

**Report to
NHS National Services Scotland on
the 2004/2005 Audit**

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Executive Summary

Introduction

As part of our responsibilities as external auditors for NHS National Services Scotland we are required to submit to you, at the conclusion of each year's audit, an annual report on the key findings from our audit. This report summarises our conclusions and is set out in four sections covering:

- **Risk Assessment** - risks highlighted in our audit planning framework and how these have progressed in the year.
- **Financial Statements** —the findings of our financial statements audit including performance against targets and our opinion on the statement of internal control.
- **Performance Management** —our assessment of the way in which National Services Scotland secures value for money in distinct areas.
- **Governance** —our assessment of the Board's clinical, staff and corporate governance arrangements.

Risk Assessment

Efficient Government Initiatives - In our audit plan we referred to the risks associated with the delivery of National Services Scotland's elements of the Efficient Government programme, namely:

- shared support services, which involves a national approach to NHS financial processing and reporting, and payroll services;
- NHS procurement, which includes agreeing better supplies contracts and the implementation of a single e-procurement system across all NHS Scotland bodies; and
- the logistics programme, which is a national centralised purchasing, storage and distribution function and is part of the overall NHS procurement programme.

We recognised that there were risks that the projects would not be delivered timeously and within budget. These risks arise from issues relating to the additional financial and other resources, including management and skilled staff, and the significant development of the Information Management and Technology (IM&T) infrastructure, that will be required.

NSS has established project management teams for each initiative and regular progress reports are prepared. These reports record NSS's assessment of the remaining risks which relate, in general, to financial and other resource issues, including support from health boards during the implementation phase.

Risk Assessment (continued)

Despite these positive actions there continues to be a continuing risk that NSS will not implement these projects within the set time frame, on budget and effectively because of issues relating to the resourcing of the projects and the support needed from health boards. The complexity of these projects is recognised by NSS in their own assessment of risk. We will continue to monitor progress in 2005/06.

Service Sustainability - In our audit plan we highlighted that there was a risk that NSS would not be able to sustain and develop its continuing business areas in addition to managing the three national change projects. We noted that there were several developments that impacted on this risk, such as the implementation of the new GMS contract, NSS's own support services review and the development of Health Protection Scotland. In our view, there are continuing risks relating to the ability to develop existing services and manage the expansion of services. Further developments of family health service contracts are expected in 2005/2006 and the Scottish National Blood Transfusion Services will be responsible for delivering key initiatives relating to blood and patient safety. NSS recognise that they need to maintain and develop management capacity to support these changes.

Financial Statements

- We have given an unqualified opinion on the financial statements of NHS National Services Scotland for 2004/2005, including the regularity of income and expenditure and the Board's statement on internal control.
- NSS met its three financial targets with a saving against the revenue resource limit (RRL) of £3.8 million.
- The current financial position results from an accumulation of previous years' financial performance. The in year outturn shown on the Operating Cost Statement shows a deficit position of £0.539 million. We have identified a funding gap of £0.979 million in 2004/2005. There is a risk that the funding gap will increase in 2005/2006 and as a result NSS will not achieve its forecast break even position.

Performance Management

- We highlighted that there would be a particular risk to NSS's ability to manage future changes if it did not prepare a workforce plan. NSS's Board approved a detailed Workforce Development Plan in April 2005. We reviewed the plan and the procedures followed in its preparation. Our review has concluded broadly that both the plan and the procedures adopted reflect good practice.

Governance

- Our overall conclusion is that corporate governance arrangements are generally satisfactory and many significant features of a robust governance framework are in place and operating effectively. NSS continues to improve its approach to governance.
- Staff governance has improved in 2004/2005 and the issues raised in our review are being addressed by NSS. We do not consider that there are any significant risks in this area.
- We wish to highlight that there is no single corporate point of responsibility for IM&T security and information governance, and no clear accountability structure for IM&T across National Services Scotland. We consider that this constitutes a risk to the development of the IM&T infrastructure and to system security.

Looking Forward

- The main concerns for NSS in the future are the delivery of national projects and the development of its services. The risks impacting on these issues relate to management of resources, liaison with other health boards, developing management and staff capacity and capability.
- We consider that there is a risk to the development of the IM&T and information governance infrastructures in NSS. Clear corporate direction of IM&T and information governance would support effective development in this important area of activity.

1. Introduction

- 1.1 This report summarises the outcomes from our 2004/2005 audit of NHS National Services Scotland. The scope of the audit was set out in our Audit Planning Framework, which was approved by the Audit Committee in February 2005. This audit plan set out our views on the key business risks facing the Board and described the work we planned to carry out on:
- financial statements
 - performance
 - governance
- 1.2 This report completes our audit by giving you an overview of the work we carried out and, more importantly, our key findings. We have structured the main body of the report to cover the three topics listed above as well as our view on risks.
- 1.3 We have issued a range of reports this year covering our governance, performance and financial statements responsibilities in terms of Audit Scotland's Code of Audit Practice. Managers have committed to carry out the recommendations, which are directed at higher risk areas. Appendix A sets out the key risk areas highlighted in this report and action planned to manage these risks. Other higher risk areas and planned management actions have previously been reported to you in other reports we have issued.
- 1.4 This is the fourth year of a five year audit appointment. We would like to take this opportunity to express our appreciation for the assistance and co-operation provided by your officers and members during the course of our audit work.

2. Risk Assessment

Introduction

2.1 In our audit plan, we identified the main areas of risk for National Services Scotland, including longer term issues which will impact on NSS and our audit in the future. In this section, we describe the risks and longer term issues and provide our view on their current status.

Efficient Government Programme

2.2 In our audit plan, we noted that NSS faces the challenge of delivering three of the health programmes included in the Efficient Government programme, namely:

- shared support services, which involves a national approach to NHS financial processing and reporting, and payroll services;
- NHS procurement, which includes agreeing better supplies contracts and implementing a single e-Procurement system across all NHS Scotland bodies; and
- the logistics programme, which is a national centralised purchasing, storage and distribution function and is part of the overall NHS procurement programme.

2.3 We recognised that there were risks that these projects would not be delivered timeously and within budget. These risks arise from issues relating to the additional financial and other resources, and the significant development of the Information Management and Technology (IM&T) infrastructure, that will be required.

2.4 NSS has established project management teams for each initiative and regular progress reports are prepared. These reports record NSS's assessment of the remaining risks which relate, in general, to financial and other resource issues, including support from health boards during the implementation phase.

2.5 There are, however, a number of risks associated with delivering these developments that need to be managed. The total resources required for shared support services have still to be brought together and the members of the Project Board confirmed. In their reports prepared as part of programme management, the Logistics Workstream indicates that there are resource issues relating to contracting. Their report also expresses concern over workload and filling support posts. The Strategic Sourcing Update (part of e-Procurement Scotl@nd), for July 2005 also acknowledges a lack of resources and posts that have still to be filled. **(Risk Area 1)**

2.6 In our view there is a continuing risk that National Services Scotland will not implement these projects within the set time frame, on budget and effectively because of issues relating to the resourcing of the projects and the support needed from health boards.

Service Sustainability

- 2.7 In our audit plan, we recognised that you had developed as a corporate entity and had expanded to provide finance and payroll services to four other health bodies. We also recognised that there is a risk to the ability of NSS to sustain and develop its performance in existing business areas in addition to being responsible for three national change projects. Factors impacting on this risk in 2004/2005 included: the development of new payments systems for General Medical Services contract; the implementation of the new Community Pharmacy contract; NSS's own support services review and the development of Counter Fraud Services.
- 2.8 NSS has progressed service developments in 2004/2005. The new General Medical Services Contract was successfully implemented and the first payments were processed by the new system in April 2005. The Practitioner Services Division continues to make progress in introducing the new Community Pharmacy Contract. The Counter Fraud Services have been established and have relocated to premises in Livingston.
- 2.9 Our opinion is, however, that there is a continuing risk because of business developments in a number of NSS's divisions. For example, Practitioner Services Division (PSD) will be affected by the new Community Pharmacy and the Dental contracts. The Scottish National Blood Transfusion Service (SNBTS) is responsible for delivering three key initiatives detailed in HDL(2005)25 which will contribute to blood safety, patient safety, efficiency and blood governance. Also Health Protection Scotland is a new organisation within NSS.
- 2.10 As recognised in your own corporate risk assessment, sufficient management capacity will be required to manage all developments in existing services as well in the new national projects. We note that the Director for PSD and ISD (Information Services Division) left NSS in May 2005. A member of senior management in each division has been appointed on an interim basis to cover his duties. In addition to the need to retain and develop senior management capacity, you require to retain other managers and key technical staff. The implementation of Agenda for Change may also impact on your ability to retain and recruit skilled staff. **(Risk Area 2)**

Workforce planning

- 2.11 We highlighted that there was a risk to NSS's ability to manage future changes if corporate and divisional workforce plans were not prepared.
- 2.12 The NSS Board approved a final Workforce Development Plan on 15 April 2005. We reviewed the Workforce Development Plan and the procedures and have concluded that this area is being satisfactorily addressed. Our detailed report on this area will be submitted shortly.

Information Management and Technology (IM&T)

- 2.13 You currently fund and host a number of the national IM&T projects. Responsibilities include managing: the Information System Support Group; the Electronic Clinical Communication Information; the GPASS and the Scottish Care Implementation projects; as well as the National IT Services contract, which is currently out sourced to AtosOrigin. In addition, there are pressures within NHS Scotland for more investment in technology, including the need to support the efficient government drive. In that context, we identified the following factors as contributing to risk exposure for NSS:

- the IM&T strategy had yet to be formally approved and an investment plan prepared;
- there was a lack of clear lines of accountability for IM&T;
- investment in IM&T would increase as a result of implementing the three national Efficient Government initiatives; and
- the SEHD asked NSS to review GPASS and how it fits within the strategic context for IM&T.

2.14 NSS is addressing these risks on a number of fronts:

- the IM&T strategy, including a financial plan was approved by the NSS Board on 15 April 2005;
- lines of accountability for IM&T will be addressed when the NSS's own support services review is implemented. The NSS Board approved the final business case for this on 20 June 2005 and this project will be taken forward from September onwards. (see also paragraph 5.11);
- you will continue to be responsible for or involved with the increased investment in IM&T in NHS Scotland. For example, the Kerr report, 'Building a Health Service Fit for the Future', referred to the urgent need to implement a national information and communications technology (ICT) system, incorporating a single patient record system; and
- you are currently reviewing GPASS and its strategic fit within national IM&T.

2.15 There is a continuing risk, however, that NSS might not develop its IM&T infrastructure and services, and that this will have an impact on the ability to deliver core services and developments.

Risk Awareness

2.16 We know that you will recognise the risks set out in this section. We have seen the outputs of your recent risk workshop and it is clear that you are aware of these risks to your business. Although the risk register for 2005/2006 is not yet formalised you have agreed actions to mitigate risks. In our 2005/2006 audit we will review progress in these areas.

3. Financial Statements

Introduction

3.1 This section sets out our responsibilities for the financial statements under the Code of Audit Practice and identifies relevant matters which we wish to bring to your attention.

Our Responsibilities

3.2 We audit the financial statements and give an opinion on:

- whether they give a true and fair view of the financial position of NSS and its expenditure and income for the period in question;
- whether they have been prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements; and
- the regularity of the expenditure and receipts.

We also review the statement on internal control by:

- considering the adequacy of the process put in place by the Chief Executive as Accountable Officer to obtain assurances on systems of internal control; and
- assessing whether disclosures in the statement are consistent with our knowledge of NSS.

The Financial Statements

3.3 Our comments on your financial statements for 2004/2005 cover four key areas. These are:

- the independent auditor's report on the financial statements
- NSS's financial position
- the issues arising from the audit
- statement on internal control

The Independent Auditor's Report on the Financial Statements

3.4 We have given an unqualified opinion on the financial statements of NHS National Services Scotland for 2004/2005.

The Board's Financial Position

3.5 In common with other health boards in Scotland, NSS is set financial targets by the SEHD, that is to remain within the:

- revenue resource limit (RRL)
- capital resource limit (CRL); and
- cash requirement.

Your performance against these three financial targets in 2004/2005 is shown in Table 3.1 below:

Table 3.1
2004/2005 Financial Targets Performance £ 000s

Financial Target	Target	Actual	Variance
Revenue resource limit	223,811	219,940	3,871
Capital resource limit	25,915	25,915	0
Cash requirement	237,477	233,250	4,227

- 3.6 The use of the RRL has weaknesses as an absolute measure of your performance on financial management as it is not fixed for the financial year. In 2004/2005 there were around 80 changes to your RRL as notified by the SEHD. These required senior officers to adjust financial plans and outturn projections. The final 2004/2005 RRL and CRL targets were not confirmed until 11 July 2005.
- 3.7 NSS remained within its RRL by £3.871m in 2004/2005. However, the current financial surplus results partly from an accumulation of previous years' financial performance and partly from slippage on projects with ring fenced funding. The in year outturn on the face of the Operating Cost Statement shows a deficit of £0.539m. Our analysis below considers your 2004/2005 financial position excluding the value of ring fenced expenditure and other non recurring sources of funding. We estimate that NSS had a 'funding gap' of £0.979 m in 2004/2005. (see Table 3.2 below).
- 3.8 You plan to achieve a break even position in 2005/2006. Although NSS has more discretion over the services it provides than other health boards, it has to deliver services against an increasingly tight financial regime. Without robust planning and monitoring throughout the year there is a risk that NSS will not achieve a balanced position in 2005/2006 and that the 'funding gap' will increase. **((Risk Area 3))**

Table 3.2
Underlying Funding Gap 2004/2005

Description	£ 000s
Brought forward surplus for 2003/04 —excluding the non ring fenced surplus	1,756
(Gains)/Losses on disposal of assets	171
Other Capital to revenue transfers	-980
Budget underspends for ring fenced projects —to be re-provided 2005/2006	-1,926
Estimated capital funding slippage in 2004/2005 —to be reprovided in 2005/06	0
Estimated 'Funding Gap'	-979

The Issues Arising from the Audit

3.9 We highlighted four issues in our report to the Audit Committee on 29 July 2005:

- ***Injury benefit provisions*** - the provision for injury benefit is not discounted at 3.5% as required by the SEHD's Dear Colleague Letter dated 3 February 2004, and we estimate that there is an over provision of around £207,000. Management has agreed to review whether provisions should be discounted in future years.
- ***Other provisions*** —the provision for dilapidation costs for Seaforth House was understated by £136,000 as it related only to the costs to be funded by the Scottish Ministers and not to the total costs.
- ***Bad debt provision*** - the bad debt provision included in the accounts amounts to £140,971. National Services Scotland has debts amounting to £503,948 relating to prior periods, including debts of £140,971 for which National Services Scotland is asking SEHD to approve write off.
- ***Agenda for Change accrual*** - We drew attention to the methodology used by NSS to estimate its accrual of costs for the Agenda for Change programme and the assurances received from the Accountable Officer on the robustness of the estimating process.

3.10 We raised a general point in relation to the management of debtors. Your debtors, as a proportion of income, have increased. From your own reports debtors' days have increased from 28, in 2003/2004, to 42 in 2004/2005. The task of pursuing debtors is devolved to divisions. Debts are not always followed up timeously and divisions do not always report the actions they have taken to Central Finance. Management plan to address debt follow up procedures as part of your support service review.

Statement on Internal Control

3.11 The statement on internal control provided by the accountable officer reflected the main findings from both external and internal audit work. The statement refers to areas of internal control that need to be strengthened, including:

- a review of NSS's current Fraud and Corruption Policy and Response Plan. A revised Fraud Action Plan was adopted by the Board at its meeting on May 2005;
- a review and update of the IM&T Corporate Security Document to ensure that it remains consistent with the IT Security policies and practices and NSS's Standing Financial Instructions (see also paragraph 5.6); and
- a recommendation that the Clinical Governance Committee should submit an annual report to the board.

We will monitor progress on these issues during 2005/2006.

4. Performance Management

Introduction

4.1 This section covers our assessment of the way in which you secured value for money in the use of your resources. This year we focussed on two main areas:

- the NSS's approach to delivering Best Value; and
- workforce planning.

The Board's Approach to Delivering Best Value

4.2 Accountable officers have a duty to ensure arrangements are in place to secure Best Value. Draft guidance issued in August 2003 provided accountable officers with a framework to develop Best Value, although allowed them discretion to adopt an alternative approach. Initial discussions with officers suggest that the draft guidance has not been implemented by NSS and there has been limited development of an alternative local framework. We intend to focus on this area as part of our audit in 2005/2006. **(Risk Area 4)**

Workforce Planning

4.3 The NSS Board approved a final Workforce Development Plan on 15 April 2005. NSS have recognised the importance of workforce planning, particularly in the context of a changing and evolving organisation. NSS have made a considerable investment in workforce planning and organisational development.

4.4 Our review of workforce planning has broadly concluded that NSS's plan and the procedures followed in preparing the plan reflect good practice. In particular, a detailed analysis was carried out of current staff roles which identified those posts that would change and how they would develop over the next five years. Our detailed report on this area will be submitted shortly.

5. Governance

Introduction

5.1 This section sets out our main findings arising from our review of your corporate governance as it relates to:

- clinical governance;
- staff governance; and
- corporate governance.

Clinical Governance

5.2 In September 2004, NSS's Board approved its clinical strategy. Members acknowledged that previously there had been difficulties in implementing clinical governance in divisions and that the strategy would address this weakness.

5.3 The strategy clearly details the accountabilities of the Board and key individuals. NSS divisions report their progress in implementing the clinical strategy to the Clinical Governance Committee. There is also an annual programme of visits to review clinical governance within divisions. However, there is no formal annual report to the Board on clinical governance. This area was identified in the Chief Executive's statement on internal control (see paragraph 3.11) and should be remedied in 2005/2006.

Compliance with NHSScotland Staff Governance Standard

5.4 In our 2004/2005 audit of staff governance we reviewed:

- progress against last year's action plan in terms of actions delivered and outcomes achieved;
- how the self assessment process was undertaken this year;
- the robustness of the updated action plan and supporting narrative how the self assessment process was undertaken this year; and
- the staff governance statistics.

5.5 We concluded that:

- NSS had implemented most of the actions in the 2004/2005 plan and that most of the actions were resulting in the desired outcomes.
- Most of the mandatory statistics had been completed, but in common with other boards, NSS was unable to provide a full set of statistics.
- There was scope to improve the Self Assessment Audit Tool by involving divisions more.

- The updated action plan is credible. The action plan was completed from a number of sources within NSS, these included plans prepared in partnership and input by divisional staff governance leads.
- 5.6 NSS continues to improve its staff governance procedures and has revised its action plan to address the issues raised in our 2004/2005 review.

Corporate Governance

- 5.7 Our work on corporate governance focused on our Code of Audit Practice responsibilities as they relate to: systems of internal control; the prevention and detection of fraud and irregularity; standards of conduct; IM&T policy and procedures and your financial position. We have made comment on your financial position at paragraphs 3.5 to 3.8.
- 5.8 We have concluded for 2004/2005 that the Board has an effective internal audit service provided by PricewaterhouseCoopers, and we relied significantly on the work of Internal Audit to give us assurance in this area. We have relied on your systems of internal control to provide assurance for material balances.
- 5.9 We reviewed NSS's governance policies and are satisfied that you have appropriate arrangements to prevent and detect fraud and irregularity. You reviewed your Standing Financial Instructions in 2004/2005. We are satisfied that they sufficiently cover all your business areas.
- 5.10 NSS is currently reviewing its Standing Orders. In their current form, the Standing Orders do not refer to the delegation of responsibility for risk management or for Caldicott Guardians. The Standing Orders do not include procedures relating to the suspension of members. The terms of reference for the Audit Committee do not include their role in reviewing risk management. The Standing Orders should reflect your current procedures and best practice.

IM&T

- 5.11 NSS plays a major role in the development of IM&T services for the whole of NHSScotland. As already mentioned, there are challenging deadlines for the development of business critical IM&T systems. Therefore we believe that there should be clear responsibility for IM&T and information governance at executive management team level.
- 5.12 NSS's role is likely to develop going forward. For example, NSS contributes to the Information Governance agenda at NHSScotland level. This will provide the basis for the introduction of standard security controls around the ICT system as discussed in the Kerr report. This highlights the importance of executive management team involvement.
- 5.13 The second area we wish to highlight relates to IM&T security. At present there is no single corporate point of responsibility for IT security. While most divisions have designated officers responsible for IT security who meet regularly as the Information Security Co-ordinating Group, no-one is responsible for IT security at a corporate level. Because of this lack of clear corporate responsibility there is a risk of inconsistent practice and policies across the organisation.

- 5.14 NSS has a range of acceptable use policies covering topics such as e-mail and internet use in place, supported by a security awareness programmes as a routine aspect of the induction process in most divisions. However, because the published IT Security Policy has not been reviewed since 2002, there is a risk that it does not reflect current technology developments.
- 5.15 NSS has provided assurance on business continuity and disaster recovery plans by performing “table-top” exercises to test the robustness of these plans. In view of the continuing expansion of NSS and the increasing reliance that NHS Scotland organisations place on NSS to manage Scotland-wide IM&T systems, there is a need to ensure that business continuity and disaster recovery plans are subject to continuous review and improvement.
- 5.16 NSS will require to develop its IM&T infrastructure to support the changes to its business. Without corporate support and direction there is a risk that the IM&T infrastructure will not be developed effectively. **(Risk Area 5)**

6. Looking Forward

- 6.1 We have found that overall you have sound governance, financial and management systems, including risk management procedures which you have continued to develop in 2004/2005.
- 6.2 In the next two to three years, NSS has to manage the implementation of three Efficient Government initiatives as well as overseeing significant developments to existing services. In our view, there is a risk that the national projects will not be implemented within the set time frame, and may not be implemented effectively due to issues relating to the resourcing and support from the wider health service in Scotland. NSS is aware of these risks and is taking steps to address them. This is an area that NSS will need to review on a continuing basis in 2005/2006.
- 6.3 We also consider that there are risks to these projects and the effective development of existing services because NSS may not retain and develop sufficient management capacity. The Board has approved plans to restructure NSS's support services and this will be taken forward in September 2005. The restructuring will take place as Agenda for Change is being implemented. NSS are aware of the risks arising from Agenda for Change as well as from changes to staff structures and plan to monitor staff motivation and ensure that internal control is maintained.
- 6.4 NSS has prepared a Workforce Development Plan which aims to address the issues of future staffing, organisational developments and management capability. NSS plans to monitor their progress on implementing the plan. Success in this area will be vital to ensure that NSS can continue to develop its services.
- 6.5 NSS is expanding and developing its existing services as well as contributing further to NHS Scotland's IM&T developments. We consider that currently there are risks to the security of NSS's systems and to its compliance with information governance legislation. These risks arise because there is no single senior corporate point of responsibility for information governance and IM&T security issues. Under the support service review NSS plans to transfer the responsibility for IM&T to the Director of Finance.
- 6.6 We will continue to monitor the progress of NSS's operations during the final year of our audit appointment. We look forward to reporting progress to you in 2005/2006.

Key Risk Areas & Planned Management Action

Risk Area	Refer Para. No	Risk Exposure	Planned Action	Responsible Officer	Target Date
1	2.5	There is a risk that NSS will not deliver the Efficient Government initiatives timeously or effectively because of resourcing issues and the lack of support from the wider health service.	A governance framework has been set up to ensure appropriate reporting and responsibilities.	Director of Finance	November 2005
2	2.10	There is a risk to NSS's ability to deliver Efficient Government initiatives and to perform effectively across its responsibilities if it does not attract, maintain and develop management expertise.	Competencies and skill sets for the senior posts have been developed. These are being applied to ensure appropriate recruitment arrangements are made to ensure delivery of the initiatives.	Chief Executive	March 2006
3	3.8	There is a risk that NSS's 'funding gap' will increase if steps are not taken to ensure that financial balance is achieved in 2005/2006.	The 'gap' identified is being reviewed and steps are already being taken to ensure that any future funding arrangements ensure a financial balance.	Director of Finance	December 2005
4	4.2	Draft guidance on Best Value has not been implemented and there has been limited development of a local framework. The NSS may therefore be unable to demonstrate that it has secured Best Value.	Matters are in hand to address the implementation of the draft guidance through review of SFIs and other guidance issued across NSS.	Director of Finance	December 2005
5	5.16	There is a risk that NSS will not be able to maintain and develop its IM&T services to meet the needs of the national projects, and its own service developments, because there is no single point at executive management team level which provides direction and support for IM&T.	Senior Directors have been given designated responsibilities to ensure that an IM&T Strategy is developed and maintained for NSS as well as for the co-ordination of in-house IM&T services under the Support Services Review.	Chief Executive & Executive Management Team	November 2005

Audit Scotland, on behalf of the Auditor General for Scotland, is responsible for:

- *providing independent reports to the Auditor General and the wider public on how public money is spent, what it achieves and what improvements can be made*
- *providing independent reports to public sector bodies on their finances, their corporate governance and how they manage their performance and secure value for money*
- *providing an independent opinion on whether the annual financial statements of public sector bodies have been prepared in accordance with statutory requirements*