

NHS Grampian

Annual Audit Plan 2016/17



 **AUDIT SCOTLAND**

Prepared for NHS Grampian

December 2016

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

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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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. The financial statements should be prepared in accordance with the Government Financial Reporting Manual (FReM) and the accounts direction issued by Scottish Ministers. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Audit risks

2. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for NHS Grampian. We have categorised these risks into financial risks and wider dimension risks. The overarching key risk for NHS Grampian is failure to achieve its financial targets and if that were the outcome, it would adversely impact on our audit opinion. The key audit risks, which require specific testing, are detailed in [Exhibit 1](#). Our consideration of the management assurances and findings from our planned work will, collectively, provide assurances to enable us conclude on the board's financial targets.

Exhibit 1

Audit Risk	Management assurance	Planned audit work
Financial statement issues and risks		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Governance arrangements are in place to assist prevent and detect fraud i.e. Board assurance framework, performance management framework, Standing Financial Instructions, Standing Orders, Schedule of Reserved Decisions, Code of Conduct, whistleblowing and anti-fraud policies</p> <p>Budgetary control arrangements</p> <p>Regular review of financial systems and internal controls by internal audit.</p>	<p>Detailed testing of journal entries</p> <p>Review of accounting estimates</p> <p>Focused testing of accruals and prepayments</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>
<p>2 Risk of fraud over income</p> <p>NHS Grampian receives a significant amount of income in addition to Scottish Government</p>	<p>Governance arrangements are in place to assist prevent and detect fraud i.e. Board assurance framework,</p>	<p>Analytical procedures on income streams</p> <p>Detailed testing of revenue transactions focusing on the</p>

Audit Risk	Management assurance	Planned audit work
<p>funding. Particular areas of concern include Family Health Services (FHS) income, cash receipts and non-mainstream income generating activities. The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p>	<p>performance management framework, Standing Financial Instructions, Standing Orders, Schedule of Reserved Decisions, Code of Conduct, whistle blowing and anti-fraud policies</p> <p>Regular review of financial systems and internal controls by internal audit</p> <p>Budgetary control arrangements</p> <p>Debt recovery and bad debt arrangements</p> <p>Primary care income verification checks.</p>	<p>areas of greatest risk</p> <p>Monitoring of frauds and false exemptions reported</p> <p>Review of NHS National Services service auditor report covering practitioner services.</p>
<p>3 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>An appropriate programme of valuations is carried out each year</p> <p>Rationale and supporting evidence include expert views where appropriate for provisions held.</p>	<p>Reasonableness review of valuation report in respect of land and buildings</p> <p>Reliance on 'the work of an expert' in respect of the professional valuer</p> <p>Review accounting treatment of property revaluation and ensure it accords with the requirements of FReM</p> <p>Review the basis and calculation of provisions for bias and subjectivity</p> <p>Focused substantive testing of key areas.</p>
<p>4 Capital investment</p> <p>The board's capital plan includes a number of complex projects. There is a risk the accounting treatment does not comply with accounting requirements. Consequently, the financial statements may be materially misstated.</p>	<p>Early identification and discussion with auditor of unusual/complex transactions</p> <p>Asset Management Group discussions and minutes.</p>	<p>Focused substantive testing on major capital transactions. For example:</p> <ul style="list-style-type: none"> -Carbon energy operating lease -Backlog maintenance project -Financial close on Inverurie/Foresterhill health centres (Hub North Scotland) Design, Build, Finance and Maintain project - identification, accounting and disposal of surplus assets (between 2016/17 and 2017/18, the board needs to deliver significant disposals with estimated proceeds of £25m) <p>Review of financial instruments and compliance with FReM</p> <p>Review the board's capitalisation accounting and treatment for impairment of assets held to ensure the requirements of FReM are met.</p>

Audit Risk	Management assurance	Planned audit work
<p>5 Group accounts and IJBs</p> <p>As 2016/17 is the first year that the three Grampian Integrated Joint Boards (IJBs) will be consolidated into the health board's accounts, there is a risk that the board may fail to meet its statutory reporting requirements if appropriate information and assurances are not received from the IJBs on time.</p>	<p>Regular liaison between NHS finance and IJB s95 officers</p> <p>Agreement of a 'group' timetable to deliver the board's audited financial statements by 30 June 2017</p> <p>Dry run in January/February 2017.</p>	<p>We will hold early discussions with Finance officers around the planned timetable for group accounts and the board's expectations of its group accountants</p> <p>In accordance with ISA 600 (using the work of another auditor), we will co-ordinate with 'component auditors', in this case the IJB external auditors to obtain the necessary assurances.</p>

Wider dimension risks

<p>6 Financial balance and sustainability</p> <p>Financial results for the first half of 2016/17 show an overspend of £4.6m primarily due to overspent medical and nursing staffing budgets which is attributed to high agency costs and the premium paid to junior medical doctors for non-compliant rotas. Although staff are finding it challenging to reduce costs to achieve balanced budgets, a break-even position is still projected at year-end. In order to deliver this outcome, staff vacancies may not be filled or investment could be delayed. While the board acknowledges this is not sustainable in the longer term, there is a risk that planned investment in services are sacrificed to achieve financial balance.</p>	<p>Budgetary control arrangements</p> <p>Budget Steering Group</p> <p>Achievement of savings is monitored and there is regular reporting to committee/board</p> <p>Regular monitoring and challenge by the management team</p> <p>Implementation of a monthly single electronic invoice for agency staff.</p>	<p>We will discuss the board's financial position with senior officers on a regular basis, gaining an understanding of the board's approach to demand led budgets e.g. agency costs, drugs etc and its response to delivering services for an aging population</p> <p>The content of finance reports going to board/committee members will be assessed</p> <p>We will review monthly Financial Performance Returns to the Scottish Government.</p>
<p>7 Financial savings</p> <p>The board's Local Delivery Plan (LDP) for 2016-21 includes £7.4m of savings yet to be identified. This represents 28% of the total savings required for 2016/17 and this percentage currently increases to 52%-87% over the following four years. There are risks that such savings cannot be delivered without significant adverse impact on healthcare.</p>	<p>Budgetary control arrangements</p> <p>Budget Steering Group</p> <p>Achievement of savings is monitored and there is regular reporting to committee/board</p> <p>Regular monitoring and challenge by the management team.</p>	<p>The adequacy of finance reports going to board/committee members throughout the year will be assessed in terms of the level of commentary explaining progress against plans in delivering financial balance generally but also in respect of achieving efficiency savings targets</p> <p>We will review Financial Performance Returns to the Scottish Government.</p>

Audit Risk	Management assurance	Planned audit work
<p>8 Working with IJBs</p> <p>Delegated budgets to the IJBs amount to £420m representing 40% of NHS Grampian's total budget. Operationally, there is a risk IJBs cannot deliver the financial challenges expected of them which would have implications for all partners.</p>	<p>Oversight by North East Scotland Partnership Steering Group (NESPG) - NHS Grampian board members meet with the chairs and chief officers of the 3 IJBs</p> <p>NHS Grampian chief executive and the council chief executive for IJB area meet with relevant IJB chief officer and s95 officer</p> <p>IJBs each have an audit committee working alongside the respective council audit committee</p> <p>IJB performance part of regular NHS Grampian performance management</p>	<p>Review post integration reports by internal audit. In line with Scottish Government guidance, post integration reports should evaluate actual risk and financial performance against pre-integration assumptions and cover performance on relevant milestones and benefits and lessons learned</p> <p>Audit Scotland has a further performance audit report scheduled on health and social care integration. Local auditors will provide a data return covering, for example, budgets, shifts in resources from acute to community based care, development of strategic plans.</p>
<p>9 Workforce management</p> <p>With an aging workforce, difficult recruitment in some staff groupings and a higher cost of living in Aberdeen, there are increasing risks being experienced in certain services.</p>	<p>Workforce planning in place</p> <p>Key workers accommodation initiative.</p>	<p>Overview of staff governance arrangements. Longer term Audit Scotland is carrying out a performance audit study on this topic and NHS Grampian is already an agreed field site.</p>
<p>10 Capital investment</p> <p>In view of the board's significant capital investment commitment, there is a risk that project management and monitoring arrangements are not sufficiently robust.</p>	<p>Asset Management group discussions and minutes</p> <p>Programme Board</p> <p>Fortnightly update meetings of key officers.</p>	<p>Using a sample of current capital projects, we will review arrangements against the board's project management framework.</p>

Reporting arrangements

3. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

4. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy. Progress against agreed action plans will be routinely followed up and reported. In 2016/17, the recommendations arising from the 2015/16 clinical governance audit will be followed up.

5. We will provide an independent auditor's report to NHS Grampian, Scottish Parliament and the Auditor General for Scotland summarising the results of the audit of the annual accounts. We will provide the Accountable Officer and Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

6. Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented to Parliament within nine months of the financial year-end i.e. 31 December. NHS Grampian is required to submit their audited financial statements by 30 June to meet the consolidation timetable.

Exhibit 2

2016/17 Audit outputs

Audit Output	Target date	Audit Committee (or equivalent) Date
Interim Report on the 2016/17 Audit	17 March 2017	28 March 2017
Annual Audit Report including ISA 260 requirements	20 June 2017	27 June 2017
Signed Independent Auditor's Report	27 June 2017	27 June 2017
National Fraud Initiative questionnaire	30 June 2017	Annual Audit Report reference
Financial data set	30 June 2017	N/A
Performance audit data return - health and social care integration	Spring 2017	N/A
Performance audit data return - role of boards	30 June 2017	N/A

Audit fee

7. The proposed audit fee for the 2016/17 audit of NHS Grampian has yet to be confirmed. Details of our fee will be shared with NHS Grampian's Director of Finance as soon as possible. In determining the audit fee we will take account of the risk exposure of NHS Grampian, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. In preparation for our audit of the financial statements, we have discussed a programme of early final accounts work commencing in April 2017. This approach assumes receipt of the remainder of the working papers package by 10 May 2017 and the complete unaudited financial statements document by 15 May 2017.

8. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Responsibilities

Audit Committee and Chief Executive (as Accountable Officer)

9. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

10. The audit of the financial statements does not relieve management or the Audit Committee, as those charged with governance, of their responsibilities.

Appointed auditor

11. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

12. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial statements

13. The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of NHS Grampian and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how NHS Grampian will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

14. We will give an opinion on the financial statements as to:

- whether they give a true and fair view of the state of affairs of NHS Grampian and its group
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
- the regularity of the expenditure and income



characteristics



responsibilities



principal activities



risks



governance arrangements

Group arrangements

15. Our responsibilities and approach cover both our audit of the Board and its group. In order to give an opinion on the group accounts, we need an understanding of the nature of the group entities and their relationships including group wide controls and the work of internal audit. In respect of 2016/17, the Board's group includes the three north east integrated joint boards - Aberdeenshire, Aberdeen City and Moray; and NHS Grampian's endowment funds.

16. International Standard on Auditing 600 (ISA600): using the work of another auditor focuses on the group engagement lead providing direction to component auditors to ensure that sources of assurance are agreed as part of the planning process. In reaching our opinion on the group accounts, we review and evaluate the work of the auditors as required and seek representations from them on a range of matters covering professional competence, conduct, and audit opinion. We also review the audited accounts for each of the entities in the group.

17. Consideration of the effect of component auditors' reports for each of the group entities, along with any unadjusted misstatements and events after the financial reporting period, should provide us with sufficient assurances to conclude on whether the entities' accounts, policies and disclosures have been appropriately consolidated in the group accounts.

Materiality

18. Materiality defines the maximum error that we are prepared to accept and still conclude that that our audit objective has been achieved. It helps assist our planning of the audit and allows us to assess the impact of any audit adjustments on the financial statements. We calculate materiality at different levels as described below. The calculated materiality values for NHS Grampian are set out in [Exhibit 3](#).

Exhibit 3

Materiality values

Materiality level	Amount
Planning materiality - This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year based on the latest budget for 2016/17.	£11.6m
Performance materiality - This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 50% of planning materiality.	£5.8m
Reporting threshold - We are required to report to those charged with governance all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at approximately 1% of planning materiality.	£ 100k

19. We review and report on other information published with the annual report and accounts including the performance report, governance statement and remuneration and staff report. Any issue identified will be reported to the Audit Committee.

Timetable

20. To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Audit Committee dates.

Exhibit 4

Financial statements timetable

 Key stage	 Date
Latest submission date of for complete unaudited group financial statements with any final working papers. (working papers largely complete by 10 May 2017)	15 May 2017
Latest date for final clearance meeting with Director of Finance	12 June 2017
Agreement of audited unsigned group financial statements	20 June 2017
Issue of Annual Audit Report including ISA 260 report to those charged with governance	20 June 2017
Independent auditor's report signed	27 June 2017
Latest date for signing of Assurance Statement on the consolidation return to the Scottish Government	30 June 2017

Internal audit

21. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function.

Reliance on Internal Audit

22. Internal audit is provided to NHS Grampian by PricewaterhouseCoopers, LLP (PwC). PwC provide internal audit services to a number of public sector bodies and consequently, a central review will be undertaken by Audit Scotland staff to assess compliance with the Public Sector Internal Audit Standards (PSIAS). This is expected to be completed by 31 December 2016.

Areas of reliance

23. To support our audit opinion on the financial statements we plan to place formal reliance on internal audit's review of Key Financial Controls. This work is expected to be completed by 28 February 2016 to provide sufficient time for us to assess the results and determine whether any further work is required in advance of our audit of the financial statements.

24. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- Warehousing and Vehicle Disposals
- Property Transaction Monitoring
- Staff Continuity and Planning
- Forensic Physicians Timesheets
- Cyber Security Maturity

- Health and Social Care Integration
- Governance Statement
- Family Health Service Contractors
- Project Management of Non-Capital Change Projects

Service auditor assurances for shared systems and functions

25. In order to provide efficiencies and avoid duplication of effort, assurances will be drawn from service auditor reports for the following national shared systems and functions:

- Practitioner Services Division (NHS National Services Scotland host, Scott Moncrieff - service auditor)
- national IT contract covering services provided by ATOS Origin Alliance (NHS National Services Scotland host, Scott Moncrieff - service auditor)
- National Single Instance efinancials service covering financial ledgers and Real Asset management (NHS Ayrshire and Arran host, PwC - service auditor)
- NHS payroll system (NHS Tayside host. While there is no service auditor arrangement for payroll, assurances on the system are provided by NHS Tayside's internal auditor.)

Audit dimensions

26. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5

Audit dimensions



Financial sustainability

27. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the board's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether the board can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

28. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether the board has arrangements in place to ensure systems of internal control are operating effectively
- whether the board can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how the board has assured itself that its financial capacity and skills are appropriate
- whether the board has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

29. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the board can demonstrate that the governance arrangements in place are appropriate and operating effectively including services delivered by, or in partnership with, others such as IJBs
- whether there is effective scrutiny, challenge and transparency on decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting
- in respect of 2016/17, we will be contributing to the following performance audit activities:
 - NFI is a data-matching exercise led by Audit Scotland to aid the detection of fraudulent payments. NFI allows public bodies to investigate matches and, if fraud or error has taken place, to stop payments and attempt to recover the amounts involved. The current data matching exercise collected data in October 2016 and match investigation work by bodies is due to begin in January 2017. By means of a questionnaire, we will assess the arrangements the board has put in place to administer the 2016 NFI
 - A follow up study on the role of boards will focus on the effectiveness of decision making and scrutiny, standards of conduct and training and

development arrangements. Local auditors will collate intelligence in these areas for submission to the study team.

Value for money

30. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether the board:

- can provide evidence that it is demonstrating value for money in the use of its resources
- can demonstrate that there is a clear link between money spent, output and outcomes delivered
- can demonstrate that outcomes are improving
- has sufficient focus on improvement and the pace of change.

Independence and objectivity

31. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland’s Ethics Partner.

32. The engagement lead for NHS Grampian is Gillian Woolman, Assistant Director. Auditing and ethical standards require Gillian to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of NHS Grampian.

Quality control

33. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

34. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

35. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Audit team

36. The local audit team will be led by Anne MacDonald, Senior Audit Manager, who will be responsible for day to day management of the audit and will be your primary contact. Details of the team’s experience and skills are provided in Exhibit 6. The audit team will be supplemented by additional staff during peak times.

Exhibit 6

Core Audit team

Name

Gillian Woolman FCA CPFA
*Assistant Director (and
certifying auditor)*

Experience

Gillian has worked in the public and private sector, internal and external audit, in the UK and overseas. She is the lead Assistant Director for equality and diversity matters at Audit Scotland and holds a mixed portfolio of audits. She is currently chair of the regional strategic board for the Institute of Chartered Accountants in England and Wales and Vice Chair of the Local Authority (Scotland) Accounts Advisory Committee (LASAAC).

Anne MacDonald
Senior Audit Manager

Anne has many years of public sector experience covering both financial audit and best value audit.

Arlene Deeming CPA
Senior Auditor

Arlene joined Audit Scotland in 2003 and has been involved with both health and local government audit. Previous to this, she had occupied senior finance posts in private companies for more than 10 years. She also has 5 years' experience as an auditor in a firm carrying out audits of the private sector.

Steven Caldwell
Professional Trainee

Steven joined Audit Scotland's graduate training programme in October 2013 and is currently in the final stages of study towards achieving his ICAS qualification.

NHS Grampian

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