive in ensuring that equality is mainstreamed.

## NHS Fife is proactive in ensuring that equality is mainstreamed

[Exhibit 7](#) sets out the audit dimension risks relating to governance and transparency we identified in our 2021/22 audit. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

### Exhibit 7

#### 2021/22 Audit dimension risks

Description of risk	Sources of assurance	Results and conclusions
<p><b>Fairness and equality</b></p> <p>In accordance with annual planning guidance issued by Audit Scotland, auditors may carry out specific audit work covering the seven BV characteristics set out in the Scottish Public Finance Manual.</p> <p>There is an expectation that equalities will be advanced through the audit process, and auditors have been advised to carry out work on the Fairness and Equality</p>	<p>We performed a review of recent NHS Fife activity on Fairness and Equality including a review of biennial reporting and action plans.</p>	<p>NHS Fife demonstrates a strong commitment to promoting and complying with equality legislation. An on-line learning module on 'Equality and Human Rights' has been rolled out as part of the staff induction program, and staff training has been delivered on a range of equalities related topics and on undertaking Equality Impact Assessments (EQIAs).</p> <p>Extensive information on equalities topics and the</p>

Description of risk	Sources of assurance	Results and conclusions
<p>characteristic at least once during the audit appointment.</p> <p>Auditors should therefore aim to cover that area in 2021/22 if they have not done so in an earlier year.</p>		<p>types of support available when accessing services is available on the NHS Fife website. This includes opportunities for the public to comment or provide suggestions on NHS Fife's approach.</p> <p>NHS Fife is proactive in ensuring that equality is mainstreamed. Equalities outcomes for the next four years (2021-25) have been agreed and progress will be reported in 2023.</p>
<p><b>Cyber security</b></p> <p>NHS Fife recognises the threat to cyber security as high risk due to legacy systems which are now unsupported.</p> <p>Should a cyber attack occur there are associated risks of data breach and a sustained period of system loss.</p>	<p>We performed a review of the corporate risk register and NHS Fife's response to the risk.</p>	<p>During 2021/22, the risk of threat to cyber security has been further heightened in accordance with the risk alert recently issued by the National Cyber Security Centre.</p> <p>NHS Fife has reported that enhanced mitigations have been introduced at local and national levels; these include patching, verification of access controls, and reviews of resilience, communications, supply chain awareness, and monitoring of legacy systems.</p>

## Governance arrangements are appropriate

**67.** We reported in our previous Annual Audit Reports on the revised governance arrangements introduced by NHS Fife due to Covid-19. We concluded that NHS Fife had appropriate governance arrangements in place. Board and Committee meetings continue to be held remotely however papers are available on the NHS Fife website and local media and the public can request to watch Board meetings online. Since May 2022, the NHS in Scotland has now formally stepped down from its Emergency Footing.

**68.** The impact of Covid-19 has been set out in the Governance Statement in NHS Fife's annual report and accounts.



## Review of the Integration Joint Board Integration Scheme

**69.** The Public Bodies (Joint Working) (Scotland) Act 2014 required a review of the integration scheme by March 2021. This was delayed due to Covid-19 and an extension of the submission date to December 2021 was agreed by Scottish Government. The review was completed within the revised timeframe and the revised integration scheme was agreed by the Board in September 2021. It was approved by Scottish Ministers in March 2022.

**70.** Key revisions include changes to the financial basis upon which NHS Fife and Fife Council share the cost of overspends incurred by the IJB. The role and responsibilities of the IJB Chief Officer, NHS Fife and Fife Council have also been clarified.

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# 5. Value for money

Using resources effectively and continually improving services.

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## Main judgements

NHS Fife's remobilisation plan has a series of actions designed to safely recommence services moving forward from the Covid-19 pandemic Covid-19 has had a significant impact on activity and waiting times for services.

NHS Fife has a best value framework.

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### **NHS Fife's remobilisation plan has a series of actions designed to safely recommence services moving forward from the Covid-19 pandemic**

**71.** The Scottish Government has requested NHS boards to produce and regularly revise Remobilisations plans outlining plans for the restoration of normal health services.

**72.** The Fife Joint Remobilisation Plan 4 (RMP4) was submitted to the NHS Fife Board in November 2021. It set out the delivery action plan to March 2022.

**73.** The planned actions in RMP4 cover several areas, including:

- mental health
- planned care electives and diagnostics
- workforce
- corporate services.

### **Covid-19 has had a significant impact on activity and waiting times for services**

**74.** The 2021/22 annual report and accounts include the position at the end of March 2022 on the board's performance against national waiting time standards. They provide context for the scale of the impact of the pandemic of the delivery of health services. [Exhibit 8](#) demonstrates how activity and waiting times have been impacted by Covid-19 and [Exhibit 9](#) provides a comparison of current waiting times compared to prior years.

**75.** The trends displayed at [Exhibit 8](#) show an increase in demand has been accompanied by an increase in waiting times.

**76.** The most significant increases are found in the demand and length of waits for diagnostic tests. The number waiting for diagnostic tests increased by 138

per cent between December 2020 and March 2022. The number waiting longer than 6 weeks for diagnostic tests increased by 2171 per cent over the same period.

**77.** [Exhibit 9](#) reflects increased waiting times between March 2020 and March 2022. Some standards show progress since March 2021, but these have not returned to March 2020 levels. Exceptions to this are the Cancer 31 Days RTT and CAMHS Waiting Times standards which have improved from their previous position.

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## **Exhibit 8**

### **Trends in demand and activity per acute services**

Demand		% change
Number waiting for diagnostic tests	Monthly Dec 2020 to March 2022	6,636
	2,793	137.6%
Number of patients waiting for an inpatient or day case admission	Quarterly Dec 2020 to March 2022	4,363
	2,825	54.4%
Number of patients waiting for a new outpatient appointment	Quarterly Dec 2020 to March 2022	21,152
	16,551	27.8%
Activity		
Number of scheduled elective operations in theatre system	Monthly Dec 2020 to March 2022	1,261
	891	41.5%
Number of inpatient and day case admissions	Quarterly Dec 2020 to March 2022	2,834
	2,850	-0.6%
Number of new outpatient appointments	Quarterly Dec 2020 to March 2022	18,443
	15,014	22.8%
Length of waits		
Number waiting longer than 6 weeks for diagnostic tests	Monthly Dec 2020 to March 2022	2,544
	112	2171.4%
Number of patients waiting longer than 12 weeks for an inpatient or day case admission	Quarterly Dec 2020 to March 2022	1,896
	991	91.3%
Number of patients waiting longer than 12 weeks for a new outpatient appointment	Quarterly Dec 2020 to March 2022	9,836
	7,139	37.8%

Source: Public Health Scotland

## Exhibit 9

### Impact of Covid-19 on national waiting time standards

Target/standard	Performance at March 2020	Performance at March 2021	Performance at March 2022 <sup>1</sup>
<b>Cancer 62 Day Referral to Treatment (RTT)</b> Proportion of patients that started treatment within 62 days of referral	85.3%	82.5%	82.3%
<b>18 Weeks RTT</b> Proportion of patients that started treatment within 18 weeks of referral	81.4%	70.4%	70.7%
<b>Patient Treatment Time Guarantee (TTG) (patients waiting)</b> Proportion of inpatients or day case that were seen within 12 weeks	83.2%	51.7%	55.2%
<b>Outpatients waiting less than 12 weeks</b> Proportion of patients on the waiting list at month end who have been waiting less than 12 weeks since referral at month end	95.2%	52.6%	53.4%
<b>A &amp; E attendees</b> Proportion of A & E attendees who were admitted, transferred, or discharged within 4 hours	92.6%	94.0%	82.4%
<b>Cancer 31 Days RTT</b> Proportion of patients who started treatment within 31 days of decision to treat	95.7%	98.2%	99.1%
<b>Drug and Alcohol 21 days</b> Proportion of drug and alcohol patients that started treatment within 21 days	95.2%	93.1%	86.9%
<b>CAMHS Waiting Times</b> Proportion of patients seen within 18 weeks of referral	71.6%	73.2%	74.2%

Note. 1: Figures still to be validated by NHS Information Services Division.  
 Source: NHS Fife Performance Reports

## Staff costs have increased significantly (£34million) and NHS Fife is facing a range of workforce challenges

**78.** Spending on staff costs increased by £34 million (8 per cent) compared to 2020/21. This increase includes:

- £11 million due to a 4 per cent pay award for 2021/22
- £16 million due to a 5 per cent increase in whole time equivalent staff. Headcount has increased by nearly 24 percent.
- an increase in agency staff costs of £8m.

**79.** NHS Fife is facing significant workforce pressures, including unfilled vacancies across the organisation. Nursing and midwifery is an area of particular challenge with c500 whole time equivalent vacancies in March 2022. Recruitment of registered nurses is a challenge, and recruitment of local newly qualified staff is insufficient to meet demand. As well as increasing pressure on other staff, this has led to increased reliance and spending on agency and bank staff.

**80.** A Workforce Plan for 2022 – 2025 is due to be considered by the Board in July 2022. It includes plans for reducing pressures on staff, including:

- working with local universities to maximise recruitment of newly qualified nurses
- a programme encouraging the ongoing recruitment of staff from overseas
- alternative workforce models, including increasing the number of Advanced Practitioner roles. Advanced Practitioners are experienced Registered Health Care Professionals, who have completed higher education to a minimum of Post Graduate Diploma level.

## NHS Fife has a best value framework

**81.** [\*Ministerial guidance to Accountable Officers\*](#) for public bodies and the [\*Scottish Public Finance Manual\*](#) (SPFM) sets out the accountable officer's duty to ensure that arrangements are in place to secure best value. The guidance sets out the key characteristics of best value and states that compliance with the duty of best value requires public bodies to take a systematic approach to self-evaluation and continuous improvement.

**82.** All standing committees have completed a Best Value Framework assessment alongside their Annual Statement of Assurance. The assessments set out the Best Value characteristics and list measures, expected outcomes and evidence against each characteristic. The committees also receive regular updates on performance through the Integrated Performance and Quality Reports.

**83.** The assessments identify the construction of the new National Treatment Centre, development of the Strategic Planning and Resource Allocation (SPRA) process and developing new Workforce Models as good examples of NHS Fife's commitment to delivering Best Value.

### **National performance audit reports**

**84.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. In 2021/22 several reports were published which may be of direct interest to the board and are highlighted in [Appendix 2](#).

# Appendix 1. Action plan 2021/22

## 2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Integration Joint Board adjustments</b></p> <p>A considerable amount of time was spent by the auditors in agreeing IJB figures in the draft accounts to the ledger and the IJB draft accounts due to the lack of supporting schedules provided by Management and issues with the accounting for the movement in NHS Fife's share of surpluses resulted in a significant adjustment in the audited accounts.</p> <p>Risk – the figures in the accounts submitted for audit do not agree to the ledger or IJB accounts.</p>	<p>IJB figures should be supported by detailed working papers and early agreement of figures in the accounts should be obtained from the IJB.</p> <p><a href="#">Paragraph 18</a></p>	<p>Whilst the adjustment was significant it resulted from a technical accounting interpretation and did not arise from an error in the overall calculation of the cumulative share.</p> <p>Management will ensure that the correct treatment for any future in year IJB reserves are correctly presented.</p> <p><b>Responsible officer: Margo McGurk</b></p> <p><b>Agreed date 31 December 2022</b></p>
<p><b>2. Year end accruals</b></p> <p>During our audit testing, we identified a number of accruals where audit evidence could be improved and in some cases we believe that evidence was insufficient to support a year end accrual, but this did not represent a risk of material misstatement.</p> <p>Risk – Accruals and expenditure may be overstated</p>	<p>Management should implement controls to ensure all year end accruals are valid and adequately supported by working papers.</p> <p><a href="#">Paragraph 18</a></p>	<p>Management will ensure that sufficient evidence for any future accruals is retained.</p> <p><b>Responsible officer: Margo McGurk</b></p> <p><b>Agreed date 31 March 2023</b></p>



Issue/risk	Recommendation	Agreed management action/timing
<p><b>3. Financial sustainability – unidentified savings</b></p> <p>NHS Fife’s 2022/23 financial plan was approved by the Board on 22 March 2022. The plan identifies a funding gap of £24 million (2021/22 £22 million), £14 million of which is to be met by identified efficiency savings of £12 million and a transfer from capital to revenue of £2 million. The forecast year-end financial position is a deficit of £10 million.</p> <p>Risk – Continued reliance on non-recurring savings and support from the Scottish Government presents a risk to future financial sustainability.</p>	<p>NHS Fife should ensure that savings plans are developed identifying how the £10 million of unidentified savings in 2022/23 will be achieved.</p> <p><a href="#">Paragraph 53</a></p>	<p>The FIS Programme clearly focuses in the initial year on delivering a sustained and recurring level of cost improvement/saving. There is a very deliberate shift away from reliance on non-recurring savings and support from the Scottish Government. It is critical that there is a deliverable plan in place which there is for the £14 million described in this section. We are working also on a Pipeline of additional schemes which may be able to be accelerated this financial year. The focus importantly is on delivering financial balance sustainably over the medium term and this is the approach NHS Fife is embedding. There is also the added challenge that there are no UK consequential for Covid in 2022/23 which will challenge the ability of the Board to improve on the £14 million even further. Whilst Scottish Government have made good progress in allocating resources early in the financial year there are still occasions when this does not happen and therefore the challenge locally in allocating and spending in-year.</p> <p><b>Responsible officer: Margo McGurk</b></p> <p><b>Agreed date 30 September 2022</b></p>
<p><b>b/f 1. Holiday pay accrual</b></p>	<p>NHS Fife should continue to develop the process used to calculate the accrual to ensure the medical and dental estimate is based on returns from a variety of</p>	<p><b>In Progress</b></p> <p>Management will continue to develop the process to improve the accuracy of reporting.</p>

Issue/risk	Recommendation	Agreed management action/timing
	services, reducing the risk that the estimate is subject to significant uncertainty.	<b>Revised action: Margo McGurk</b> <b>Responsible officer</b> <b>Revised date 31 March 2023</b>
<b>b/f 2. Discounting of annual medical negligence payments</b>	The duration of the annual cost commitment is subject to significant uncertainty and is reimbursed to NHS Fife via the CNORIS scheme. The application of discount factors to the ongoing payment should be reviewed by 31 March 2022.	<b>Complete</b>
<b>b/f 3. Recruitment of payroll staff</b>	Recruitment issues in payroll services need to be addressed to prevent wider risks to service provision.	<b>In progress</b> In January 2022, a formal business case was agreed by the Board for NHS Fife to join the South East Scotland Payroll Consortium. This is made up of eight NHS Boards and NHS NSS will become the single employer of Payroll Services across these Boards. The provisional date for NHS Fife payroll staff being transferred to NHS NSS is 1 November 2022.
<b>b/f 4. Savings for 2021/22 still need to be identified</b>	NHS Fife needs to prepare contingency plans if the unachieved legacy gap is not to be funded by the Scottish Government.	<b>Complete</b>
<b>b/f 5. Transformation</b>	We have noted progress with the development of a Financial Improvement and Sustainability (FIS) Programme. This has been established to set up projects to ensure long term financial improvement and	<b>In progress</b> Over the past 15 months, NHS Fife has demonstrated its commitment to the transformation agenda and has taken positive steps to identify initiatives and invest

Issue/risk	Recommendation	Agreed management action/timing
	<p>sustainability in NHS Fife. Its objectives include establishing a clear medium term financial plan and developing savings plans for 2022/23.</p> <p>NHS Fife needs to accelerate transformation by ensuring it is embedded within the FIS Programme and the development of a new Health and Wellbeing Strategy for Fife.</p> <p><a href="#">Paragraph 59</a></p>	<p>in new technology to improve performance in the future.</p>

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# Appendix 2. Summary of 2021/22 national reports

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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](#)

# NHS Fife

## 2021/22 Annual Audit Report

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