

## Project scope

# NHS in Scotland 2017



AUDITOR GENERAL 

Prepared by Audit Scotland  
June 2017

Each year the Auditor General for Scotland publishes a review of the NHS in Scotland. The report highlights significant issues facing the NHS and comments on performance and issues arising from the audit of NHS boards.

The NHS in Scotland provides a range of vital services across the country to thousands of people every day, spending nearly £13 billion each year. Increasing costs and a growing demand for services, combined with continuing pressures on public finances, means

the NHS faces significant challenges in delivering its services. To address these challenges and to improve the patient experience, NHS boards and councils are integrating their health and social care services. The aim is for everyone to be able to live longer, healthier lives at home or in a homely setting.

We will assess the financial performance of the NHS based on information from the annual accounts and audit reports of NHS boards in 2016/17. We will also comment on the broader performance of the NHS

drawing on other sources of information, including our national performance audit reports published throughout the year. This year we will also use information from integration authorities, responsible for coordinating health and social care services. We will look ahead to examine how well the NHS is adapting for the future.

## Audit Scotland's report on the NHS

We will comment on areas including:

- the financial performance of the NHS in 2016/17
- governance and financial management
- health and social care integration
- performance against national targets
- the financial outlook for the NHS in 2017/18 and beyond
- how well the NHS is adapting for the future
- developments in public health and realistic medicine (reducing harm, waste and variation in the provision of healthcare services).

## Why is this audit important?

The NHS is one of Scotland's largest employers and spends around a third of the Scottish budget. At March 2017, it employed nearly 163,000 staff, which is equivalent to over 139,000 full time staff.<sup>1</sup> The scale and range of the services provided and the current financial pressures facing the Scottish public sector mean it is important to report publicly on how the NHS in Scotland is performing.

Note: 1. NHS workforce data tables, ISD Scotland, June 2017.

## How will we carry out this audit?

Our report will draw on the audited annual accounts of NHS boards, annual audit reports, Audit Scotland's national performance audit reports, and information from other sources including ISD Scotland. We will supplement this through interviews with senior officials in the Scottish Government, professional bodies and a sample of NHS boards and integration authorities.

## What do we want to happen as a result?

Our audit will provide an independent assessment of the performance of the NHS in Scotland. It aims to give assurance to the Scottish Parliament, the public and other stakeholders about the performance of the NHS during 2016/17. The audit may also highlight good practice and make recommendations, where relevant, to help improve financial and performance management. The information in our report will allow bodies to compare themselves against each other and Scotland overall.

## Audit timetable

We will carry out the audit between June and October 2017. We aim to publish a report and a self-assessment checklist for non-executive board members in October 2017. We will also produce interactive graphics providing information about individual health boards. Following publication, the Auditor General will brief the Scottish Parliament's Public Audit and Post-legislative Scrutiny Committee on our findings.

## Contact

If you have any questions or would like more information about this audit, please contact Kirsty Whyte, Audit Manager, on 0131 625 1877 or by email at [kwhyte@audit-scotland.gov.uk](mailto:kwhyte@audit-scotland.gov.uk) .



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