

East Dunbartonshire Integration Joint Board

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for East Dunbartonshire Integration Joint Board and the Controller of Audit

28 October 2021

Contents

Key messages	3
Introduction	5
1. Audit of 2020/21 annual accounts	7
2. Financial management and sustainability	11
3. Governance, transparency, and Best Value	21
Appendix 1	26
Appendix 2	29
Appendix 3	32

Key messages

2020/21 annual report and accounts

- 1 East Dunbartonshire Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2021 and the income and expenditure for the year. They were properly prepared in accordance with regulations and guidance.
- 2 The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.
- 3 The accounts public inspection advert did not comply with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014.

Financial management and sustainability

- 4 The Joint Board has appropriate and effective financial management arrangements in place.
- 5 Health and social care bodies are facing unprecedented challenges as they seek to balance the impact of Covid-19, the remobilisation of services and rising demand. This is against a backdrop of financial and workforce pressures, uncertainty over future financial settlements and social care reform.
- 6 The Joint Board reported an underspend of £12.040 million against the revised budget of £202.669 million. This was mainly due to unspent late funding received from the Scottish Government and a significant downturn in service activity.
- 7 Covid-19 funding of £10.132 million was received in 2020/21. £6.469 million was unspent at the 31 March 2021 and has been earmarked for 2021/22.
- 8 The IJB approved an indicative 2021/22 revenue budget of £143.079 million in March 2021. It is estimated that £1.075 million of earmarked reserves will be used to balance this budget. This budget excluded any exceptional Covid-19 costs based on the assumption that additional funding would be provided.
- 9 A five-year medium term financial strategy is in place which reflects the impact Covid-19 is expected to have over this period. However, we would

recommend this is reviewed to take account of the longer-term financial challenges facing the Board.

Governance, Transparency and Best Value

- 10** The IJB has appropriate governance arrangements in place to support effective decision making and to demonstrate accountability by the Board. The IJB took appropriate steps to revise its arrangements to reflect the challenges of delivering services in the Covid-19 environment.
- 11** The 2019/20 Annual Performance Report was reviewed, and we found that improvements have been made in the content, structure and format.
- 12** The Annual Performance Report for 2020/21 has been delayed and, in line with the Coronavirus Act 2020, will be published by the revised deadline of 30 September 2021. We will review this as part of the 2021/22 audit.
- 13** The extent of the challenges facing IJBs means that services will need to be transformed if they are to be sustainable in the future.

Introduction

1. This report summarises the findings from our 2020/21 audit of East Dunbartonshire Integration Joint Board (the IJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the Performance, Audit and Risk Committee meeting on 30 March 2021. This report comprises the findings from:
 - an audit of the East Dunbartonshire IJB's 2020/21 annual accounts
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#).
3. The global coronavirus pandemic has had a considerable impact on the IJB and its partner bodies during 2020/21. This has had significant implications for services. We included one wider dimension risk relating to the pandemic in our Annual Audit Plan.

Adding value through the audit

4. We add value to the IJB, through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
 - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Responsibilities and reporting

5. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
6. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice and supplementary guidance, and International Standards on Auditing in the UK. As public sector auditors, we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management

arrangements, the suitability and effectiveness of corporate governance arrangements, and the financial position and arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.

7. This report raises matters from our audit. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

8. Our Annual Audit Report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, responsible officers, and dates for implementation. It also includes outstanding actions from last year and progress against these.

Auditor Independence

9. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

10. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £27,330, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

11. This report is addressed to both the IJB and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

1. Audit of 2020/21 annual accounts

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

Main judgements

East Dunbartonshire Integration Joint Board's financial statements give a true and fair view of the state of its affairs as at 31 March 2021 and the income and expenditure for the year. They were properly prepared in accordance with regulations and guidance.

The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with proper accounting practices.

The accounts public inspection advert did not comply with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014

Our audit opinions on the annual accounts are unmodified

12. The annual accounts for the year ended 31 March 2021 were approved by the IJB on 28 October 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the Remuneration Report, Management Commentary, and Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

The annual accounts were produced and audited in line with the revised Covid-19 timescales

13. Despite the continued disruption caused by Covid-19, the Joint Board did not elect to postpone the preparation of its Annual Accounts. The unaudited Annual Accounts were submitted to us on 19 June 2021 in line with the original agreed timetable.

14. The working papers provided to support the accounts were of a good standard and the audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly. The Independent Auditor's Report was issued and signed off, on 28 October 2021.

15. As a result of the continuing impact of Covid-19, the submission deadlines for IJB's audited annual accounts and annual audit reports have been set at 30 November 2021.

16. Although later than first planned, the annual accounts were signed off in line with the revised timetable permitted to reflect the impact of Covid-19.

The accounts public inspection advert did not comply with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014

17. The Local Authority Accounts (Scotland) Regulations 2014 sets out that public notice must be given on the right to inspect the unaudited accounts. The advert was published on 17 June, and the accounts were available for inspection from 1 July which therefore met the 14-day notice period criteria for the start of the inspection period. However, the advert incorrectly advised that objections could be sent to IJB officers when these should be directed to the auditor only. No objections were received by IJB officers or the auditor.

18. Furthermore, the accounts should be made available for inspection for a period of 15 working days, with objections to the accounts being sent to the auditor until the end of the working day that follows that period. From review of the advert, the inspection end date was not stated, and the objection end date was one working day too early. Our review confirmed however that the accounts were made available for the full 15 working day period. The IJB should review the procedures in place to ensure the accounts inspection advert is published in line with the criteria set out in the Local Authority Accounts (Scotland) Regulations 2014.

Recommendation 1

The accounts inspection advert inaccurately advised objections could be sent to IJB officers when these should be directed to the auditor only. The advert also did not state when the inspection period was ending, and the objection end date was one working day too early.

Risk: The IJB is in breach of the Local authority Accounts (Scotland) Regulations 2014. ([Appendix 1 – Action Plan](#))

Our audit testing reflected the calculated materiality levels

19. We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of any identified misstatements on the audit. We identify a benchmark on which to base overall materiality such as gross

expenditure and apply what we judge to be the most appropriate percentage level for calculating materiality values.

20. The determination of materiality is based on professional judgement and is informed by our understanding of the entity and what users are likely to be most concerned about in the financial statements. In assessing performance materiality, we have considered factors such as our findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

21. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£1.851 million
Performance materiality	£925 thousand
Reporting threshold	£19 thousand

Source: Audit Scotland

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

22. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit, and indicate how the efforts of the audit team are directed. [Appendix 2](#) also identifies the work we undertook to address these risks and our conclusions from this work.

Significant findings from the audit of the financial statements

23. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the IJB's accounting practices covering accounting policies, accounting estimates and financial statements disclosures. We have no significant findings to report.

There were no misstatements identified in the annual accounts

24. It is our responsibility to request that all misstatements above the reporting threshold are corrected. We have no misstatements above our reporting threshold to report from the 2020/21 audit.

The management commentary should be reviewed next year to make it more focussed. The use of infographics could be considered to improve the reader's experience

25. The management commentary that accompanies the financial statements should clearly explain how the Joint Board has performed against budget and how this is reconciled to the financial statements.

26. The management commentary details the final outturn position for the year against budget, with explanations given for significant overspends and underspends. The final outturn reported in the narrative is in line with the Comprehensive Income and Expenditure Statement and Movement in Reserves Statement. For 2020/21 the management commentary also gives good coverage of the impact of Covid-19 on the year under review.

27. However, the management commentary suffers from excessive detail which can obscure the key messages for the reader. Changes should be considered for 2021/22 to reduce superfluous information.

28. In addition to streamlining the content of the narrative, there is scope to improve reader accessibility by using infographics rather than block text. This would enhance the reader experience and provide a more sophisticated overview of the key messages for the Joint Board. Work is required to ensure that the content is focussed on the key issues and that the information is presented in a more user-friendly format. We will work with officers to make such improvements in 2021/22.

Recommendation 2

The 2020/21 management commentary included a significant amount of detailed narrative. This can obscure the key messages for the reader.

Risk: Reports are not readily accessible to users. ([Appendix 1 – Action Plan](#))

Follow up of prior year recommendations

29. The IJB has made progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

2. Financial management and sustainability

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

Main judgements

The Joint Board has appropriate and effective financial management arrangements in place.

Health and social care bodies are facing unprecedented challenges as they seek to balance the impact of Covid-19, the remobilisation of services and rising demand. This is against a backdrop of financial and workforce pressures, uncertainty over future financial settlements and social care reform.

The Joint Board reported an underspend of £12.040 million against the revised budget of £202.669 million. This was mainly due to unspent late funding received from the Scottish Government and a significant downturn in service activity.

Covid-19 funding of £10.132 million was received in 2020/21. £6.469 million was unspent at the 31 March 2021 and has been earmarked for 2021/22.

The IJB approved an indicative 2021/22 revenue budget of £143.079 million in March 2021. It is estimated that £1.075 million of earmarked reserves will be used to balance this budget. This budget excluded any exceptional Covid-19 costs based on the assumption that additional funding would be provided.

A five-year medium term financial plan is in place which reflects the impact Covid 19 is expected to have over this period. However, we would recommend this is revisited to take account of the longer-term financial challenges facing the Board.

Financial Management

30. It is the IJB's responsibility to ensure that its financial affairs are conducted in a proper manner. As auditors, we need to consider whether audited bodies have established financial management arrangements.

31. The IJB is required by statute to make arrangements for the proper administration of its financial affairs and to appoint a "proper officer" to have

“responsibility for the administration of those affairs” (section 95 of the Local Government (Scotland) Act 1973). The Chief Finance & Resources Officer was in post throughout the accounting year and is responsible for ensuring that appropriate financial services are available to the IJB and Chief Officer.

32. The IJB does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance & Resources Officer. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records. Satisfactory arrangements are in place to identify this income and expenditure and report this financial information to the IJB Board.

33. The host bodies have sound systems of internal control in place over the key financial systems which the IJB rely upon to produce their accounts.

The IJB approved a 2020/21 budget of £173.099 million in March 2020

34. The IJB Board formally approved the 2020/21 budget in March 2020. This comprised of contributions from East Dunbartonshire Council and NHS Greater Glasgow and Clyde of £56.768 million and £83.405 million respectively, with a further £32.944 million of set aside funding. The budget contained an initial funding gap of £6.054 million, which was to be met by £2.581 million of management efficiencies and £0.701 million through the completion of the transformation programme, leaving an estimated unfunded balance of £2.773 million.

35. During the year, the budget was revised, as additional funding was released by the Scottish Government to respond to the costs relating to the Covid-19 pandemic. The final budget for the year reported to the Board in June 2021 amounted to £202.575 million.

36. This represented an increase from the original budget of £29.476 million (17.03%). The increase relates largely to non-recurring funding allocations during the year relating to oral health, family health services and Scottish Government funding to support alcohol and drugs, primary care improvements and mental health monies. A significant increase for 2020/21 related to Covid-19 funding from the Scottish Government to support Covid-19 related expenditure.

The IJB reported an underspend in 2020/21 of £12.040 million. Covid-19 funding of £3.157 million was unspent at the year end and has been earmarked for use in 2021/22

37. The Covid-19 pandemic has had a significant impact on the IJB's 2020/21 budget. The IJB received £10.132 million of Covid related funding of which £6.975 million was spent in 2020/21. The remaining unspent £3.157 million of Covid-19 has been transferred to an earmarked reserve. This was permitted within the April 2021 Scottish Government letter to the Chief Finance & Resources Officer.

38. During the year, the IJB submitted financial tracker returns to the Scottish Government to detail the additional costs incurred in responding to the

pandemic. The additional expenditure was predominantly as a result of additional staff costs, increased beds, additional cleaning, testing, equipment and PPE. The costs associated with Covid-19 that are included within the set aside total were £43m for NHS Greater Glasgow & Clyde. These costs were fully funded by the Scottish Government.

39. The IJB reported an underspend of £12.040 million against a budgeted overspend position. A significant portion of this underspend, £10.105 million, has been transferred to earmarked reserves to be used for known commitments or specific purposes.

40. This underspend was mainly due to unspent late funding received from the Scottish Government to be carried-forwarding into future years. This includes: Covid-19 funding (£3.157m), Primary Care Improvements (£0.831m), delivery of the Mental Health Strategy (£0.200m), Children's Mental Health & Wellbeing (£0.226m), Alcohol & Drugs monies (£0.309m), Further Integration Authority Support (£1.900m), Adult Social Care Winter Plan (£0.900m) and Community Living Change funding (£0.300m). Additional funding received during the later stages of the financial year mask the true extent of surpluses on revenue budgets during the year. Adjusting this position for in-year movements in reserves provides a surplus on budget of £3.3m for 2020/21. This has been reported throughout the year to the Board through regular revenue monitoring updates.

41. The £3.3m surplus on the partnership budget relates mainly to social work services and a significant downturn in care home placements for older people (a reduction in placements of 15% from planned activity levels during the year) as well as a downturn in care packages across older people (a reduction of 5% in care at home packages from planned activity levels during the year). Adult services were also reduced or suspended, with a reduction in transport, equipment costs and supplies and services. There were also surpluses incurred on community health budgets related to a downturn in prescribing volumes, accommodation costs and capacity across payroll budgets with delays in filling vacancies throughout the year.

42. The areas with significant underspends are further shown in [Exhibit 2](#).

Exhibit 2**Significant service underspends and overspends**

Service area	Budget	Actual	(Overspend) / Underspend		
	£m	£m	£m	%	Main factors
Covid-19	10.132	3.663	6.469	63.85%	<ul style="list-style-type: none"> Underspend mainly attributable to Covid-19 funding being received late in the year. The balance has been taken to earmarked reserves to meet ongoing Covid-19 related costs during 2021/22.
Mental Health, Learning Disability, Addiction Services	26.338	24.835	1.503	5.71%	<ul style="list-style-type: none"> A reduction in the number of care packages as a consequence of the Covid-19 pandemic. A reduction in the provision of transport to support individuals accessing services due to a number of these adult services being either reduced or suspended in response to the Covid-19 pandemic. Reduced payroll costs due to reduced staffing levels within Supported Living for individuals with complex autism needs.
Community Health and Care Services – Older People/ Physically Disabled	46.369	45.581	0.788	1.70%	<ul style="list-style-type: none"> A slippage in recruitment on elderly mental health services A reduction in care home placements and care at home packages as a consequence of Covid-19.

We found that the budget process and monitoring was appropriate and clear information was provided to board members throughout the year

43. Detailed budget monitoring reports were submitted to meetings of the Joint Board and the Performance, Audit & Risk Committee throughout the year. The outturn to date and forecast year-end outturn position were made clear within each report and the actual year-end outturn position was in line with expectations.

44. The content of the budget monitoring reports was updated to reflect the financial impact of Covid-19. An additional section was included that highlighted additional income received and expenditure incurred as a result of Covid-19.

This ensured the IJB were aware of how Covid-19 impacted on the overall financial position and outturn.

45. We observed that officers and members receive regular and accurate financial information on the IJB's financial position and have concluded the IJB has appropriate budget monitoring arrangements.

The Joint Board has plans in place to secure the savings required to address the funding gap for 2021/22

46. Health and social care services across Scotland are facing a period of unprecedented challenge as they continue to address the impact of Covid-19 while remobilising services. Demand for services is increasing against a backdrop of financial and workforce pressures, uncertainty over future funding settlements and planned reforms in social care. Individually, these factors present complexities for IJBs, but collectively, they mean that services need to change if they are to remain financially sustainable. During 2021/22 the IJB will be focussed on the recovery of services which were impacted during 2020/21 and maintaining positive elements which have provided opportunities for improved ways of working.

47. The 2021/22 budget was approved by the Joint Board at its meeting in March 2021. The budget identified a funding gap of £1.75 million which was to be addressed through a combination of efficiency savings, use of reserves and savings proposals. However the latest budget monitoring report confirms that this will not be needed if the IJB is full funded to support covid expenditure in 21/22. This will continue to be monitored as the year progresses.

48. The budgetary monitoring reports provides updates on this savings programme throughout the year as well as the final year-end position. Savings in relation to the service redesign and transformation programme that are not achieved in the year are carried-forward.

The IJB has a medium-term financial strategy from 2022/23 to 2027/28

49. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

50. In June 2021, the Joint Board approved the outline of its first medium-term financial strategy which covers the period 2022/23 to 2027/28. The plan highlights the financial challenges faced by the Board including a risk and sensitivity analysis.

51. There are a number of key opportunities and challenges for the Joint Board at a national and local level. The most significant opportunity being the Review of Adult Social Care, elements of which have now been reflected in the new programme for government and will see significant investment across a range of areas including the development of a National Care Services on an equal footing to the National Health Service, expansion of support for lower-level

needs and preventive community support, increasing support to unpaid carers and sums paid for free personal care.

52. East Dunbartonshire IJB has particular demographic challenges related to a growing elderly population. In the 10 years from 2016-2026, the East Dunbartonshire 85+ population is projected to continue to rise faster (52%) than any other HSCP area. Looking ahead to 2041, the 85+ population will continue to rise faster than all HSCP areas (153%), with the exception of West Lothian.

53. The onset of the Covid-19 pandemic and the impact of this on the delivery of health and social care services has also had significant implications in the short term and this is expected to continue into the medium term as services attempt to recover and potential longer-term impacts emerge which are yet to be fully assessed. The IJB was required to submit a Local Mobilisation Plan to the Scottish Government, outlining the actions being taken in response to the Covid-19 pandemic. This is supported by further detail which is submitted on a regular basis through the health board to the Scottish Government, detailing the financial costs associated with these actions. For the IJB this additional funding is necessary, given the limited available reserves.

54. The medium-term financial strategy for the IJB identifies a number of cost pressures where funding does not match the estimated cost of these pressures. Cost savings are required through a programme of transformation and service redesign. The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £14.1m to £27.8m of savings with the most likely scenario being a financial gap of £18.6m over the next five years. This will extend to £44.6m over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.

55. Based on the projected income and expenditure figures the IJB will require to achieve savings of between £3.1m and £4.2m each year from 2022/23 onwards. The aim of the strategic financial strategy is to set out how the IJB would take action to address this financial challenge across a number of key areas identified. These are set out below:

- Delivering services differently through transformation and service redesign
- Efficiency savings
- Strategic commissioning
- Shifting the balance of care
- Prevention and early intervention
- Demand management

56. The Scottish Government have confirmed that additional funding will be made available to support ongoing costs associated with Covid-19 and similar processes for accessing this funding will be in place as per 2020/21. Longer-

term funding settlements are subject to a greater degree of uncertainty. Also it is expected that there will be significant changes in demand pressure patterns as a result of Covid-19, mapping and quantifying these is difficult as there remains much unknown regarding the medium- and long-term impacts of the pandemic.

57. Overall, the Joint Board has shown progress in developing the medium-term plan. We will continue to review the Joint Board's progress in updating its financial plans to reflect the realities of the financial environment as the country seeks to move forward from Covid-19. We would also recommend that the financial plans are revisited to take account of the longer-term financial challenges facing the Board.

The impact of Covid-19 has resulted in a significant increase in the Joint Board's reserves

58. The reserves policy of the IJB was approved by the IJB Board in August 2016. The integration scheme and the reserves policy set out the arrangements between the partners for addressing and financing any overspends or underspends. Both documents highlight that underspends in an element of the operational budget arising from specific management action may be retained by the IJB to either fund additional in-year capacity or be carried forward to fund capacity in future years of the Strategic Plan. Alternatively, these can be returned to the partner bodies in the event of a windfall saving.

59. The IJB's reserves policy states that a prudent level of unearmarked general reserves will represent approximately 2% of net expenditure to smooth financial variations over the years. This 2% equates to approximately £3.3 million in 2020/21. As a result of the surplus in 2020/21, the unearmarked general reserve has a £1.935 million balance which is an improvement from the £nil balance in 2019/20 but still leaves insufficient capacity for responding to future in-year pressures.

60. The IJB has also increased the level of earmarked reserves to £10.9 million (2019/20: £0.8 million) which are available to deliver on specific strategic priorities. The most significant element relates to Covid-19 funding which accounts for £6.5 million of earmarked reserves. This includes a balance of monies to support Covid-19 expenditure reported through Local Mobilisation Plan returns during 2020/21 (£3.3m), further Integration Authority Support (£1.95m), Adult Social Care Winter Plan (£0.9m) and Community Living Change funding (£0.35m). Funding attributed to the latter three areas were announced on the 5th February 2021 and have therefore been carried forward in their entirety. These balances fund expenditure relating to Covid-19 during 2021/22.

61. We are pleased to note that all earmarked elements represent genuine commitments and have been clearly explained within the management commentary in the 2020/21 annual accounts.

62. [Exhibit 3](#) below sets out the reserve balances since the inception of the IJB in 2016/17 to 2020/21. The balance is significantly higher than it has been at any other point in the IJB's history, primarily due to ring-fenced monies which have to be spent in areas set out by the Scottish Government.

Exhibit 3 Reserves 2016/17 to 2020/21

	2016/17	2017/18	2018/19	2019/20	2020/21
	£m	£m	£m	£m	£m
Unearmarked Reserves	2.661	0.957	0.041	0	1.935
Earmarked Reserves	2.570	3.130	1.853	0.804	10.909
Total Reserves	5.231	4.087	1.894	0.804	12.844

Source: East Dunbartonshire Integration Joint Board 2016/17 to 2020/21 Annual Accounts

Financial systems of internal control operated effectively but key financial governance documents should be reviewed

63. The Joint Board does not have its own financial systems and instead relies on partner bodies' financial systems. All financial transactions are therefore processed under the partner bodies' internal controls.

64. As part of our audit approach, we sought assurances from the external auditor of NHS Greater Glasgow & Clyde and East Dunbartonshire Council. These were received and confirmed there were no significant weaknesses in the systems of internal controls for either the health board or the council.

65. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. While the Joint Board has comprehensive financial regulations in place, these were due for review in March 2020 however this has yet to occur. These documents should be reviewed periodically to confirm that they remain fit for purpose for the operations of the Joint Board.

Recommendation 3

The Joint Board's Financial Regulations were due for review in March 2020 however this has yet to occur. This should be reviewed periodically to confirm that they remain fit for purpose for the operations of the Joint Board.

Risk: Key documents that govern the operational practices of the IJB are no longer fit for purpose. ([Appendix 1 – Action Plan](#))

Internal audit provided a reasonable level of assurance over the adequacy and effectiveness of the partnership’s framework of governance, risk management and control arrangements for the year ending 31 March 2021

66. Internal audit provides the IJB Board with independent assurance on risk management, internal control, and corporate governance processes. The Internal audit function for East Dunbartonshire Integration Joint Board is provided by both East Dunbartonshire Council and NHS Greater Glasgow & Clyde.

67. As part of our routine planning process, we carry out an early assessment of the internal audit function to determine whether it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS). A review of the adequacy of the respective internal audit functions was carried out by the external auditors of the host bodies from which an assessment was made in relation to the IJB. We concluded that it operates in accordance with PSIAS and has sound documentation standards and reporting procedures in place.

68. PSIAS requires the “chief audit executive” to provide an annual internal audit opinion and report that can be used to inform the annual governance statement. The internal audit opinion was presented to the Joint Board on 28 June 2021 by the IJB Chief Internal Auditor (who is also the East Dunbartonshire Council Audit & Risk Manager) and, overall, provided reasonable assurance over the adequacy and effectiveness of the systems of governance, risk management and internal control for the year to 31 March 2021.

69. As per our 2020/21 Annual Audit Plan, we planned on reviewing the work of Internal Audit in the following areas:

- Social work charging
- Use of directions
- Carefirst data controls
- Financial planning

70. However due to the Covid-19 pandemic, these planned audits have instead been carried forward into 2021/22. This did not impact our audit approach due to reliance not being formally placed on Internal Audits work, with this instead only forming part of our wider dimension audit responsibilities.

71. A follow-up report was presented by Internal Audit to the June 2021 Performance Audit & Risk Committee. The report notes that 6 follow-up actions have still to be completed by the IJB, of which 2 are classified as high risk. The high-risk actions relate to Social Work Contract Monitoring and the outstanding medium-term financial strategy (which has subsequently been presented at the 24 June 2021 Board meeting). The annual governance statement has been updated to include reference to these risks. This has not had an impact on our

audit approach for 2020/21 as these issues relate to wider scope risks. The remaining actions will be followed up through updates taken to the Performance Audit & Risk Committee in 2021/22.

Standards of conduct and arrangements for the prevention and detection of fraud and error are appropriate

72. The board requires that all members must comply with the Standards in Public Life – Code of Conduct for Members of Devolved Public Bodies. In August 2016, the Board agreed to adopt the template Code of Conduct for Integration Joint Boards which had been produced by the Scottish Government. Based on our review of these arrangements we concluded that the IJB has effective arrangements in place for the prevention and detection of corruption and we are not aware of any specific issues that we need to record at this point.

3. Governance, transparency, and Best Value

The effectiveness of scrutiny and oversight and transparent reporting of information. Using resources effectively and continually improving services.

Main judgements

The IJB has appropriate governance arrangements in place to support effective decision making and to demonstrate accountability by the Board. The IJB took appropriate steps to revise its arrangements to reflect the challenges of delivering services in the Covid-19 environment.

The 2019/20 Annual Performance Report was reviewed, and we found that improvements have been made in the content, structure and format.

The Annual Performance Report for 2020/21 has been delayed, in line with the Coronavirus Act 2020, and will be published by the 30 September 2021 extended deadline. We will review this as part of the 2021/22 audit.

The extent of the challenges facing IJBs means that services will need to change if they are to be sustainable in the future.

The governance arrangements introduced in response to the pandemic were appropriate and operated effectively. There is effective scrutiny, challenge and informed decision making.

73. East Dunbartonshire IJB made significant changes to its governance arrangements in response to the pandemic. These have been set out in the Annual Governance Statement in the annual accounts and included moving to virtual meetings and agendas being restricted to business critical and time sensitive matters.

74. From the end of March 2020, the Joint Board adopted temporary arrangements and authority was delegated to the Chief Officer and the Chief Finance & Resources Officer. Such provisions are normally actioned during the annual summer recess. This delegation was set out in the Scheme of Delegation to Officers and the power was exercised in consultation with the Chairperson or Vice-Chairperson, as appropriate. In addition, the Chief Officer sought legal and financial advice prior to making significant decisions whilst liaising with the Chief Executives of both the Council and the Health Board.

75. Meetings of the IJB Board and the Performance Audit & Risk Committee continued in accordance with the previously agreed timetable, with the exception of the May Board 2020 meeting which was cancelled. The March 2020 meeting was limited to voting members only, for papers that required decisions by members.

76. These temporary arrangements were required to deliver new and existing high priority services in challenging and unprecedented times. We consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

There is scope for a greater commitment to openness and transparency by the Board

77. There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant, and timely information about how the body is taking decisions and using resources.

78. The Joint Board has its own website which includes the schedule of meetings and the agendas, reports and minutes for each meeting of the Integration Joint Board and the Performance, Audit & Risk Committee. In addition, reports and minutes of the Performance, Audit & Risk Committee meetings are also available on the IJB section of the East Dunbartonshire Council website.

79. Committee meetings are currently being held remotely online and live streamed on YouTube. However, papers are not available on the IJB or East Dunbartonshire Council websites prior to the meeting taking place. Committee papers and details of meetings should be readily available to the public in advance of all meetings to enhance openness and transparency.

Recommendation 4

The IJB Board and Performance, Audit and Risk Committee papers are available on the IJB website. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings.

Risk: There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent. ([Appendix 1 – Action Plan](#))

Arrangements are in place to secure Best Value

80. Integration Joint Boards have a statutory duty to have arrangements to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

81. The Public Bodies (Joint Working) (Scotland) Act 2014 requires that an annual performance report is completed within four months of the year end. Guidance highlights that the report should cover areas including assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, inspection of services, and a review of strategic commissioning plan (if applicable).

82. We reviewed the 2019/20 Annual Performance Report as part of the 2020/21 audit. We noted the following improvements:

- Better visualisation of where the IJB sits in the Local Government Benchmarking Framework Indicators.
- Inclusion of a self-assessment template to demonstrate how the IJB is delivering best value and evidencing a periodic formal review against the best value framework.

83. The best value self-assessment template includes information on how the IJB ensures the management of resources is effective and sustainable; what steps are taken to ensure the quality of care and services provided is not compromised as a result of cost saving measures; and whether there is a culture of continuous improvement.

84. A number of areas were identified by the IJB for improvement including more opportunities for teams to be involved in Quality Improvement development, the need for ongoing coaching, as well as a number of improvement actions that are in place in response to the Strategic Services Inspection (2019) and the Ministerial Steering Group for Health & Social Care (MSG) self-assessment framework.

85. The MSG self-assessment framework analyses the latest data (provided by National Services Scotland) for unscheduled acute care to examine where partnerships are in the delivery of integrated health and social care services. Section 3 of the annual performance report provides the latest available data for the indicators that have been deemed a priority for East Dunbartonshire IJB by the MSG. These include emergency admissions, delayed discharges, unscheduled hospital bed days and accident & emergency attendances.

86. Several IJB service areas now have service improvement plans in place and a focused approach to quality and continuous improvement. Examples of these improvements are captured and reported through the Clinical & Care Governance Group and reported to the Board. In addition, a number of service review and redesign work strands are underway or planned to maximise effectiveness, resources and improve the patient/service users journey across East Dunbartonshire.

87. Following on from the previous year, the deadline for publication of the 2020/21 IJB Annual Performance report has been extended in line with the Coronavirus (Scotland) Act 2020. This Act allows public bodies to delay publication of such reports until 30 September 2021. We will therefore review and report on this as part of our 2021/22 audit activity.

Review of adult social care services

88. A national independent review of adult social care services was published in February 2021. This was requested by the Scottish Government in September 2020 with the primary aim of the review being to recommend improvements to adult social care services in Scotland. The review made a number of recommendations including the set-up of a National Care Service for Scotland that is equal to the NHS and that self-directed support must work better for people with decisions being based on their needs, rights and preferences.

89. Reference was made to this review as part of the 2022 – 2027 medium term financial strategy that was presented to the Board in June 2021. The IJB continues to monitor developments as a result of the review and is actively engaged in discussions around the implementation of the review with partners and stakeholders.

East Dunbartonshire IJB were able to maintain service performance levels in some areas despite the pandemic

90. The pandemic is expected to have had a substantial impact on performance measures, particularly for services which have been temporarily suspended, are operating at a reduced level or have had to adapt to new ways of working.

91. The IJB Board receives performance reports on a quarterly basis. These reports provide an update on performance against proposed targets and measures, with narrative to describe progress and actions for improvement. The most recent performance report was submitted to the IJB Board meeting on 24 June 2021.

92. Performance levels are measured against a suite of key performance indicators relating to health and social care integration. The 2020/21 quarter 4 indicators show the IJB is performing well in the following areas:

- Percentage of people newly diagnosed with dementia accessing dementia post diagnostic support. 97% was achieved against a target of 90% and compared to 58% from the same quarter in 2019/20.
- Percentage of adult protection cases where timescales were met. 94.2% was achieved against a target of 92% and compared to 93.0% from the same quarter in 2019/20.

93. Areas of positive performance also includes improved waiting times for psychological therapies referrals. Despite pressures with staffing resources within both Primary Care and Community Mental Health Teams, the target of individuals seen within 18 weeks of referral for psychological intervention has consistently performed above the target of 90%. In 2019/20, 97.4% was achieved in this measure. The team is taking forward a test of change re-profiling the skill mix of the team to include a dedicated Cognitive Behavioural Therapy practitioner post to enable a more distributed and tiered approach to the allocation of work. This should help maintain the positive performance against the target.

94. However, there were also a number of areas where the IJB was not meeting the national targets, and was below the Scottish average, for example:

- Percentage of people waiting less than 3 weeks for drug and alcohol treatment. 88.4% was achieved against a target of 90% and compared to 86% in the same quarter in 2019/20.
- Percentage of initial child protection case conferences taking place within 21 days from receipt of referral. 86% was achieved against a target of 90% and compared to 90% in the same quarter in 2019/20.

95. Areas of poorer performance also includes the number of days lost to delayed discharges. Data for the period from March 2020 initially showed a marked reduction in delayed discharges due to Covid-19 emergency planning. Delays returned to pre-Covid levels after the first wave due to an increase in the numbers of patients resuming elective surgery and being delayed in their discharge thereafter. In quarter 3, 1,266 bed days were lost against the target of 1,210 days. Therefore, performance is broadly in line with the target and the prior-year results. Use of electronic operational activity “dashboards” allows the IJB to be better sighted on community patients who have been admitted to hospital and allow for earlier interventions. The IJB continues to work closely with care homes and other registered care providers to provide intensive support and assurance during the pandemic.

96. Overall, we have concluded that the IJB has good arrangements in place for managing and reporting performance. The report provides a comprehensive and balanced overview of the year under review and provides previous year's performance information where possible, to advise the reader of the direction of travel.

Good Practice – Covid-19 Recovery and Transition Plan

The IJB has developed a Covid-19 Recovery and Transition Plan. This provides evidence of improving services and outcomes, learning from the Covid-19 pandemic and implementing improvement actions to re-build better, more equitable care services for East Dunbartonshire residents. Progress reports with evidence of good practice and challenges are to the Board with updates to continue in 2021/22.

National performance audit reports

97. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2020/21 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 3](#).

Appendix 1

Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Account's inspection advert</p> <p>The accounts inspection advert inaccurately advised objections could be sent to IJB officers when these should be directed to the auditor only. The advert also did not state when the inspection period was ending, and the objection end date was one working day too early.</p> <p>Risk: The IJB is in breach of the Local authority Accounts (Scotland) Regulations 2014.</p>	<p>The IJB should ensure it has procedures in place to ensure the accounts inspection advert is published in line with criteria set out in the Local Authority Accounts (Scotland) Regulations 2014.</p> <p>Paragraph 18.</p>	<p>The accounts inspection advert will be updated in line with the relevant guidance ahead of the Annual Accounts process for 2021/22.</p> <p>Chief Finance & Resources Officer</p> <p>June 2022</p>
<p>2. Management Commentary</p> <p>The 2020/21 management commentary included a significant amount of detailed narrative. This can obscure the key messages for the reader.</p> <p>Risk: Reports are not readily accessible to users.</p>	<p>Management should review the format and content of the 2021/22 management commentary to make it more accessible for readers of the accounts.</p> <p>Officers should consider the appropriate use of infographics and trend analysis.</p> <p>Paragraph 28.</p>	<p>The management commentary will be reviewed and updated to ensure better accessibility for readers in preparation for the Annual Accounts for 2021/22.</p> <p>Chief Finance & Resources Officer</p> <p>June 2022</p>
<p>3. Review of financial regulations</p> <p>The Joint Board's Financial Regulations were due for review in March 2020 however this review was not undertaken. The regulations should be reviewed</p>	<p>The Joint Board should ensure that governance documents including the financial regulations are periodically reviewed to ensure they remain fit for purpose to the operation of the Joint Board.</p>	<p>The financial regulations will be reviewed and updated within current legislation and guidance to ensure these remain relevant and fit for purpose.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>periodically to confirm that they remain fit for purpose for the operations of the Joint Board.</p> <p>Risk: Key documents that govern the operational practices of the IJB are no longer fit for purpose.</p>	<p>Paragraph 65.</p>	<p>Chief Finance & Resources Officer</p> <p>March 2022</p>
<p>4. Governance and Transparency</p> <p>The IJB Board and Performance, Audit and Risk (PAR) Committee papers are available on the IJB website. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings.</p> <p>Risk: There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent.</p>	<p>The Joint Board should ensure committee papers and details of committee meetings are made readily available to the public in advance of all meetings.</p> <p>Paragraph 79.</p>	<p>There were some issues experienced during the year to ensure reports complied with accessibility legislation and requirements. This resulted in a delay in making reports available on the website. This has now been resolved, report formats updated and accessibility arrangements in place which should ensure that reports are available ahead of IJB and PAR meetings taking place. This will continue to be reviewed.</p> <p>HSCP Corporate Business Manager</p> <p>March 2022</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>5. Long Term Financial Plans</p> <p>The IJB agreed to develop a long-term financial plan as part of its Strategic Plan 2018-2021, approved by the IJB Board in April 2018. A draft five-year financial plan has been discussed at Senior Management Team, however this has yet to be completed and reviewed by the IJB Board.</p> <p>Risk: The IJB is not planning adequately over the medium to long term to manage or respond to significant financial risks.</p>	<p>The medium 5-year financial strategy was presented to the Board on 24 June 2021. This covers the period 2022/23 to 2027/28.</p> <p>We would recommend this is revisited to take account of the longer-term financial challenges facing the Board. This will help the IJB Board to demonstrate the longer-term financial sustainability of planned services.</p>	<p>In Progress</p> <p>The IJB Medium Term Financial Plan will be reviewed in the context of emerging impacts from the Covid-19 pandemic both in terms of medium / longer term cost pressures as well as new ways of working which may be captured through transformation and service redesign.</p> <p>HSCP SMT</p> <p>Ongoing</p>
<p>6. Efficiency Savings</p> <p>For 2020/21 the board is required to deliver £6.072 million of efficiency savings. The board has yet to identify £2.1 million of the savings required for next year. Of those savings identified to date, some £0.52 million are considered high risk and may not materialise.</p> <p>Risk: The board may not be able to deliver the targeted savings in 2019/20.</p>	<p>The IJB reported an underspend of £12.040 million in 2020/21 due to additional Covid-19 funding</p> <p>The board should ensure that saving plans are developed identifying how the shortfall in the delivery of efficiency savings will be addressed in the future.</p>	<p>Completed for 2020/21</p> <p>To be considered as part of the annual and medium-term financial plans going forward.</p>

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the Code of Audit Practice.

Risks of material misstatement in the financial statements ***

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</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>Satisfactory written assurances were received from the external auditors of East Dunbartonshire Council and NHS Greater Glasgow & Clyde regarding journal testing and accuracy, allocation and cut-off of IJB transactions.</p> <p>There is no evidence of any management override of controls.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>2. Financial sustainability</p> <p>The general reserves at 31 March 2020 for the IJB was £nil, meaning there were no contingency reserves for balancing the 2020/21 budget. Per the latest budget monitoring report, the IJB had forecast a £0.8m overspend. This includes £3.8m of</p>	<p>Ensure budget monitoring is robust and accurately reflects the financial position</p> <p>Confirmation of agreement of funding and balances with host bodies</p> <p>Monitor claims submitted to the Scottish Government and</p>	<p>The IJB had an overall surplus of £12.040 million at the year-end.</p> <p>Despite this strong outturn position, there remains risk to financial sustainability in the medium-term. The continuing financial impact of Covid 19 is uncertain and funding gaps of £3.296 million and £3.435</p>

Audit risk	Assurance procedure	Results and conclusions
<p>expenditure relating to Covid-19 response which Scottish Government has yet to commit to fund fully.</p> <p>The Covid-19 pandemic will have a significant impact on the future financial plans of the IJB. In addition, there are currently no longer-term financial plans in place to demonstrate how the IJB will secure the financial sustainability of its services in the future therefore there is a risk to the financial sustainability of health and social care services.</p>	<p>the approval and receipt of additional Covid-19 costs.</p>	<p>million are forecast for 2022/23 and 2023/24 respectively. This is reflected in the narrative in section 2 of this report.</p>
<p>3 Service pressures created by Covid-19</p> <p>The Covid-19 pandemic continues to place significant pressure on the provision of health and social care services delivered by the IJB. The Strategic Plan 2018-21 was due to expire in March 2021, however due to ongoing response to Covid-19, this has been delayed. Instead, a Strategic Bridging Document 2021-22 has been approved by the Board, which continues the existing Strategic priorities to March 2022.</p> <p>Given the ongoing resourcing pressures cause by the pandemic, there is a risk that this will impact on the IJB's ability to meet its objectives within the current strategic plan.</p>	<p>Review progress against strategic objectives reported within the IJB's 2020/21 Annual Performance Report</p> <p>Review quarterly performance reports to assess the impact of Covid-19 performance targets.</p>	<p>The Covid 19 pandemic has presented a range of challenges which the IJB have had to respond to during 2020/21. The management commentary includes good coverage of these challenges.</p> <p>The IJB have a Recovery and Transition Plan in place with the aim of delivering better services, improving health and reducing inequalities. Progress against this plan is being reported regularly to the Board.</p> <p>The impact of Covid-19 is reported in the narrative section of this report.</p>
<p>4 Governance and transparency</p> <p>As a result of social distancing measures in place,</p>	<p>Review revised governance arrangements in place as a result of Covid-19 to ensure</p>	<p>The IJB Board and Performance, Audit and Risk (PAR) Committee papers are now available on the IJB website, including those 'for</p>

Audit risk	Assurance procedure	Results and conclusions
<p>the IJB Board and Performance, Audit and Risk (PAR) Committee meetings are currently being held remotely online and live streamed on YouTube. A decision was taken to only present papers at these meetings that require approval or decision by the Committee, however papers are not available on the IJB or East Dunbartonshire Council websites prior to the meeting taking place.</p> <p>Furthermore, the IJB papers/minutes have not been uploaded to the East Dunbartonshire Council website since September 2020, and the PAR Committee minutes have not been uploaded to the HCSP website since September 2020.</p> <p>There is a risk that IJB Board and PAR Committee meetings are not sufficiently open and transparent, as committee papers and details of meetings are not readily available to the public.</p>	<p>they promote openness and transparency.</p>	<p>noting only'. However, the Board should ensure these papers and details of meetings are made available to the public in advance of Committee meetings. This is reflected in point 2 of the Action Plan at appendix 1.</p>

*** In our Annual Audit Plan for 2020/21 which was presented to the Audit Committee on the 30th March 2021, we identified three risks of material misstatement in the financial statements caused by fraud in both income recognition and expenditure as well as in estimations and judgements. However, we reconsidered these risks, taking into account the results of our early audit work and the requirements laid out in auditing standards. As a result, we have now rebutted the presumption that a material risk exists from fraud in income recognition, expenditure or in estimations and judgements. We have assessed that the volume of transactions that would need to be fraudulent to prove a material risk, is implausible. Our audit testing is directed towards testing significant and unusual transactions and towards assessing accounting estimates to address any residual risk, as part of our standard fraud procedures.

Appendix 3

Summary of national performance reports 2020/21

April

[Affordable housing](#)

June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

July

[The National Fraud Initiative in Scotland 2018/19](#)

January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

February

[NHS in Scotland 2020](#)

March

[Improving outcomes for young people through school education](#)

East Dunbartonshire Integration Joint Board

2020/21 Annual Audit Report

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or [subscribe to our email alerts.](#)



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 Email: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk