
Healthcare Improvement Scotland

Annual report to Those Charged with
Governance and the Auditor General
for Scotland

Final

June 2016

Year ended 31 March 2016

PricewaterhouseCoopers
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Glasgow
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Audit Committee Members
Healthcare Improvement Scotland
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1 June 2016

Ladies and Gentleman,

We are pleased to enclose our report to the Audit Committee in respect of our audit for the year ended 31 March 2016. The primary purpose of this report is to communicate the significant findings arising from our audit that we believe are relevant to those charged with governance.

The scope and proposed focus of our audit work was summarised in our audit plan, which we presented to the Audit Committee in March 2016. We have subsequently reviewed our audit plan and concluded that our original risk assessment remains appropriate. The procedures we have performed in response to our assessment of significant audit risks are detailed in Section 2.

We have completed the majority of our audit work and expect to be able to issue an unqualified audit opinion on the financial statements on 22 June 2016. At the time of writing, the key outstanding matters, where our work has commenced but is not yet finalised, are:

- Finalisation of financial statement disclosures;
- Completion activities including subsequent events review;
- Receipt of management representation letter; and
- Approval and signing of accounts.

We will provide an oral update on these matters at the meeting on 22 June 2016.

We look forward to discussing our report with you on 1 June 2016. Attending the meeting from PwC will be Martin Pitt and Kelly Macfarlane.

Yours faithfully

PricewaterhouseCoopers LLP

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Section 1. Executive summary

Introduction

We set out in this report our significant findings from our audit of Healthcare Improvement Scotland (“HIS”) for 2015/16, together with those matters which auditing standards require us to report to you as “those charged with governance” of HIS.

We carried out our audit work in line with our 2015/16 audit plan that we presented to you in March 2016. Our audit is not designed to identify all matters that may be relevant to you. Accordingly, the audit does not identify all such matters. Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Framework for Our Audit

Our audit is conducted in accordance with Auditing Standards (International Standards on Auditing (“ISAs”) (UK and Ireland)) and the Code of Audit Practice (“the Code”).

The Code explains how external auditors should carry out their functions under the Public Finance and Accountability (Scotland) Act 2000. The audit of financial statements is covered by engagement and ethical standards issued by the UK Auditing Practices Board (APB), so the Code focuses more on the wider functions of public sector auditors. We have conducted our audit in accordance with the relevant requirements of the Code.

Respective Responsibilities of Management and Auditors

Management

It is the responsibility of the Board and the Chief Executive, as Accountable Officer, to prepare the financial statements in accordance with the National Health Service (Scotland) Act 1978 and directions made there under. This means:

- acting within the law and ensuring the regularity of transactions by putting in place systems of internal control to ensure that financial transactions are in accordance with the appropriate authority;
- maintaining proper accounting records;
- preparing financial statements timeously which give a true and fair view of the financial position of HIS and its expenditure and income for the year ended 31 March 2016; and
- preparing a Performance Report, a Directors’ Report, a Governance Statement and a Remuneration Report.

Auditors’ responsibilities

Our responsibilities in accordance with the Code of Audit Practice are to provide you with an audit report stating whether, in our opinion the financial statements and the part of the Remuneration Report to be audited and give an opinion on:

- whether they give a true and fair view of the financial position of the Body and its expenditure and income for the year;
- whether they were prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements;
- whether the information which comprises the annual report included with the financial statements is consistent with the financial statements; and

- whether expenditure and receipts have been incurred and applied in accordance with guidance from Scottish Ministers (the regularity opinion).

We are also required to review and report as necessary on other information published with the financial statements, including the directors' report, annual governance statement, statement on internal control or statement on internal financial control and the remuneration report.

Financial Statements

As a result of our work, we proposed a number of disclosure audit adjustments to the draft financial statements. These were accepted and updated by management. We note that there were no financial misstatements identified during the audit process.

We have completed the majority of our audit work and expect to be able to issue an unqualified audit opinion on 22 June 2016.

Financial performance

The Body's key financial performance for the period is as follows:

- The final outturn was £22.599m against a revenue resource limit of £23.004m, resulting in an underspend of £0.405m.
- Capital expenditure in the period was £0.050m which was in line with the final core capital resource limit of £0.050m.
- The budget for 2016/17 forecasts a revenue resource limit of £27.544m which is an increase of £4.540m (20%) on 2015/16 (£23.004m). The increase largely relates to the Integrated Improvement programme. On 1 April 2016 a new improvement resource to support Health and Social Care Partnerships, the Improvement Hub (ihub), was launched. This was created through the amalgamation of three existing health and social care improvement teams – HIS' Safety and Improvement Team, the Scottish Government's Joint Improvement Team (JIT) and Quality and Efficiency Support Team (QuEST). As a result of this, the baseline budgets for JIT and QuEST now sit within the HIS revenue resource limit.
- Total efficiency savings achieved in 2015/16 were £2.039m, of which £0.696m was achieved through general pay cost savings. The total savings achieved was £166k in excess of the required savings and the surplus will be carried forward to the financial year 2016/17 following agreement with Scottish Government.

Control Weaknesses or Deficiencies

We can confirm that we did not identify any significant deficiencies in internal control as part of our audit procedures. We therefore have no recommendations we wish to make in respect of HIS.

Additional insight – journals

A key focus in our audit is sharing insight. During our audit procedures, for testing journals, we have interrogated the data from which we performed our journals testing to identify observations for your consideration. These are included within Appendix 1.

Please note that copies of this report will be sent to Audit Scotland in accordance with their requirements.

We thank the management and staff for their co-operation and assistance during the course of our work.

Section 2: Significant audit and accounting matters

We have set out in this section the significant matters arising from our audit.

Matters identified in our audit plan

Set out below is a summary of our response to matters identified in our audit plan:

Matter arising	Audit response
<p><i>Fraud and management override of controls</i> ISA (UK&I) 240 requires that we plan our audit work to consider the risk of fraud, which is presumed to be a significant risk in any audit.</p> <p>This includes consideration of the risk that management may override controls in order to manipulate the financial statements.</p>	<ul style="list-style-type: none"> We tested high risk journals and identified the business rationale for these transactions; We examined management's accounting estimates for bias and performed detailed testing over deferred income, accruals and provisions; and We performed unpredictability testing over a sample of immaterial income streams in 2015/16 to ensure that these were correctly recognised. <p>Our work did not identify any errors that required adjustment to the financial statements.</p>
<p><i>Recognition of income</i> Under ISA (UK&I) 240 there is a (rebuttable) presumption that there are risks of fraud in revenue recognition. There is a risk that the Body could adopt accounting policies or treat income transactions in such a way as to lead to material misstatement in the reported revenue position.</p> <p>Due to the majority of revenue being received directly from Scottish Government we extend this presumption to the recognition of expenditure in the NHS (please see below)</p>	<ul style="list-style-type: none"> We evaluated and tested the accounting policy for income recognition to ensure that it is consistent with the requirements of the International Financial Reporting Standards (IFRSs), as adopted by the European Union, and as interpreted and adapted by the 2015/16 Government Financial Reporting Manual (FRoM); We reviewed intra-NHS confirmations of balances and disputed amounts to consider the implications on our audit; We performed substantive testing on a sample of transactions from each material category of revenue and confirmed with reference to supporting documentation that each was recorded at the correct value, in the correct accounting period and was posted correctly within the accounts; We identified high risk manual journals posted to revenue accounts and identified the rationale for these transactions; and We reviewed estimates for revenue, deferred revenue for example, to ensure that it was accounted for on an accurate basis and in the proper period. <p>We did not identify any issues to report to you as a result of our work.</p>

Matter arising	Audit response
<p>Recognition of expenditure</p> <p>We extend the above presumption of risk of fraud in revenue recognition to the recognition of expenditure in the NHS. In the current economic climate, the Body is subject to significant efficiency savings targets.</p>	<ul style="list-style-type: none"> We evaluated and tested the accounting policy for expenditure recognition to ensure that it is consistent with the requirements of the International Financial Reporting Standards (IFRSs), as adopted by the European Union, and as interpreted and adapted by the 2015/16 Government Financial Reporting Manual (FRM); We reviewed intra NHS confirmations of balances and disputed amounts to consider the implications on our audit; We performed substantive testing on a sample of transactions from each material category of expenditure and confirmed with reference to supporting documentation that each was recorded at the correct value, in the correct accounting period and was posted correctly within the accounts; We identified high risk journals posted to expenditure accounts and identified the rationale for these transactions; and We reviewed estimates for expenditure including accruals and provisions for example, to ensure that they were accounted for on an accurate basis and in the proper period. <p>We did not identify any issues to report to you as a result of our work.</p>
<p>Financial Sustainability</p> <p>There is unprecedented financial pressure on NHS bodies as a result of ever increasing demand during a period of financial austerity in UK public services. This is leading to NHS bodies across the country finding it increasingly difficult to fill budget gaps through the identification of efficiency savings. As a result there is an increasing risk that financial statements could be manipulated through manual transactions to present compliance with RRL and CRL targets.</p>	<ul style="list-style-type: none"> We reviewed management's financial plans and Local Delivery Plan for 2016/17 and onwards and considered the process for budget setting; We considered the financial performance in 2015/16 compared to budgets and ensured that our substantive testing programme was tailored to reflect risk areas such as cut-off, provisioning and unrecorded liabilities; and We reviewed management's efficiency savings targets and savings achieved. <p>Further details have been provided in section 3 of this report. No issues have been identified as a result of our work.</p>

Materiality

We have conducted our work in accordance with the materiality levels detailed below. We have applied a revised de minimis level of £23,363, which is a small increase from the original de minimis based on prior year financial results and which was agreed with the Audit Committee upon submission of our annual audit plan in March 2016 of £20,000.

	£
Overall materiality – This is the amount we have applied in assessing the overall impact on the group financial statements of potential adjustments	467,260
Performance materiality - We have applied this to direct the amount of work performed over each financial statement line item – for example in calculating sample sizes	350,445
De-minimis posting level - Under ISA (UK & I) 450, we are required to report to the Audit Committee on all unadjusted misstatements in excess of a 'de-minimis' or 'clearly trifling' amount	23,363

Misstatements and significant audit adjustments

There are no uncorrected misstatements arising from our audit to report to you.

Qualitative aspects of accounting practices

Improving the quality of NHS annual report and accounts

In December 2014 Audit Scotland published the good practice note *'Improving the quality of NHS annual report and accounts'*. The overarching objective of the publication was to help all boards improve their accounts presentation. Audit Scotland identified the following main causes of poor presentation by NHS Boards as follows:

- Over-reliance on the template provided by the Scottish Government;
- Inclusion of irrelevant disclosures; and
- A lack of attention to detail in preparation of the accounts.

As part of our audit work we have discussed the good practice checklist within the publication and have no significant matters to bring to your attention.

Financial statement disclosures

We have also reviewed, and tested, the material disclosures in the financial statements. We identified no significant issues as part of this work.

Governance Statement

The Financial Reporting Manual requires Chief Executives to sign a Governance Statement which covers all controls including financial, operational, compliance and the management of risk. The Scottish Government Health and Social Care Directorate (SGHSCD) have issued *Guidance on Governance Statements 2014/15* to help Chief Executives prepare their Board's Governance Statements. SGHSCD have confirmed that this guidance remains appropriate for 2015/16.

We reviewed the governance statement and considered the following:

- Compliance with the required elements of the proforma statement developed by Scottish Government Health and Social Care Directorate ("SGHSCD"); and
- Consistency with the remainder of information presented within the annual accounts and our overarching understanding of the entity.

Based on our normal audit procedures, we do not disagree with the disclosures contained in the Statement.

Accounting matters

Related parties

In forming an opinion on the financial statements, we are required to evaluate:

- whether identified related party relationships and transactions have been appropriately accounted for and disclosed; and
- whether the effects of the related party relationships and transactions cause the financial statements to be misleading.

It is a requirement of International Accounting Standard 24 that transactions with related parties are identified and disclosed in the financial statements. In the context of HIS, related parties would include Directors and Senior Management and their close family members. Related party transactions are identified and declared by Directors and Senior Management and will either relate directly to that individual or will be an interest of that

individual's close family member. Failure to capture this information may result in an incomplete listing of related parties being disclosed to the audit team and an incomplete listing of related party transactions being disclosed in the financial statements.

Traditionally, HIS has maintained a list of Directors and Senior Managements' interests which has been used as the basis for identifying the related parties listing. PwC have confirmed that this declaration does cover details in relation to the individual's close family members. The audit team was able to review responses from all Directors and Senior Management from whom we had requested details of their related parties as part of our audit procedures.

We are satisfied that the related party listing provided by HIS to the audit team is complete and that the related party transaction disclosure within the financial statements is complete.



Section 3. Financial performance

Financial targets

The Body's performance against its three financial targets for financial year 2015/16 is set out below:

Table 1: Financial targets summary 2015/16

	Limit as agreed by SGHSCD £ thousand	Actual Outturn £ thousand	Underspend/ (Overspend) £ thousand
Revenue Resource Limit (RRL)	23,004	22,599	405
Capital Resource Limit (CRL)	50	50	-
Cash Requirement	23,000	22,565	435

The underspend for the year 15/16 is £0.405m against the limit agreed by Scottish Government Health and Social Care Directorate (SGHSCD). The Body has an agreed variance threshold with SGHSCD of £0.200m, however, the surplus for the year includes the agreed carried forward change fund surplus of £0.238m. As such, the general fund surplus for the year of £0.166m is within the agreed threshold. The Body made various efforts throughout the year to identify savings throughout the organisation and achieved savings which were £0.166m in excess of the required savings. Further detail on the savings is included below.

The Body has agreed with SGHSCD to carry forward the underspend into the financial year 2016/17 to support investment in change for the future.

Efficiency savings

The Body met its NHS Scotland Efficient Government efficiency savings target of £475k for 2015/16. The sources through which the Body achieved these efficiencies are set out below:

Table 4: Cash Releasing Efficiency Savings 2015/16

Source	Savings £ thousand	% of total
Asset Management	244	51%
Other	231	49%
Total reported	475	100%

Additionally, the Body set itself further efficiency savings, achieved through an organisational change process. The savings achieved amounted to £2.039m of which £0.696m came from general pay, £0.399 from non-pay, £0.546 from the delivery plan and £0.398m from alternative funding sources. The savings achieved resulted in a £0.166m general fund surplus for 2015/16.

Financial sustainability

In recent years NHS Boards in Scotland have faced significant challenges in delivering healthcare services amidst continued financial pressures. Audit Scotland's publication '*NHS in Scotland 2013/14*' recognises the difficulties caused by the focus on meeting annual targets and the extent to which this focus can hinder the longer term financial planning process. The overarching recommendation for NHS Boards is in relation to a strengthened

approach to long term financial planning, considering in detail the resources required to implement service changes.

In light of this, financial sustainability has become a key matter for consideration by Boards and it is vital that consideration of longer term financial plans has taken place.

The Financial Plan for 2016/17 identifies the following key areas of income and expenditure, recurring and non-recurring:

Table 5: 2016/17 Financial Plan

Healthcare Improvement Scotland	2016/17 Projected £ thousand
Recurring income	24,398
Recurring expenditure	24,398
Recurring savings	0
Underlying recurring (deficit)/surplus	0
Non-recurring income	3,146
Non-recurring expenditure	3,146
Non-recurring savings	0
Non-recurring (deficit)/surplus	0
Financial (deficit)/surplus	0
Recurring deficit as percentage of recurring income	0

2016/17 and beyond

Support of Health and Social Care Partnerships

On 1 April 2016 Healthcare Improvement Scotland launched the Improvement Hub (known as ihub) as an improvement resource to support Health and Social Care Partnerships and Health Boards improve the quality of health and social care services. The partnerships include health, social care, third sector, independent sector and housing organisations. The hub was created through the amalgamation of three existing health and social care improvement teams: Healthcare Improvement Scotland's Safety and Improvement and the Scottish Government's Joint Improvement Team (JIT) and Quality Efficiency Support Team (QuEST). 2016/17 will be a transitional year as the services of the three teams are integrated, with a review and redesign of programmes planned for the next 12 months.

Regulation of Independent Clinics

The regulation of independent clinics by HIS started on 1 April 2016. 2016/17 is a registration year for the bodies, with inspections commencing in 2017/18. It is expected that around 500 organisations will register during 2016/17 but there remains uncertainty around the volume of work in this area as no organisations have registered to date. The potential registration of bodies late in the year will reduce available time for detailed planning as numbers of bodies are unknown. The opportunity to accelerate registration during the current year should be explored with Scottish Government to assist with an improved planning process for inspections and better registration process for bodies by minimising the potential registration bottleneck coming up to 31 March 2017 deadline.

Savings forecasts and cost pressures

HIS is forecasting a break-even position for both 2016/17 and 2017/18 in their local delivery plan. This takes into account the savings achieved in 2015/16 of £405k which will be carried forward into 2016/17.

Key cost pressures for the Body will be focussed on staff costs, as this makes up the majority of all spend (63% of the expected baseline allocation) and thus the most likely source of identifying efficiency savings.

It is noted that the board could benefit from being able to plan over a 3 year period. This may help to identify additional efficiencies over a longer period and avoid sub optimal outcomes from an annual process. The potential for availing of a longer budgetary planning horizon should be explored with Scottish Government as evidence from the current year indicates this should deliver better outcomes.

Financial planning and budgetary control

In order to support the balance between achieving targets in year and longer term financial planning it is vital that the Body have in place a sound system of financial planning and budgetary control.

The Director of Finance and Corporate Services prepares and submits to the Board financial plans for approval. These plans are continuously reviewed and discussed, along with the underlying budgets, with appropriate budget holders throughout the year. Budgets are delegated to officers who observe and monitor their budgets on a detailed level. Regular management accounts are prepared comparing actual outturn with budget and are reviewed by the Director of Finance and Corporate Services as well as the Board to identify and investigate significant variances.

This process has operated effectively in the year to 31 March 2016.



Section 4. Governance and internal control

Governance structure

We have assessed the Body's overall governance arrangements including a review of Board and key Committee structures and minutes, financial reporting to the Board, and risk management. We have also considered key areas of risk to the Body including partnership working; service sustainability; performance management; and people management. Appropriate evidence of activity has been provided by the Body.

The Body reports on its Financial Performance on a monthly basis. This report is presented to:

- The Corporate Management Team;
- The Executive Team;
- Audit and Risk Committee; and
- The Board

The Code of Audit Practice requires us to review and report on the Body's Annual Governance Statement. The Body has used the appropriate format for its Statement and has outlined the processes it had employed to identify and evaluate risks. In addition, key elements of the Body's control framework have been highlighted.

From 1 March 2016, the Chief Executive, Angiolina Foster, was seconded to the role of Chief Executive within NHS 24. The Director of Scrutiny and Assurance, Robbie Pearson, was Acting Chief Executive from 1 March 2016. Angiolina Foster continues to be the Accountable Officer for HIS and is involved in the organisation for one day per week. There were no other significant changes to key management during the year.

We consider that the governance arrangements in place are appropriate although would advise that the operational effectiveness of the arrangements involving the Chief Executive are reviewed after a period of time to ensure they are working satisfactorily for the Chief Executive, Acting Chief Executive and the organisation.

System of internal control

The Chief Executive Officer in conjunction with management and the Audit Committee is responsible for developing and implementing systems of internal financial control and having in place proper arrangements to monitor their adequacy and effectiveness in practice.

We review these arrangements for the purposes of our audit of the financial statements and for our review of the annual governance statement and report to you any significant deficiencies in internal control that we find during our audit.

We have no significant matters to bring to your attention in relation to the system of internal control.

Risk management

The Body has a Risk Management Strategy in place, which is monitored by the Audit Committee and the Board as part of their remits and reflects British Standards (BS ISO 31000:2009) Risk management – principles and guidelines. The Risk Management Strategy is supported by a new database for recording and managing risk called Compass, which has been implemented through the use of a Risk Management Working Group.

Reports on the management of risk are standing agenda items at meetings of the Board and its governance committees. Corporate and Operational Risk Registers are maintained and discussed at all levels of the Body,

from individual project teams to the Executive Team. The registers are reviewed by the Audit Committee at each meeting.

Internal Audit

The role of internal audit is determined by management and therefore its objectives differ from ours. Part of our overall audit approach involves gaining an understanding of the internal audit function to determine if it would be effective and efficient to use their work.

During 2015/16, the HIS continued to have an outsourced internal audit function provided by Scott Moncrieff. We have reviewed the internal audits performed during the financial year, which included reviews on the Board's Financial Systems, Strategic and directorate planning, workforce management and appraisal and performance management. As in prior years, we have taken no reliance on the work performed by Scott Moncrieff. We have used the work of internal audit to gain an understanding of HIS as relevant for our external audit planning procedures.

Based on audit work performed we consider the internal audit function within HIS to be appropriate for the requirements of the Board.

Other matters

Compensation and Confidentiality Agreements

The Body had nine individuals leave the entity through a voluntary redundancy agreement. None of these included confidentiality agreements.

Agency spend

The Body incurs a modest level of agency spend to ensure service delivery is maintained when short term resourcing gaps are identified. In the 15/16 year, £0.180m (14/15 – £0.222m) was spent on agency staff which is 1.0% (14/15 – 1.2%) of the total staff costs incurred on all workforce categories.

Section 5. Fraud

International Standards on Auditing (UK&I) state that we, as auditors, are responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. The respective responsibilities of auditors and management are summarised below:

Auditors' responsibility

Our objectives are:

- to identify and assess the risks of material misstatement of the financial statements due to fraud;
- to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- to respond appropriately to fraud or suspected fraud identified during the audit.

Management's responsibility

Management's responsibilities in relation to fraud are:

- to design and implement programmes and controls to prevent, deter and detect fraud;
- to ensure that the entity's culture and environment promote ethical behaviour; and
- to perform a risk assessment that specifically includes the risk of fraud addressing incentives and pressures, opportunities, and attitudes and rationalisation.

National Fraud Initiative (NFI)

The Body participates in the National Fraud Initiative (NFI). The Body has identified 132 matches for the 2014/15 year. In accordance with our responsibilities as your appointed auditor, we completed a second questionnaire on the results of the 2014/15 NFI process. As a result of this we had the following observations:

- All 132 matches, including the 19 recommended matches, were processed with commentary included on the NFI website;
- All matches have been investigated and closed on the NFI website;
- No frauds or overpayments have been identified through investigations made.

Prevention and detection of fraud and corruption

The Body have in place appropriate code of conducts (for both staff and the Board), anti-fraud procedures and a whistleblowing policy. The whistleblowing policy was last updated in April 2013 but was formally reviewed in April 2015. These policies and procedures relating to fraud outline the expectations of the Body in relation to staff and Board conduct, the procedures that dictate the responsibilities and roles if a fraud is identified as well as providing alternative routes for reporting any incidents. There were no instances of fraud identified and the whistleblowing policy had not been utilised during the 2015/16 year.

Based on audit work performed we consider that the controls in place to prevent and detect fraud or corruption to be suitable for the operations of the Body.

Section 6. Independence

Independence and objectivity

We have made enquiries of all PricewaterhouseCoopers' teams providing services to you and of those responsible in the UK Firm for compliance matters.

There are no matters which we perceive may impact our independence and objectivity of the audit team.

Independence conclusion

At the date of this report we confirm that in our professional judgement, we are independent accountants with respect to the Body, within the meaning of UK regulatory and professional requirements and that the objectivity of the audit team is not impaired.



Appendix 1 – Journals insight

As part of our work the following risk criteria were considered:

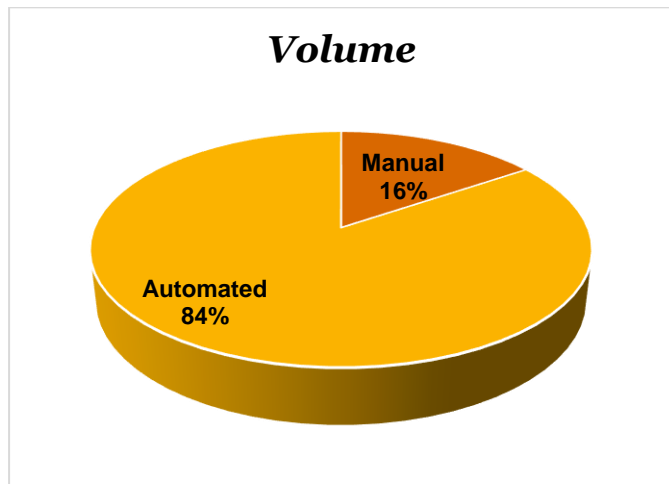
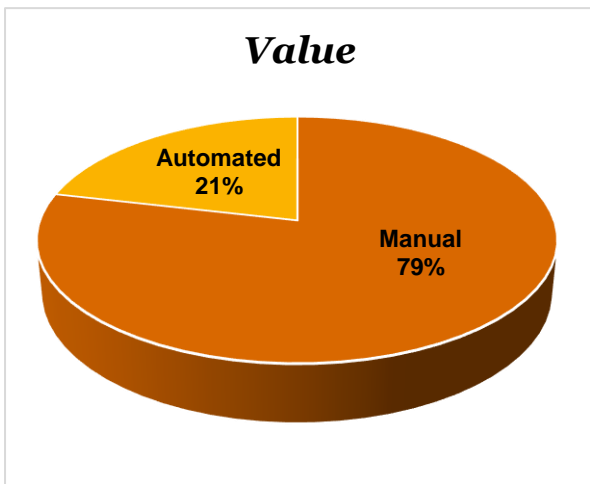
- Large journal entries - journal entries with a material line item posted to income or expenditure;
- Unusual revenue journals – journals with a credit entry to revenue which was not offset by a debit entry to bank, deferred income or accounts receivable; and
- Unusual expenditure journals – journals with a debit to expenditure which was not offset by a credit to bank, prepaid expenses or accounts payable.

We did not identify any exceptions as part of our journals testing.

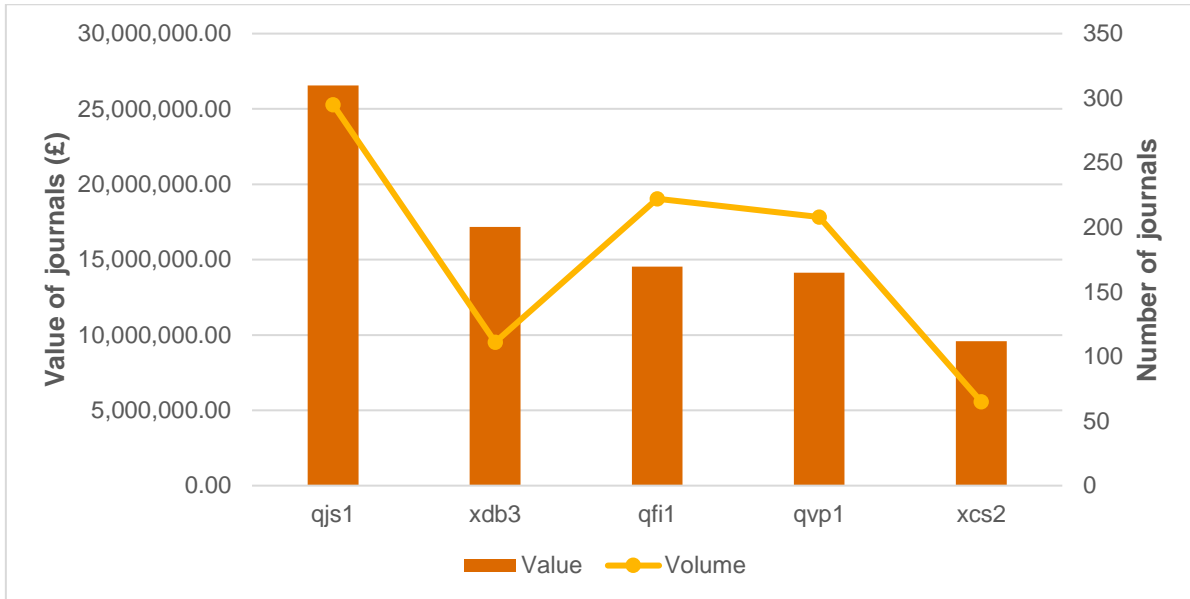
Additionally, we considered the users posting manual journals during the year and did not identify any unusual or inappropriate users.

Summary Profile		
	Quantity	Value (GBP)
Total journals	7,261	£148,677,386
Total manual journals	1,127	£116,903,087
Average no. of lines per manual journal	31	

Automated vs Manual



Top 5 users posting manual journals



In the event that, pursuant to a request which Healthcare Improvement Scotland NHS has received under the Freedom of Information Scotland Act 2002, it is required to disclose any information contained in this report, it will notify PwC promptly and consult with PwC prior to disclosing such report. Healthcare Improvement Scotland NHS agrees to pay due regard to any representations which PwC may make in connection with such disclosure and Healthcare Improvement Scotland NHS shall apply any relevant exemptions which may exist under the Act to such report. If, following consultation with PwC, Healthcare Improvement Scotland NHS discloses this report or any part thereof, it shall ensure that any disclaimer which PwC has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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