

Technical Guidance Note 2021/1

Module 13

Risks of misstatement in health boards in
2020/21



 AUDIT SCOTLAND

Prepared for appointed auditors in the health sector

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Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Introduction

Purpose and use of this module

1. This module provides guidance on applying the other modules of TGN 2021/1 to the audit of the annual report and accounts of health boards.
2. It also provides supplementary guidance on the risks of misstatements in the following areas:
 - Capitalisation thresholds for property, plant and equipment
 - Provisions for clinical and medical negligence claims
 - Calculation of early retirement provisions
 - Treatment of endowments and integration joint boards (IJBs) in group financial statements
 - Accounting for funding allocations
 - The NHS Pension Scheme
 - Capital grants to other bodies
 - Transactions with IJBs
 - Expenditure with independent primary care practitioners
 - Summary of Resource Outturn (SoRO)
 - Agency arrangements
 - Requirements for the Performance Report, Directors' Report, and Statement of Accountable Officer's Responsibilities.
3. The annual report and accounts of health boards are audited under section 86 of the [National Health Service \(Scotland\) Act 1978](#) (the 1978 Act).
4. Boards are required under that section to prepare their accounts in accordance with a direction issued by Scottish Ministers. The accounts direction requires compliance with, not only the requirements of the [Government Financial Reporting Manual](#) (the FReM), but also the [Manual for the Annual Report and Accounts of NHS Boards](#) (the accounts manual). The accounts manual is prepared by the NHS Scotland Technical Accounting Group (TAG) and issued by the Scottish Government. Due to the continuing pressures caused by the pandemic, the Scottish Government has issued a [letter](#) advising that the 2019/20 accounts manual continues to apply in 2020/21.

This module provides guidance on applying the other TGN modules to health boards along with some supplementary guidance

Change in risks in 2020/21

5. There are changes in the following risks:
 - The accounting treatment of income from research and development contracts is not appropriate (new guidance).
 - Disclosed agency arrangements are not complete (COVID-19 payments).

Enquiries

6. Auditors should contact Professional Support with any enquiries or requests for advice by sending an email to TechnicalQueries@audit-scotland.gov.uk.

Section 1

Application of other modules to health boards

7. The following tables summarise the application of the other modules of the TGN to health boards, and either provide supplementary guidance in some areas or indicate the section of this module in which it is provided.

Overview Module

8. All sections of the Overview Module apply to health boards.

Modules 1 to 9

9. Modules 1 to 9 apply to health boards. The following table refers to areas where supplementary guidance is provided at section 2:

Module	Supplementary guidance and action
Module 1 Property, plant and equipment	The NHSScotland Capital Accounting Manual (the CAM) is issued by the Scottish Government and interprets the accounting guidance contained in the FReM on capital accounting issues (the 2019/20 edition continues to apply in 2020/21). Supplementary guidance is provided on capitalisation thresholds.
Module 2 Provisions, creditors and accruals	Supplementary guidance on clinical and medical negligence claims is provided.
Module 4 Employee benefits	Supplementary guidance on early retirement provisions and the NHS Pension Scheme is provided.
Module 5 Group financial statements	Supplementary guidance on NHS endowments and IJBs is provided
Module 7 Grants and other income	Supplementary guidance on funding allocations is provided.
Module 8 Other financial statements areas	Supplementary guidance on capital grants, transactions with the IJB, expenditure with independent primary care practitioners, the SoRO, and agency arrangements is provided.

Module 10 Remuneration and Staff Report

10. Module 10 applies to health boards. Pages 16 to 32 of the accounts manual set out the requirements for the Remuneration and Staff Report including templates.

Module 11 Statutory Other Information

11. All sections of Module 11 apply to health boards. The following table sets out where supplementary guidance is provided at section 3:

Section	Supplementary guidance and action
Section 1 Performance Report	Supplementary guidance on additional requirements is provided at section 3.
Section 2 Governance Statement	The accounts manual sets out most of the requirements at pages 15 to 16 and a template at Annex A, and page 4 of the Scottish Government letter summarises the additional FReM requirements
Section 3 Other statements	Supplementary guidance on the Director's Report and Statement of Accountable Officer's Responsibilities is provided at section 3.

Section 2

Financial statement areas

Property, plant and equipment

Capitalisation threshold is not properly applied

12. The [CAM](#) (at paragraph 2.6.1) sets a capitalisation threshold of £5,000 for individual assets. **Auditors should** evaluate whether the board has applied the specified threshold for new capital expenditure in 2020/21.
13. The CAM allows for the capitalisation of assets of lower than £5,000 if they form part of a group (e.g. defibrillators) provided all the criteria specified by the CAM at paragraph 2.7.1 for group assets are met. The specified criteria are summarised in the following table:

Criteria for group assets treatment
Group value in excess of £20,000
Items are functionally interdependent
Items are acquired at about the same date and are planned for disposal at about the same date
Items are under single managerial control
Each individual asset in the grouped has value of over £250

14. In addition, CAM paragraph 2.7.1 allows assets acquired in the course of the initial setting up of a new building or on refurbishment to also be treated as 'grouped' for capitalisation purposes. Examples where such an approach is likely to be applied are the following:
- Large collective networked system developments where individual items of computer hardware and/or software are purchased as part of a larger system.
 - Where applying the de minimis rule would result in an exceptional charge to the Statement of Comprehensive Net Expenditure (SoCNE) in the first year of a new hospital or strategy development, boards can capitalise such expenditure as a single 'equipping' asset with a useful economic life of up to 10 years.
15. Where the board has used the grouped assets approach in 2020/21, **auditors should** evaluate whether the assets satisfy the specified criteria.

Provisions, creditors and liabilities

Provision for outstanding clinical and medical negligence claims is not complete

16. Boards may have legal claims in respect of clinical and medical negligence in progress that have not been settled by 31 March 2021. Boards are notified of the progress of all such claims by the Central Legal Office (CLO) under the Clinical Negligence and Other Risks Indemnity Scheme (CNORIS). The CLO categorise the level of risk relating to the settlement of each claim. Boards should assess the likely outcome of all claims but, as a general rule, page 60 of the [accounts manual](#) expects boards to account for cases in accordance with the following table:

CLO category	Recognise as provision	Disclose as contingent liability
3	100%	-
2	50%	50%
1	-	100%

17. Professional Support will undertake a review of the work carried out by the CLO to establish the extent to which the information prepared using the work of the CLO, as a management expert, can be used as audit evidence under ISA (UK) 500. An [assurance report](#) arising from the review is scheduled for May 2021.

18. Auditors should evaluate whether:

- a provision has been recognised for outstanding clinical and medical negligence claims if it is more likely than not that a present obligation exists at 31 March 2021 and the other recognition criteria are also met; or
- a contingent liability has been disclosed if it is more likely that a present obligation does not exist.

Provision for outstanding clinical and medical negligence claims are not properly measured

19. The amount recognised as a provision should reflect the full amount notified by the CLO. It should exclude CLO fees and outlays notified which should be charged to the SoCNE when incurred.

20. Payments for some claims are paid over a period of time rather than as a one-off lump sum. Periodic payments should be discounted where the time value of money has a material effect. The payments are also subject to inflationary increases which should also be reflected in the provision. Professional Support's review of the CLO's arrangements for 2019/20 identified that a number of boards had not applied any inflationary uplift or discounting to the periodic payments.

21. Auditors should evaluate whether the provision for outstanding clinical and medical negligence claims are not properly measured

Reimbursements for clinical and medical negligence claims are not properly presented

22. Boards are responsible for meeting medical negligence costs up to a threshold of £25,000 per claim, and costs above that are reimbursed as part of CNORIS. In cases where the board will be reimbursed, **auditors should** evaluate whether:

- reimbursement related to provisions has been recognised as a debtor at 31 March 2021
- the board has disclosed the expected reimbursement as a contingent asset where reimbursement is for cases disclosed as a contingent liability.

Provision for funding CNORIS is not complete

23. CNORIS is funded by all boards contributing a share of the total value of obligations. The accounts manual requires boards to recognise a provision for their expected contribution. Further [guidance](#) is provided by the Scottish Government who also provide each board with information on the amount of the provision to be recognised.

24. Professional Support will evaluate the appropriateness of the methodology adopted by the Scottish Government to establish the total national liability for CNORIS at 31 March 2021. An [assurance report](#) arising from the review is scheduled for May 2021.

25. Auditors should evaluate whether:

- the board has recognised a provision for their expected contribution to CNORIS as at 31 March 2021
- the provision is complete and free from misstatement.

Employee benefits

Accounting policy for the NHS Pension Scheme is not appropriate

26. Most employees of health boards are members of the NHS Pension Scheme, which section 8.2 of the FReM requires to be accounted for on a defined contribution basis.
27. **Auditors should** evaluate whether the NHS Pension Scheme has been accounted for on a defined contribution basis in 2020/21.

Provision for early retirements is not properly measured

28. Additional pension liabilities arising from early retirements are not funded by the NHS Pension Scheme except where the retirement is due to ill-health. Boards are therefore required to recognise a provision for the actuarial cost of early retirements to the extent not met by the scheme in accordance with IAS 19 Employee Benefits.
29. When calculating the provision, page 105 of the accounts manual requires boards to use the [life expectancy tables for Scotland](#) provided by the Office for National Statistics.
30. **Auditors should** evaluate whether the board has used the life expectancy tables for Scotland when estimating the provision at 31 March 2021.

Group financial statements

Entities in which the board has an interest are not identified

31. IFRS 10 applies in full to health boards without adaptation. When assessing whether the board has identified all the entities in which it has interest, it is expected that this will apply in practice only to NHS endowment funds and IJBs.

The accounting treatment of NHS endowment funds is not appropriate

32. NHS endowment funds were set up under the 1978 Act. Health boards control endowment funds for accounting purposes and therefore should account for them as subsidiaries.
33. As endowment trustees are also board members, health boards and endowment funds effectively operate under common control for accounting purposes. The endowments therefore should normally be consolidated into group financial statements on a merger accounting basis. However, endowment funds vary in size at individual boards, and page 51 of the accounts manual allows the option of not consolidating where the board's interest is not considered to be material.
34. **Auditors should** evaluate whether the board has accounted for endowments in 2020/21, where its interest is material, by:
 - aligning the accounting policies of the endowment fund with the policies of the board for the purposes of the group financial statements
 - combining like items of assets, liabilities, reserves, income, expenses and cash flows
 - eliminating intra-group transactions and balances on consolidation.
35. Where consolidation has not been undertaken for 2020/21, **auditors should** evaluate whether it is reasonable to conclude that the board's interest in the endowment is not material. Auditors are expected to start from a presumption that the requirements for group financial statements should be followed, unless the board can demonstrate that its interests are clearly not material. **Auditors should** evaluate whether the board has:
 - focussed on the potential effect of non-consolidation on the decisions or assessments of users made on the basis of the financial statements
 - satisfied itself that the principal users of the financial statements would be able to see the complete economic activities of the board and its exposure to risk
 - demonstrated that the board's overall financial position or performance has not been misrepresented

- assessed the qualitative aspects of materiality judged in the surrounding circumstances before considering the amounts involved.

Information on endowment funds are not properly disclosed

36. Auditors should evaluate whether:

- information on consolidation adjustments in respect of endowment funds is disclosed in a note (note 26 in the accounts manual) in 2020/21.
- the disclosures are complete, clear, concise and free from misstatement.

37. Where consolidation is not required for 2020/21 (due to materiality), **auditors should** evaluate whether:

- the fact that the endowment has not been consolidated on the basis of materiality has been disclosed in a note (note 1 in the accounts manual)
- relevant information has been disclosed in the note on related party transactions (note 24 in the accounts manual).

The accounting treatment of interests in IJBs is not appropriate

38. While it is expected that boards and councils will have joint control over IJBs, **auditors should** evaluate whether the board has taken into account the IJB's operation in practice when forming its judgement.

39. Where joint control exists, and the interest is material, **auditors should** evaluate whether the board has accounted for its IJBs as a joint venture in 2020/21.

Information on IJBs is not properly disclosed

40. Auditors should evaluate whether:

- information on IJBs required by IFRS 12 has been disclosed in the notes (note 26 in the accounts manual) in 2020/21
- the disclosures are complete, clear, concise and free from misstatement.

Grants and other income

The accounting treatment of budget allocations is not appropriate

41. The Scottish Government issues allocation letters which provide boards with the authority to spend under the budget approved in Parliament. These are referred to as budget allocations but they are in substance grant in aid and should therefore be accounted for on a cash basis in accordance with the FReM.

42. Some allocations may be earmarked or ring fenced for particular purposes but they should still be treated as grant in aid (rather than grant) and accounted for on a cash basis, unless the Scottish Government has agreed otherwise.

43. Auditors should evaluate whether allocations in 2020/21 have been recognised on a cash basis; or there is evidence that the Scottish Government has agreed to another basis.

The accounting treatment of other funding is not appropriate

44. Other than budget allocations from the Scottish Government, all funding provided by NHSScotland bodies, including cross boundary funding for unplanned activities and funding to cover the provision of specified services by agreement with other NHSScotland bodies, should be recognised as income. This includes income (other than RRL funding) received from the Scottish Government, e.g. to cover the salaries of secondees.

45. Auditors should evaluate whether all funding in 2020/21 (other than budget allocations) has been recognised as income in accordance with IFRS 15.

The accounting treatment of income from research and development contracts is not appropriate

46. Boards have a number of clinical research and development (R&D) contracts where patients are enrolled, and the boards assess and report the patients' reaction to treatment. The TAG [guidance](#) on R&D income covers three aspects of the contracts as summarised in the following table:

Aspect	Summary of guidance
Accounting for staged payments	As the board has an enforceable right to payment for performance completed to date, the performance obligation is regarded as satisfied over time. Income and expenditure should be recognised and presented gross as the contract progresses.
Treatment of surplus on commercial contracts	A liability should be recognised at the year end for the element of any surplus due to external partners (e.g. universities). Any internal recharges (e.g. reallocation to a different budget head within a board) should not be recognised in the balance sheet.
Recovering costs on infrastructure support and capacity building	An asset should be recognised where such costs are expected to be recovered.

47. **Auditors should** evaluate whether boards have properly recognised income from clinical R&D contracts in 2020/21.

Other financial statement areas

Recognised capital grants are not complete or did not occur

48. A capital grant is an unrequited transfer payment from a health board to another public body which is required to use the grant to procure or improve assets from which the board's residents will benefit.
49. **Auditors should** evaluate whether the board has identified payments during 2020/21 where:
- grant has been paid to other public bodies
 - the body has agreed to use the grant for specific purposes that meet the definition of capital expenditure; and
 - it can be demonstrated that the capital expenditure contributes to the achievement of the board's objectives.
50. When making this evaluation, **auditors should** be aware that it would be inappropriate for boards to treat the following payments as capital grants:
- A payment in respect of a property considered to represent prepayment of lease rental which should instead be accounted for in accordance with IAS 17 Leases.
 - A payment to a primary care practitioner where the expenditure to be funded is less than the £5,000 capitalisation threshold (unless they qualify to be treated as grouped assets).
 - If the board has ownership of the asset or uses it directly, any upfront payment should be treated as a capital contribution or prepayment for the service. However, it may be appropriate to treat a contribution at the outset of a project as a capital grant if the asset is owned by a third party and not used directly by the board.
 - Ongoing revenue payments in respect of resource transfer accommodation, which are the equivalent of rental payments.

Capital grants are not properly accounted for

51. Capital grants should be accounted for as revenue expenditure in the SoCNE but charged against the non-core capital resource limit (CRL). **Auditors should** evaluate whether for 2020/21 capital grants have been:
- included as revenue items charged to the SoCNE

- deducted from the charge against the core RRL in the SoRO
- added to the charge against the non-core CRL.

Amount set aside for hospital services are not properly calculated

- 52.** IJBs are responsible for the strategic planning of hospital services most commonly associated with emergency care. Health boards are required to calculate in accordance with [guidance](#) issued by the Scottish Government an amount 'set aside' for the provision of these delegated services and advise the IJB accordingly. The resource 'set aside' is within the control of the IJB and should be included in the overall funding contribution.
- 53.** The extent of compliance with the guidance varies across health boards. As a transitional arrangement, the Scottish Government has, in previous years, allowed health boards and IJBs to agree a figure for the sum set aside based on the budget to be included in the annual accounts. Professional Support is seeking clarification from the Scottish Government of the approach for 2020/21 and will advise auditors in due course.
- 54. Auditors should** evaluate whether the board has calculated the 'set aside' for relevant services for 2020/21 in accordance with the guidance. Where that is not the case, **auditors should** evaluate whether the amount has been agreed with the IJB.

IJB overspends are not properly accounted for

- 55.** Where an IJB anticipates that it will overspend for 2020/21, the integration scheme will set out the arrangements for how it should be met. The integration scheme may require additional funding from the health board either in 2020/21 or in future years. The following table sets out the required accounting treatment:

Funding overspend	Treatment
Additional 2020/21 funding	IJB recognises a debtor (eliminating the deficit) and the health board (and councils) recognise a creditor at 31 March 2021 (assuming payments not made before that date)
Additional funding in future years	No recognition of debtor (IJB shows a deficit) or creditor by the health board as future funding cannot be anticipated

- 56.** Where an IJB has an overspend at 31 March 2021, **auditors should** evaluate whether the board:
- has accounted for its share of additional funding in accordance with the integration scheme
 - has recognised a creditor for any additional 2020/21 funding to the IJB outstanding at 31 March 2021
 - has not recognised any amounts related to additional funding in future years.

Payments to independent primary care practitioners are not complete or did not occur

- 57.** Boards make payments to independent primary care practitioners for dental, ophthalmic and pharmaceutical services and to GP practitioners in respect of prescriptions. The payments are processed and made by NHS National Services Scotland (NSS) on behalf of the individual health boards.
- 58.** NSS undertakes verification checks before and after the payments have been made in accordance with [DL\(2018\)19 Revised Payment Verification Protocols](#). The results of this pre and post payment verification work are communicated to boards throughout the year.
- 59.** NSS procures a service auditor report from KPMG which will be issued in May 2021 to the health boards concerned. The external auditor of the NSS will review the work of the service auditor and report the results of the review to other health board external auditors.
- 60.** When evaluating whether primary care expenditure is free from misstatement in 2020/21, **auditors should** consider the results of the payment verification reports and assurance report.

SoRO is not properly presented

- 61.** Page 8 of the accounts manual requires a board to report performance against its Revenue Resource Limit (RRL) in the SoRO. This reflects the financial objective for boards to ensure that their expenditure remains within a limit set by the Scottish Government. Prior to 2019/20, boards were required to limit their expenditure to the RRL on an annual basis. Since 2019/20:
- the limit applies over a three year period
 - boards can overspend (or underspend) up to 1% of the RRL on annual basis.
- 62.** The SoRO discloses net expenditure taken from the SoCNE, with the following then deducted from it:
- Non-core expenditure.
 - Non-discretionary expenditure on family health services (as funding for non-discretionary funding is not included in the RRL).
 - Endowments fund's net expenditure (where consolidated) to ensure only board expenditure is considered.
- 63.** Page 66 of the accounts manual sets out the requirements for the SoRO to be disclosed as a note to the accounts, rather than located below the SoCNE.
- 64. Auditors should** evaluate whether:
- the SoRO for 2020/21 has been properly presented
 - items included in the non-core RRL, non-discretionary expenditure, and the net expenditure of the endowment fund are properly deducted from net expenditure
 - the SoRO is free from misstatement
 - the board has met its financial objective for 2020/21.

Disclosed agency arrangements are not complete

- 65.** There may be a number of transactions in 2020/21 where health boards are acting as agents for the Scottish Government. For example, the vaccination programme for COVID-19 is being delivered by health boards but, in Professional Support's view, the limited extent of control or discretion exercised by boards means it would be reasonable to conclude that they are acting as agents. This would mean the following:
- The cost of the vaccines would not be recognised as expenditure and the provision of the vaccines would not be recognised as a grant
 - Unused supplies of vaccines at 31 March 2021 would be third party stock and would not be recognised as an asset of the boards
 - The cost of delivering the vaccines would be recognised as expenditure and the additional funding would be recognised as income.
- 66.** A further example is the £500 that the Scottish Government is paying to staff working in health and social care. The payments are being made by increasing health board funding allocations with the social care element being paid through IJBs. In Professional Support's view, while health boards may be acting as principal for paying their own employees, it is reasonable to conclude that they are acting as agents for the payment to social care staff.
- 67.** At the time of preparing this module, Professional Support is encouraging the Scottish Government to issue guidance to clarify the appropriate treatment of the above transactions. Professional Support will advise auditors on the [Latest Technical News](#) page and in [Technical Bulletins](#) if such guidance is issued.

Section 3

Statutory other information

Performance Report is not in accordance with the accounts direction

68. The accounts manual sets out requirements for the Performance Report on pages 6 to 10. In addition to the applicable requirements of the FReM, the accounts manual also requires health boards to include the following in the performance report:
- A statement from the Chief Executive providing their perspective on performance.
 - A short summary explaining the purpose of the overview section.
 - Information on the payment of suppliers.
 - Disclosures for reporting performance against financial targets, including a memorandum for in-year outcome (set out on page 8 of the accounts manual). The financial targets are the:
 - RRL (as explained in section 2)
 - CRL, which relates to capital expenditure on both a board's own non-current assets (core) and any service concession arrangements (non-core)
 - cash requirement, which is the total cash drawn to fund the cash consequences of ongoing operations and new capital investment.
69. As a result of the different requirements, a checklist specific for health boards is provided at appendix 1 to this module which auditors should use when carrying out test procedure 2 set out in Module 11.

Directors' Report is not in accordance with the accounts direction

70. The accounts manual sets out its requirements for the Directors' Report on pages 12 to 13. In addition to the requirements of the FReM, the accounts manual also requires health boards to include the following in the Directors' Report:
- the authorised for issue date
 - information on the appointment of auditors
 - a Statement of Board Members' Responsibilities
 - third party indemnity provisions
 - information on non-audit work
 - confirmation of the disclosure of information to auditors.

Statement of Accountable Officer's Responsibilities is not in accordance with accounts direction

71. As indicated above, the accounts manual requires confirmation of the disclosure of information to auditors to be included in the Directors' Report. This contrasts with the FReM which requires this item to be included in the Statement of Accountable Officer's Responsibilities.
72. Where a board follows the accounts manual's approach in 2020/21, **auditors should** confirm that there is a cross-reference from the Statement of Accountable Officer's Responsibilities.

Appendix 1

Checklist - required content of Performance Report

Required item	Yes/No/N/A
Performance Overview	
1 A short summary explaining the purpose of the overview section	
2 A statement from the Chief Executive providing their perspective on the performance of the board for 2020/21.	
3 A statement of the purpose and activities of the body including a brief description of the business model and environment, and organisational structure	
4 A summary of organisational goals	
5 A summary of the principal risks faced and how these have affected the delivery of objectives, how they have changed, how they have been mitigated and any emerging risks that may affect future performance	
6 Explanation of the adoption of the going concern basis where this might be called into doubt	
7 A summary performance appraisal, providing a synopsis of the performance analysis section, and detailing whether performance has met expectation, including an explanation if performance is below expectation	
8 A summary of where money has been spent, and a short commentary on any major developments in the year such as new projects, programmes or liabilities, as well as significant financial issues (where the Performance Analysis is omitted)	
Performance Analysis	
9 Objectives and progress made against them, using unbiased indicators, incorporating qualitative, quantitative and prior year information	
10 Further detail on the structure of the body where beneficial	
11 Trend information in indicators	
12 A financial review, detailing financial performance using any further key financial indicators or measures	
13 Detail on future plans, and expected future performance, including anticipated changes in the structure or strategic objectives	
14 Information on meeting the three year financial targets	
15 Information on the payment of suppliers	

NB: A body is permitted to omit the Performance Analysis and include items 8, 14 and 15 in the Performance Overview

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