

# NHS audits

Holding to account, helping to improve



Sector plan for October 2007 to March 2010 (encompassing the 2007/08 and 2008/09 audits)  
December 2007



# Auditor General for Scotland

The Auditor General for Scotland is the Parliament's watchdog for ensuring propriety and value for money in the spending of public funds.

He is responsible for investigating whether public spending bodies achieve the best possible value for money and adhere to the highest standards of financial management.

He is independent and not subject to the control of any member of the Scottish Government or the Parliament.

The Auditor General is responsible for securing the audit of the Scottish Government and most other public sector bodies except local authorities and fire and police boards.

The following bodies fall within the remit of the Auditor General:

- directorates of the Scottish Government
- government agencies, eg the Prison Service, Historic Scotland
- NHS bodies
- further education colleges
- Scottish Water
- NDPBs and others, eg Scottish Enterprise.

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

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# 1. Introduction

Welcome to the NHS sector plan for October 2007 to March 2010. It sets out how Audit Scotland and our partner firms, working together, will contribute to the achievement of Audit Scotland's corporate priorities of supporting effective scrutiny, maximising the value of the audit and building an effective and efficient organisation through the audit of NHS bodies.

We achieved a great deal in the period covered by our last sector plan. Some of our highlights are detailed below.

- Completing the audit of 23 sets of accounts for 2006/07 in time to enable Ministers to lay them within statutory timescales.
- Publishing six performance audit (Section 23) reports and presenting them to the Parliament's Audit Committee. The Committee has referred the Managing long-term conditions report onto the Health Committee, which may decide to take some further action.
- Continuing to develop our annual overview report so that it includes a high-level commentary on the overall performance of the NHS and the health of people in Scotland.
- Publishing a Section 22 report on NHS Western Isles. The Parliament's Audit Committee will be taking evidence on this report. We have also successfully introduced revised procedures for identifying potential issues and drafting reports, designed to enhance closer working between the Public Reporting Group (PRG), Audit Services Group (ASG) and the firms.
- Replying to 20 items of correspondence from MSPs, members of the public and others on issues affecting NHS bodies.
- Improving information sharing and intelligence gathering so that the Auditor General for Scotland and our staff are well-briefed on the major issues affecting the NHS.
- Taking on a new portfolio of clients following changes in the audit appointments, carrying out the first year of audit successfully while developing our understanding of our new clients' business.
- Beginning work on our forward work programme, with studies for the Auditor General on palliative care, the implementation of the new GP contract, diagnostic services and NHS asset management, and joint Accounts Commission and Auditor General studies looking at free personal and nursing care and mental health services.
- Improving the impact of our national work by including self-assessment checklists for boards as part of the *Managing long-term conditions* and *Primary care out-of-hours services* national reports which can be used in follow-up work. We also issued separate documents to non-executive directors of NHS boards to assist them with their scrutiny role. These initiatives have been well received.
- PRG staff attending NHS board audit committees to raise the profile of our national reporting work and explore how best to work with NHS boards. This follows feedback from a survey we commissioned of non-executive directors.
- Continuing to develop the NHS Priorities and Risks Framework so that our work clearly addresses areas of importance to the NHS.

- We have been heavily involved in developing a programme of in-house training to enhance and improve core skills for ASG and PRG staff. We have also supported senior audit managers and portfolio managers through the Management Development Programme, and other members of our teams in learning and development.
- Contributing to a range of corporate initiatives such as the best value review of how we deal with correspondence; the development and implementation of the Diversity Excellence Model, a framework for mainstreaming diversity in Audit Scotland; and how we can measure the impact of our work.

The NHS operates in a changing environment. Since the Scottish Parliament elections in May 2007, the new administration has proposed a number of changes that will impact on both the delivery and governance of NHS services. Key developments include:

- proposals by the Scottish Government to change governance arrangements – proposals include introducing direct elections to NHS boards and introducing independent, external scrutiny of NHS boards' proposals for major changes in NHS services
- *Better Health, Better Care* – this consultation document includes a variety of proposed developments in the NHS and supports the principles of providing care as locally as possible
- the development of Outcome Agreements – this will particularly impact on performance management arrangements for joint working
- increased efficiency targets for the public sector – the 2007 Spending Review set a target of 2% cash-releasing efficiency savings each year
- International Financial Reporting Standards (IFRS) – the NHS sector is required to prepare accounts for 2008/09 in accordance with International Financial Reporting Standards
- Crerar Review – the outcomes of the review on Inspection, Regulation and Audit may have a significant impact both on our clients and on the way we conduct our business.

Over the coming years we will continue to build on our successes, developing our work further and increasing its impact. Our priorities for the period covered by the plan are set out in the next sections. In summary, they are to:

- Continue to deliver timely, high quality financial and performance audits

We will ensure our financial audits are carried out to best professional standards and that our performance audits are carried out in accordance with our Project Management Framework. We will continually look for better ways to do things, think about new types of products to support our outputs, and actively promote our work.

- Continue to improve partnership working between ASG, PRG and the firms, between the NHS sector and the rest of Audit Scotland, and between Audit Scotland and other scrutiny bodies

We will continue to work at improving integration between ASG, PRG and the firms, and with the rest of Audit Scotland to avoid duplication and overlap. We will continue to emphasise the key role that Joint Health Management Team and sector meetings have in sharing information. We will work closely with other scrutiny bodies to make best use of resources and avoid duplication of work.

- Develop a Best Value audit approach for the NHS

We will develop our approach to Best Value audit which is fit for purpose and which builds on our existing products eg overview reports and annual audit reports. We will ensure our approach is accepted by client organisations and that staff are provided with audit tools and training to implement it. As an early element of this, we will develop a detailed approach to the audit of the Use of Resources. We will pilot this approach during 2007/08 in ASG Health and Central Government audits, and in health audits undertaken by the firms (on a voluntary basis).

- Develop a strong forward work programme of performance audits for 2008/2009 onwards

We will develop a forward programme which provides a balance of studies that will have impact. Our studies will differ by type and size and add value by concentrating on the big issues of the day, focusing on outcomes and clearly identifying the scope for improvements in the efficiency and effectiveness of services and financial savings. We will ensure that NHS bodies have opportunities to be involved in developing our forward work programme and that we support actions and improvement at a local level.

- Continue to develop better relationships with clients and stakeholders

We will continue to build strong auditor/client relations with our clients in the NHS in Scotland. We will ensure we have an open and clear dialogue with our client organisations which assists them to improve while maintaining our independence. We will develop good working relationships with the Scottish Parliament's Audit Committee and other subject committees.

- Continue to develop our staff and build strong, dynamic teams

We will ensure that all staff have clear roles and responsibilities and that the Personal Development system (PDS) is implemented effectively. We will adopt a supportive culture which gives staff challenging and varied work and encourages them to maximise their potential.

Thank you for reading this sector plan. If you have any comments on it or any suggestions for improving the way we work we'd be delighted to hear from you.

**Barbara Hurst, Director of Public Reporting (Health and Central Government)**  
**Fiona Kordiak, Director of Audit Services (Health and Central Government)**

# 2. Our aims and high-level objectives

## Our overall aims and objectives

1. Our overall aim is to support effective democratic scrutiny of the NHS in Scotland and enable the Auditor General for Scotland to hold NHS bodies to account and help them to improve. We do this by using the independent audit process to:
  - give assurance on probity, stewardship and financial management
  - encourage continuous improvement
  - promote the economic, efficient and effective use of resources
  - secure fair and clear presentation of financial performanceso that taxpayers can be assured of the propriety and effectiveness of public expenditure.
2. Audit Scotland has three corporate priorities: supporting effective democratic scrutiny; maximising the value of the audit; and building an effective and efficient organisation. We will achieve our overall aim for the NHS sector and contribute to achieving Audit Scotland's corporate priorities by:
  - responding to the key issues and priorities for the NHS sector to make sure that our work has an impact and that our reports are timely, relevant and accessible
  - delivering an effective annual audit programme which supports effective democratic scrutiny by ensuring good governance in NHS bodies, helping managers and boards to carry out their scrutiny functions effectively
  - delivering an effective programme of public reporting which supports the Auditor General and Parliament in holding NHS bodies to account for the economic, efficient and effective use of resources at their disposal and which helps them to improve
  - maximising the value of the audit by continually improving the way we work
  - building an effective and efficient organisation through the management of our own business and securing best value in how we manage our financial resources, people and technology
  - managing our external relations effectively.

## How the sector plan contributes

3. The sector plan translates the overall strategic intentions set out in Audit Scotland's Corporate Plan 2007-10 into specific actions for our work in the NHS sector. As such, the sector plan provides a strategic approach to the audit of the NHS in Scotland, including the Scottish Government Health Directorates. It provides an overall framework for the work required to deliver NHS audits. It also demonstrates to the Auditor General, the Accounts

Commission and others with an interest that an efficient and effective approach is being taken to our work in the sector and that we have identified the anticipated impact of our work and measures to assess our performance.

4. In order to achieve its overall aims the plan has a number of inter-linked purposes:
  - to align audit activity across the different providers in the NHS sector to ensure effective and efficient delivery of Audit Scotland's corporate priorities through partnership working across Audit Scotland and with the firms
  - to create a shared understanding about what Audit Scotland is trying to achieve in the NHS sector, through its own staff and the partner firms, and how we are going about achieving it
  - to ensure coordination with the Central Government and Local Government sector plans so that an integrated audit approach is adopted
  - to provide the basis for the allocation of tasks to both smaller work units and individuals, improving coordination between different groups and individuals
  - to identify the resources (people, finance, other) that will be required for future success and to budget and plan for these
  - to provide a framework for managing our own performance in the NHS sector, including overall outcome and success measures.

## **Assessing the impact of our work**

5. Audit Scotland is currently developing a framework to help us assess the impact and value of our work, both to our clients and to our stakeholders, such as the Parliament and members of the public. Different elements of our audit work contribute in different ways to our overall aims of holding NHS bodies to account and helping them improve the services they provide. Our work has a range of impacts such as:
  - improving economy and efficiency
  - improving quality and effectiveness
  - improving planning and management
  - providing assurance and improving accountability.
6. The impact of our work depends on the extent to which we cover the things that matter, how well we do the audits, the relevance and accessibility of our reports and how effectively we engage with our clients and stakeholders. Our work has a key role in assisting NHS board non-executive directors to fulfil their scrutiny functions and supporting the Parliament's Audit Committee, MSPs and Ministers in the overall scrutiny of Scottish public spending.
7. Our framework for assessing the impact of our work will be underpinned by relevant indicators to demonstrate the efficiency and effectiveness of our audit work. The following sections identify the anticipated impact of each of our areas of work and performance indicators relevant to the processes underpinning that work.

## **Period of the plan**

8. The plan covers the period from October 2007 to March 2010. The period covered differs from that of last year's plan (October 2006 to December 2007) to better align it with the period covered by Audit Scotland's Corporate Plan. Future sector plans will similarly be aligned with the Corporate Plan.

## **Partnership working**

9. Work set out in the plan will be carried out in partnership between the two main business units of Audit Scotland – PRG and ASG – and audit firms employed in the NHS sector, with the support of Audit Scotland's other business units (Audit Strategy and Corporate Services).
10. Broadly, ASG and the firms take the lead on reporting issues to individual clients whereas PRG leads on reporting to wider stakeholders. Our collaborative approach means that the results of audits are fed into stakeholder reports – for example, boards' financial performance is reported in the NHS overview report. PRG, ASG and the firms ensure that knowledge is shared to add value to client and stakeholder reports.
11. A central element of the sector plan is to ensure that Audit Scotland staff and the partner firms work together effectively to maximise the value of the audit. A key aim of the process is to align the work of PRG/ASG staff and the private firms so that all parties focus on key audit issues. The main mechanism for this joint approach is through sector meetings. These are used as a forum for discussing emerging issues and intelligence more generally and for jointly focusing audit activity across Audit Scotland and the partner firms.

## **Monitoring progress against the sector plan**

12. Subsequent parts of the sector plan outline what we will do to deliver against our objectives and how we will measure performance. We will monitor progress against these objectives and performance measures in two main ways:
  - for elements of the plan which are clearly the responsibility of either ASG or PRG, eg annual audit delivery or performance audit studies, progress will be monitored by our respective management teams
  - for those areas where responsibility for delivery is shared and for the overall direction of the plan, progress will be monitored at our Joint ASG/PRG Health Management Team meetings, which take place three times a year, and at Assistant Director and Director meetings.
13. Progress against the sector plan will also be reported regularly to the Audit Scotland Management Team.

# 3. Responding to the key issues and priorities for the sector

This section sets out what we will do to respond to the key issues and priorities for the sector to make sure that our work has an impact and the reports we produce are timely, relevant and accessible. Most of the work in this section is carried out in pursuit of the corporate priorities of supporting effective democratic scrutiny and maximising the value of the audit and will be carried out jointly by PRG, ASG and the firms.

## What we will do to deliver

14. We will:

- develop the NHS priorities and risks framework (PRF) as a tool that informs discussions between ASG/firms and the audited bodies to develop audit plans, shapes intelligence reports to the Auditor General and informs the development of PRG's future studies programme (joint PRG/ASG)
- develop a Best Value audit approach for the NHS and build it incrementally into the local audit process through the use of toolkits, while developing appropriate mechanisms for reporting the results (joint PRG/ASG)
- consult (alongside the rest of PRG) on a new forward study programme which reflects the key issues and priorities of the sector and the priorities of the Auditor General and Accounts Commission (PRG).

## Key risks and how we will manage them

15. The key risks relate to failure to:

- develop an NHS PRF that reflects the priorities and risks for the NHS sector and that is used appropriately as part of our annual audit planning
- identify the key issues, priorities and associated risks and build them in appropriately to our annual audit planning and risk assessment
- deliver an appropriate approach to the audit of Best Value in the NHS which is accepted by the Auditor General and client organisations, while continuing to deliver on business as usual
- provide sufficient guidance and training to staff on the objectives of the Best Value audit and its application in the NHS sector
- identify a list of potential performance audit studies which reflects the key issues and priorities of the sector and the Auditor General and Accounts Commission

16. We will manage these risks by:

- reviewing and updating the previous year's PRF document in light of significant developments in the NHS sector and the wider public sector; the PRF for 2008/09 will be developed in consultation with service providers

- continuing to develop the documentation and analysis tools to ensure our annual audit planning and risk assessment is robust and appropriately focused
- preparing a clear project plan, in conjunction with the Central Government sector, showing the work which needs to be undertaken to develop the approach to Best Value audit, including the Use of Resources, who will be responsible for individual elements of it and when each part needs to be delivered. The work will be coordinated by a project manager, supported by working groups drawn from across PRG and ASG to develop particular workstreams. Suitable allowances will be made in the workloads of those involved to ensure the project can be delivered to plan
- giving staff training and guidance on the Use of Resources toolkit and other toolkits developed to address other Best Value criteria
- streamlining the Best Value audit approach with other elements of audit work as far as possible to minimise the impact on NHS bodies
- consulting with the Auditor General and Accounts Commission to determine their priorities for performance audit studies before a long list of potential studies is finalised; and improving the process for consulting with NHS bodies to increase their involvement
- ensuring good communication and consultation within PRG and between PRG and ASG/ the firms to ensure that the long list represents a balanced and coordinated study programme. We will continue to adopt a risk-based approach to identifying studies and ensure adequate resources are allocated to investigate potential studies and the issues they raise before they are included in the long list.

## **What will success look like?**

### **Anticipated impact**

17. We expect to achieve impact by:

- developing a PRF which identifies the key risks and issues facing the NHS and which can be used as a tool to inform and direct high quality risk-based audit activity that adds value across the range of impacts. The PRF will also be used to inform intelligence reports to the Auditor General and Management Team
- delivering an annual audit that addresses key risks and priorities and produces outputs with increasing impact
- developing an approach to the Best Value audit that provides a rounded picture of the performance of audited bodies, enabling them to be held to account, and identifying actions for improvement, while minimising the additional audit burden
- developing a work programme with a balance of studies reflecting the priorities of the Auditor General and the Accounts Commission, that leads to national reports which have impact across the range of dimensions, by holding public bodies to account and contributing to improvements in public services.

### **Delivery, quality and performance measures**

18. We will also judge success against the following performance measures:

- the NHS PRF is agreed by 31 October each year

- a Best Value audit approach on Use of Resources is piloted during the 2007/08 audits, rolled out during the 2008/09 annual audits and feeds into the 2008/09 overview report
- the new forward study programme is agreed by autumn 2008.

# 4. Delivering an effective annual audit programme

This section sets out what we will do to deliver an annual audit programme which supports effective democratic scrutiny by ensuring good governance in NHS bodies, helping managers and boards to carry out their scrutiny functions effectively. The work in this section is carried out in pursuit of the corporate priorities of supporting effective democratic scrutiny and maximising the value of the audit and is led by ASG and the firms.

## What we will do to deliver

19. We will:

- conduct annual audits of NHS bodies which provide assurance on the true and fair presentation of accounts and whether bodies have sound governance and internal control procedures
- provide public reports on the outcome of the audits which add value to the organisations, and in particular a final report which informs each board and wider stakeholders about their performance and areas for improvement
- promote sound financial management and high standards of governance throughout the sector by building in sufficient focus on them in the annual audit process
- continue to develop our approach to ensure that audits are delivered efficiently and effectively, and to the best professional standards.

## Key risks and how we will manage them

20. The key risks relate to failure to:

- certify accounts in accordance with the specified target date (currently 30 June) and enable them to be laid in accordance with the statutory deadlines
- undertake audits in accordance with professional standards
- focus outputs on high value added areas and/or meet the expectations and needs of audited bodies
- identify and report issues of major public concern in time
- identify key financial management and governance risks.

21. We will manage these risks by:

- agreeing accounts preparation and audit timetables with client bodies and actively managing the audit process
- ensuring audits are subject to appropriate review before audit certificates are issued and subject a sample of audits to independent quality assurance

- ensuring that resources are effectively planned and managed to deliver the audit portfolio
- engaging effectively with clients to identify emerging risks
- ensuring that we adopt a robust risk-based approach to planning and conducting our work which maximises use of the PRF
- ensuring that work is linked wherever possible, particularly in the areas of joint planning and provision. Wherever partnerships arrangements, including shared services, are operating or are under development, we will look for opportunities to undertake joint and/or cross-cutting pieces of work, following an assessment of risk
- engaging with PRG colleagues through the Joint Health Management Team and Intelligence Report processes to ensure that emerging issues from the audits are considered and reported as required.

## **What will success look like?**

### **Anticipated impact**

22. We expect to achieve impact by:

- producing audit products throughout the year which address relevant issues in client bodies and produce recognised positive impacts upon clients' businesses
- delivering audits of the annual financial statements which provide assurance to our stakeholders, including the general public, that the financial results and financial position of the individual bodies are true and fair and all related transactions comply with all relevant regulations
- producing annual audit reports that address the key priorities and risks for the audited bodies and which add value to the clients
- providing senior managers, board members and wider stakeholders with access to independent, objective views on the performance of NHS bodies that support them in their scrutiny functions, allowing them to better hold those responsible for the management and delivery of services to account and to support continuous improvement
- providing assurance through our examinations of financial transactions and management arrangements that organisations have in place systems to prevent and detect fraud and other irregularities and to also act as a deterrent to any such transactions.

### **Delivery, quality and performance measures**

23. We will also judge success against the following performance measures. Some of these refer to our corporate key performance indicators (KPIs):

- percentage of outline plans submitted and fees agreed by 31 January 2008, and by dates as agreed for subsequent years (KPI 10.1&2)
- percentage of in-year audit reports to clients submitted by agreed timescales
- percentage of audits certified by 30 June 2008, and by dates as agreed for subsequent years (KPI 5A.1&2)

- percentage of final reports on the audits issued by 31 July 2008, and by dates as agreed for subsequent years (KPI 5B.1&2)
- number and percentage of quality assurance reviews completed where Code of Audit Practice requirements were satisfactorily met (KPI 14)
- percentage of certified accounts passed to Ministers in time for laying by 31 December (KPI 5C).

# 5. Delivering an effective public reporting programme

This section sets out what we will do to deliver an effective programme of public reporting which supports the Auditor General and Parliament in holding NHS bodies to account for the economic, efficient and effective use of resources at their disposal and helps bodies improve. The work in this section is carried out in pursuit of the corporate priorities of supporting effective democratic scrutiny and maximising the value of the audit and is led by PRG.

## What we will do to deliver

24. We will:

- deliver a forward work programme that focuses on national issues and highlights issues relating to good governance, accountability, use of public resources and the scope for improvements in the efficiency, effectiveness and quality of public services, and the scope for financial savings
- include users' perspectives in our reports as far as possible, by examining the way services are delivered and the impact on users
- ensure our reports are clear and timely and achieve maximum impact by ensuring they are written in plain language, have clear and practical recommendations, and contain performance indicators which allow us to measure impact at a later date and follow-up where necessary
- produce self-assessment checklists for NHS boards and key issues summaries for non-executive directors relating to our national reports to maximise their potential impact at board level and to support local follow-up work
- undertake reviews of significant issues of public concern which are referred to the Auditor General for investigation
- ensure our performance audits are carried out to the best professional standards by consistently applying the Project Management Framework and conducting post-completion reviews for all projects
- introduce a consistent approach to following up national reports at local level through ASG and the firms reviewing boards' progress against the self-assessment checklists included in the national reports.

## Key risks and how we will manage them

25. The key risks relate to:

- failure to deliver each project in the forward work programme to timescale and quality standards
- publication of reports that do not add value and do not have impact

- issues of public concern arising which require an immediate response thus diverting resources from the planned forward work programme.

26. We will manage these risks by:

- ensuring that all projects in the forward work programme are carried out in accordance with the Project Management Framework
- ensuring that during project scoping, adequate consideration is given to the added value and the impact we are likely to generate, and that this remains in the forefront of our thinking as the study progresses
- planning a programme of work designed to have a range of impacts
- developing follow-up plans for each report that identify how we will measure the impact of our reports, such as full follow-up studies or reviews against key performance indicators to assess the extent to which recommendations have been implemented
- issuing feedback questionnaires on our national reports to audited bodies and other users
- putting in place processes detailed in PRG's action plan for engaging with NHS boards to maximise the potential impact of our studies at NHS board level
- subjecting issues of public concern to robust risk assessment and adopting fast-track audit processes where it is relevant to do so.

## **What will success look like?**

### **Anticipated impact**

27. We expect to achieve impact by:

- having a balanced work programme, and producing and promoting high quality, timely reports that contribute to improvements in public services across the range of impacts
- getting positive feedback from audited bodies and other stakeholders on the conduct of our work, the relevance of our findings and the impact of our reports in stimulating improvements
- providing an appropriate and timely response to issues of public concern.

### **Delivery, quality and performance measures**

28. We will also judge success against the following performance measures:

- percentage of projects delivered in accordance with agreed project plans and milestones including:
  - project brief/plan submitted for approval to the Auditor General and Accounts Commission (for cross-cutting studies)
  - key messages meetings held with the Auditor General and Accounts Commission sponsors
  - draft report to the Auditor General and Accounts Commission
  - report published

- percentage of reports subjected to post-completion review within three months of the report being published
- percentage of reports with confirmed compliance with the PMF
- percentage of reports with a follow-up plan developed and agreed by the time of publication.

# 6. Supporting the Auditor General and Parliament

This section sets out a range of activities we will undertake in addition to the annual audit of accounts and delivering an effective public reporting programme to support the Auditor General and Parliament. Most of the work in this section is carried out in pursuit of the corporate priority of supporting effective democratic scrutiny and will be carried out jointly by PRG, ASG and the firms.

## What we will do to deliver

29. We will:

- present our reports and provide briefings and other evidence to the Parliament's Audit Committee and other committees as appropriate; support them by providing briefing papers and speaking notes to the Auditor General sufficiently in advance of committee meetings (PRG)
- produce Section 22 reports on NHS bodies as appropriate (joint PRG, ASG and the firms)
- provide regular intelligence reports and other briefings to the Auditor General and Management Team on progress with our work plans and current and emerging issues from all work (joint PRG, ASG and the firms)
- provide support to the Auditor General and Management Team as required eg presentations, briefings and support for meetings (joint PRG and ASG)
- respond effectively to correspondence from MSPs, members of the public and others who raise concerns about the use of NHS funds (joint PRG, ASG and the firms).

## Key risks and how we will manage them

30. The key risks relate to failure to:

- produce sufficient reports and other outputs to supply the Audit Committee's workload
- adequately brief the Auditor General and the Audit Committee about our reports
- identify issues for Section 22 reporting sufficiently early
- provide sufficient, timely and relevant intelligence reports to the Auditor General ie issues of major public concern not identified and reported in time
- investigate sufficiently any issue raised through correspondence which subsequently attracts criticism of Audit Scotland.

31. We will manage these risks by:

- applying the Project Management Framework to ensure reports are delivered in accordance with timescales

- communicating with the rest of PRG and the Communications Group to ensure that publication of our reports is coordinated with the rest of Audit Scotland
- ensuring that Audit Committee briefing material is produced in sufficient time, and through relevant project manager and portfolio manager attendance at Audit Committee meetings
- ensuring auditors (ASG and the firms) and PRG apply the Section 22 process map
- having sector meetings at appropriate times in the year to provide up-to-date information for the intelligence reports to the Auditor General and Management Team
- subjecting correspondence received to our risk assessment procedures and through close liaison between PRG, ASG and the firms on the scope and results of any audit investigation work required. Note that our approach to correspondence will be dependent on decisions following our review of correspondence in 2007.

## **What will success look like?**

### **Anticipated impact**

32. We expect to achieve impact by:

- producing reports and briefing materials that satisfy the Audit Committee and support their evidence sessions such that the Committee is able to hold public bodies to account
- producing high profile reports that contribute to Audit Scotland's role in delivering public value and enhance our reputation
- producing high quality briefing papers, speaking notes and intelligence reports that satisfy the Auditor General and Management Team and allow them to engage fully with the Parliament and other stakeholders, to increase the impact of our work in supporting public accountability
- producing Section 22 reports that are timely, highlight issues of public interest and support the Auditor General in holding public bodies to account.

### **Delivery, quality and performance measures**

33. We will also judge success against the following performance measures:

- a coordinated and balanced publication programme that provides a steady and varied work programme for the Parliamentary Audit Committee
- briefing materials sent to the Auditor General by the Friday two weeks before the Audit Committee meeting ie 8 working days prior to the Committee meeting
- briefing materials sent to the clerk of the Audit Committee by the Thursday prior to the Audit Committee meeting ie 4 working days prior to the Committee meeting
- percentage of Section 22 reports that are developed following the agreed process map
- percentage of items of correspondence requiring a response for which an acknowledgement is issued within 10 working days (KPI 2.3)

- percentage of items of correspondence requiring a response for which a substantive response is issued within one month of the acknowledgement (KPI 2.3)
- monthly report on significant items of correspondence sent to the Auditor General.

# 7. Building an effective and efficient organisation

This section sets out what we will do to build an effective and efficient Audit Scotland through the management of our own business and securing best value in how we manage our financial resources, people and technology. Most of the work in this section is carried out in pursuit of the corporate priorities of maximising the value of the audit and building an effective and efficient organisation and will be carried out jointly by PRG and ASG.

## What we will do to deliver

34. We will:

- work effectively with others by sharing information and intelligence on NHS activities through Joint Health Management Team meetings and sector meetings, and by identifying and developing opportunities for joint working eg Best Value audit (joint PRG, ASG and the firms)
- promote learning and development within the health teams and the wider Audit Scotland organisation through providing regular feedback on performance and acting on identified staff development needs (joint PRG and ASG)
- manage our financial and other resources efficiently (joint PRG and ASG)
- contribute effectively to corporate initiatives and developments such as the Quality Assurance Programme, Freedom of Information panel, Measuring Impact Group, ad hoc working groups etc (joint PRG and ASG).

## Key risks and how we will manage them

35. The key risks relate to:

- failure to coordinate audit activity and exchange information such that high profile issues and risks are not identified
- the competencies and skill sets of staff not matching the requirements of developing approaches
- excessive staff turnover
- inability to recruit permanent staff of sufficient quality, leading to over-reliance on agency / temporary staff
- learning not being embedded or not leading to change in behaviour / improved working practices
- budget overspends / underspends.

36. We will manage these risks by:

- ensuring work programmes are regularly considered at Joint Health Management Team meetings
- ensuring all staff receive regular feedback on their performance and have the opportunity to address their development needs
- having up-to-date Learning and Development Plans and ensuring that internal or external training is in place to meet identified needs
- applying best practice in staff recruitment
- contributing to the MDP for Senior Managers and staff management training for our first line managers
- regular review of outturn against budget.

## **What will success look like?**

### **Anticipated impact**

37. We expect to achieve impact by:

- producing intelligence reports that ensure that the Auditor General and Management Team are made aware of key events in the NHS sector
- having a joined-up approach to audit work across the sector, to share knowledge and experience and avoid duplication of effort, leading to better quality audits and reports
- maximising the potential of our staff by taking steps to ensure they are confident in their ability to do their job, able to contribute fully to our work and satisfied with the contribution they make
- delivering our work programmes as efficiently and effectively as possible
- ensuring that corporate initiatives are fully integrated with the core business of the NHS sector.

### **Delivery, quality and performance measures**

38. We will also judge success against the following performance measures:

- intelligence reports are produced three times a year, in February, June and October
- Joint Health Management Team meetings are held prior to sector meetings
- percentage of outputs delivered to time and cost budgets and quality standards
- outturn against ASG and PRG budgets
- percentage of staff with an up-to-date PDS
- staff development needs are reflected in PRG and ASG Learning and Development Plans
- staff turnover rates.

# 8. Managing our external relations effectively

This section sets out what we will do to manage our external relations effectively. Most of the work in this section is carried out in pursuit of the corporate priorities of supporting democratic scrutiny and maximising the value of the audit and will be carried out jointly by PRG, ASG and the firms.

## What we will do to deliver

39. We will:

- implement Audit Scotland's external relations strategy and strategy for engaging with the Parliament to build effective client and stakeholder relationships and demonstrate how our work can assist Parliamentary committee enquiries (joint PRG and ASG).
- work closely with other audit, regulation and inspection agencies to maximise our impact while minimising the burden on public bodies (joint PRG and ASG)
- seek opportunities for joint working eg in studies where comparisons of service delivery can be made between Scotland, England and Wales (joint PRG and ASG).
- build effective relations with client organisations by ensuring that we have open and clear dialogue (joint PRG and ASG)
- implement PRG's strategy for engaging with NHS boards in relation to national reporting work to maximise impact at board level (PRG)
- promote the impact of our work by speaking at conferences and seminars, developing different outputs e.g. self-assessment tools etc (joint PRG, ASG and the firms)
- developing a communications strategy for each national report (PRG).

## Key risks and how we will manage them

40. The key risks relate to confused, conflicting or inconsistent messages being communicated to clients/stakeholders by different outputs and by different scrutiny bodies.

41. We will manage these risks by:

- improved communication through Joint Health Management Team meetings, and greater emphasis on sector planning and partnership working
- developing and implementing relationship management plans for engaging with stakeholders, clients and other scrutiny bodies
- coordinating our engagement with the Scottish Government with auditors working in the Central Government and Local Government sectors
- seeking to minimise the audit burden by looking for opportunities to work with other scrutiny partners to share information or take reliance from each other's reviews.

42. External relations are integral to each of our other objectives and workstreams. A strategic approach to external relations management will be taken with cross-sector engagement being led by members of the Management Team, ASG leading on relationship management with individual client bodies and PRG leading on relationships with wider stakeholders. This position is overlaid by the need to consider which group, whether ASG or PRG, leads on individual reports and audit products. This will be determined on a case-by-case basis.

## **What will success look like?**

### **Anticipated impact**

43. We expect to achieve impact by:
- having a co-ordinated approach to external engagement with stakeholders and audited bodies, with our own staff clear on the respective roles of PRG and ASG and understanding why one part of the organisation is leading on a particular audit product
  - further improving communication between PRG and ASG, leading to a more joined-up approach to the audit of the NHS that maximises the value of our work
  - working with, and placing reliance on, the work of other scrutiny bodies when possible to minimise the burden on audited bodies
  - getting positive feedback from our clients and stakeholders on the quality of our work and its impact.

### **Delivery, quality and performance measures**

44. We will also judge success against the following performance measures:
- compliance with the milestones in our strategies for engaging with the Parliament and other stakeholders
  - achieving positive feedback from audited bodies in regular client surveys
  - regular meetings with other scrutiny bodies in the NHS and community care sector
  - percentage of national reports with a communications strategy.

# Appendix A: ASG business plan to deliver

Activity	Who?	Milestones/Outputs
<b>Responding to the key issues and priorities for the sector</b>		
Develop the NHS priorities and risks framework (PRF)	Joint ASG/PRG	<ul style="list-style-type: none"> <li>NHS PRF 2007/08 agreed by 31 October 2007</li> </ul>
Developing a BV audit approach for the NHS	Joint ASG/PRG Steering Group together with supporting sub-groups	<ul style="list-style-type: none"> <li>Approach agreed by Management Team by end of October 2007</li> <li>First elements of Use of Resources audit toolkit developed by end of January 2008</li> <li>Staff training and guidance provided on use of developed toolkits by end of March 2008</li> <li>Review of use of Best Value self-assessment toolkits by NHS bodies as part of 2007/08 audits</li> <li>Pilot toolkits in NHS and a subset of Central Government bodies as part of 2007/08 audits</li> <li>Further implementation of toolkits as part of 2008/09 audits</li> <li>Development of other toolkits over 2008 and 2009</li> </ul>
<b>Delivering an effective annual audit programme</b>		
Provide opinion on annual financial statements of each NHS body	ASG / firms	<ul style="list-style-type: none"> <li>Opinions issued by 30<sup>th</sup> June 2008</li> </ul>
Provide annual report to Auditor General for each NHS body	ASG / firms	<ul style="list-style-type: none"> <li>Reports issued by 31<sup>st</sup> July 2008</li> </ul>
Provide tailored reports to management on specific national and local issues/ risks arising from the audit (including any additional audit work requested by clients)	ASG / firms	<ul style="list-style-type: none"> <li>First reports submitted by 31<sup>st</sup> March 2008</li> <li>Reports to clients submitted in line with agreed timescales</li> </ul>

<b>Activity</b>	<b>Who?</b>	<b>Milestones/Outputs</b>
Promote client participation in National Fraud Initiative and review commitment and progress	ASG / firms	<ul style="list-style-type: none"> <li>• Reference in 2007/08 final reports to body's commitment and progress</li> <li>• Local reports to management as considered required</li> </ul>
Preparation and publication summarising results of the 2007/08 National Fraud Initiative	Audit Strategy, ASG / firms	<ul style="list-style-type: none"> <li>• Issue/ agreement of minimum data set for each client</li> <li>• Auditors return minimum data set, date to be confirmed</li> <li>• National report published, May 2008.</li> </ul>
Collate summary information from planning and risk assessment activity at individual bodies	PRG, ASG / firms	<ul style="list-style-type: none"> <li>• Trends and emerging themes identified</li> </ul>
Collate summary information from audit activity completed at individual bodies	PRG, ASG / firms	<ul style="list-style-type: none"> <li>• Trends and emerging themes identified</li> </ul>
Identification of issues that may require or benefit from a statutory report by the Auditor General	PRG, ASG / firms	<ul style="list-style-type: none"> <li>• Potential issues raised by auditors through sector meetings at earliest opportunity</li> </ul>
Quality assurance programme	Audit Strategy, ASG / firms	<ul style="list-style-type: none"> <li>• Completion of questionnaire on ISQC1 quality control arrangements</li> <li>• QA review of 2007/08 NHS audits – Quality Framework reviews undertaken</li> </ul>
Joint Health Management Team meetings	ASG / PRG	<ul style="list-style-type: none"> <li>• Joint Health Management Team meetings held at least 3 times per year, prior to sector meetings</li> </ul>
Sector meetings	PRG / ASG, firms	<ul style="list-style-type: none"> <li>• 3 sector meetings per year to coincide with intelligence reports</li> </ul>
Statutory reports by the Auditor General on the annual accounts of NHS bodies	PRG, ASG / firms	<ul style="list-style-type: none"> <li>• Section 22 reports produced as required and in accordance with the established process map</li> </ul>

Activity	Who?	Milestones/Outputs
Investigation of issues raised in correspondence where required. Significant findings reported to NHS bodies	PRG/ASG and firms	<ul style="list-style-type: none"> <li>• Responses to correspondence in accordance with target times</li> <li>• Local reports to management as considered required</li> </ul>
Providing regular intelligence reports to the Auditor General and Management Team on progress with our work plans and current emerging issues from all work meetings	PRG/ASG and firms	<ul style="list-style-type: none"> <li>• Sector meetings to be held at least 3 times per year to coincide with timing of intelligence reports</li> <li>• Intelligence reports prepared in February, June and October each year which include a report on key risks and issues, identify potential Section 22 reports, and include summaries of other ongoing work and developments</li> </ul>
Provide support to the Auditor General and Management Team, eg presentations, briefings and support for meetings	ASG/PRG	<ul style="list-style-type: none"> <li>• Briefing papers on major policy developments and on subject committees' work, network contacts, other briefings/support produced as required</li> </ul>
<b>Building an effective and efficient organisation</b>		
Work effectively with others	ASG/PRG	<ul style="list-style-type: none"> <li>• Organise at least three Joint Health Management Team meetings per year</li> <li>• Organise three sector meetings per year in February, May and October</li> <li>• Produce intelligence reports for the Audit General and Management Team three times a year, after sector meetings</li> </ul>
Promoting learning and development within the health teams and the wider Audit Scotland organisation	ASG/PRG	<ul style="list-style-type: none"> <li>• Provide regular feedback on personal performance through the PDS system</li> <li>• PRG and ASG to annually update their Learning and Development Plans to reflect the learning and development needs of staff</li> <li>• Development of in-house training courses where this best meets the needs of Audit Scotland eg Essential Government for ASG staff, Finance for Non-finance Experts for PRG staff</li> </ul>

Activity	Who?	Milestones/Outputs
Managing our financial and other resources efficiently	ASG/PRG	<ul style="list-style-type: none"> <li>• Monthly monitoring of outturn against budgets</li> <li>• Ensuring appropriate technology is deployed to help us do our jobs</li> <li>• Ensuring our business processes support efficient and effective working</li> <li>• Resource plan for the 2007/08 annual audits together with appropriate succession plans for key audits to be prepared by end January 2008</li> </ul>
Contribute effectively to corporate initiatives and developments	ASG/PRG	<ul style="list-style-type: none"> <li>• Participating in and supporting the development of corporate initiatives, including: <ul style="list-style-type: none"> <li>- the Quality Assurance Programme</li> <li>- internal best value reviews</li> <li>- ad hoc working groups such as the measuring impact group</li> <li>- Freedom of Information Panel</li> </ul> </li> </ul>
<b>Managing our external relations effectively</b>		
Implement Audit Scotland's external relations strategy and strategy for engaging with the Parliament	PRG/ASG	<ul style="list-style-type: none"> <li>• Client relationship management plans for each key audit client to be developed by end of March 2008</li> <li>• Portfolio Managers to develop subject committee relationship management plans by end of March 2008</li> <li>• Bi-monthly portfolio reports to PRG Management Team on key contacts made during the period</li> </ul>
Working closely with other audit, regulation and inspection agencies	PRG/ASG	<ul style="list-style-type: none"> <li>• Coordinating our respective activities so as to maximise our impact while minimising the burden on public bodies</li> <li>• Continuing to work closely with the NAO, WAO and the Audit Commission to share information about audit methodologies and comparative information where possible</li> <li>• Seeking opportunities for joint-working, especially for studies where comparisons of service delivery can be made between Scotland, England and Wales</li> </ul>

# Appendix B: PRG business plan to deliver

Activity	Who?	Milestones/Outputs
<b>Responding to the key issues and priorities for the sector</b>		
Consulting on a new forward study programme.	PRG (in conjunction with CG and LG teams)	<ul style="list-style-type: none"> <li>• Long list of potential performance audit studies identified by Spring 2008</li> <li>• Consultation with stakeholders over summer 2008</li> <li>• Forward work programme agreed by autumn 2008</li> </ul>
Develop the NHS priorities and risks framework (PRF)	Joint ASG/PRG	<ul style="list-style-type: none"> <li>• NHS PRF 2007/08 agreed by 31 October 2007</li> </ul>
Developing a Best Value audit approach for the NHS	Joint ASG/PRG Steering Group together with supporting sub-groups	<ul style="list-style-type: none"> <li>• Approach agreed by Management Team by end of October 2007</li> <li>• First elements of Use of Resources audit toolkit developed by end of January 2007</li> <li>• Staff training and guidance provided on use of developed toolkits by end of March 2008</li> <li>• Review of use of BV self-assessment toolkits by NHS bodies as part of 2007/08 audits</li> <li>• Pilot toolkits in NHS and a subset of Central Government bodies as part of 2007/08 audits</li> <li>• Further implementation of toolkits as part of 2008/09 audits</li> <li>• Development of other toolkits over 2008 and 2009</li> </ul>
<b>Delivering an effective annual audit programme</b>		
Collate summary information from planning and risk assessment activity at individual bodies	PRG, ASG / firms	<ul style="list-style-type: none"> <li>• Trends and emerging themes identified</li> </ul>

<b>Activity</b>	<b>Who?</b>	<b>Milestones/Outputs</b>
Collate summary information from audit activity completed at individual bodies	PRG, ASG / firms	<ul style="list-style-type: none"> <li>Trends and emerging themes identified</li> </ul>
Identification of issues that may require or benefit from a statutory report by the Auditor General	PRG, ASG / firms	<ul style="list-style-type: none"> <li>Potential issues raised by auditors through sector meetings at earliest opportunity</li> </ul>
Quality assurance programme	Audit Strategy, PRG	<ul style="list-style-type: none"> <li>All PRG projects undertaken in accordance with the Project Management Framework</li> </ul>
Joint Health Management Team meetings	ASG / PRG	<ul style="list-style-type: none"> <li>Joint Health Management Team meetings held at least 3 times per year, prior to sector meetings</li> </ul>
Sector meetings	PRG / ASG, firms	<ul style="list-style-type: none"> <li>3 sector meetings per year to coincide with intelligence reports</li> </ul>
<b>Delivering an effective public reporting programme</b>		
NHS recruitment of overseas staff	PRG (Angela Canning)	<ul style="list-style-type: none"> <li>Publication 29 November 2007</li> </ul>
NHS overview 2006/07	PRG (Nick Hex / Gemma Diamond)	<ul style="list-style-type: none"> <li>Publication 13 December 2007</li> </ul>
Free personal and nursing care	PRG (Nick Hex / Carolyn Smith)	<ul style="list-style-type: none"> <li>Publication 31 January 2008</li> </ul>
Day surgery update	PRG (Angela Canning)	<ul style="list-style-type: none"> <li>Publication Spring 2008</li> </ul>
Palliative care	PRG (Tricia Meldrum / Roddy Ferguson)	<ul style="list-style-type: none"> <li>Publication Summer 2008</li> </ul>
New General Medical Services contract	PRG (Claire Sweeney / Iain Armstrong)	<ul style="list-style-type: none"> <li>Publication Summer 2008</li> </ul>
Diagnostics	PRG (Tricia Meldrum / Neil Craig)	<ul style="list-style-type: none"> <li>Publication Summer 2008</li> </ul>

<b>Activity</b>	<b>Who?</b>	<b>Milestones/Outputs</b>
Asset management	PRG (Nick Hex / Kirsty Whyte)	<ul style="list-style-type: none"> <li>• Publication Autumn 2008</li> </ul>
Mental health services	PRG (Claire Sweeney / Jillian Matthew)	<ul style="list-style-type: none"> <li>• Publication Winter 2008/09</li> </ul>
Community equipment and adaptations follow-up	PRG (Claire Sweeney)	<ul style="list-style-type: none"> <li>• Publication Winter 2008/09</li> </ul>
Using medicines in hospital follow-up	PRG (Tricia Meldrum)	<ul style="list-style-type: none"> <li>• Publication Winter 2008/09</li> </ul>
Review of new waiting times system	PRG (tbc)	<ul style="list-style-type: none"> <li>• Publication date tbc</li> </ul>
Reports by the Auditor General on issues of public concern.	PRG	<ul style="list-style-type: none"> <li>• National reports - as required</li> </ul>
<b>Supporting the Auditor General and Parliament</b>		
Presenting our reports to the parliament's Audit Committee and supporting it when it takes evidence	PRG	<ul style="list-style-type: none"> <li>• Briefings provided to the AGS by the Friday two weeks before the Audit Committee meeting</li> <li>• Briefing material sent to the clerk by the Thursday before the meeting</li> </ul>
Statutory reports by the Auditor General on the annual accounts of NHS bodies	PRG/ASG and firms	<ul style="list-style-type: none"> <li>• Section 22 reports produced as required and in accordance with the established process map</li> </ul>
Provide briefings and evidence to other committees of the Scottish Parliament	PRG	<ul style="list-style-type: none"> <li>• Briefing papers and speaking notes provided to the Auditor General sufficiently in advance of committee meetings.</li> </ul>
Day-to-day management of correspondence including unsolicited letters, e-mails and telephone calls highlighting potential audit issues	PRG	<ul style="list-style-type: none"> <li>• Monthly report to the Auditor General on significant items of correspondence.</li> </ul>

Activity	Who?	Milestones/Outputs
Investigation of issues raised in correspondence where required. Significant findings reported to NHS bodies	PRG/ASG and firms	<ul style="list-style-type: none"> <li>• Responses to correspondence in accordance with target times</li> <li>• Local reports to management as considered required</li> </ul>
Providing regular intelligence reports to the Auditor General and Management Team on progress with our work plans and current emerging issues from all work meetings	PRG/ASG and firms	<ul style="list-style-type: none"> <li>• Sector meetings to be held at least 3 times per year to coincide with timing of intelligence reports</li> <li>• Intelligence reports prepared in February, June and October each year which include a report on key risks and issues, identify potential Section 22 reports, and include summaries of other ongoing work and developments</li> </ul>
Provide support to the Auditor General and Management Team, eg presentations, briefings and support for meetings	ASG/PRG	<ul style="list-style-type: none"> <li>• Briefing papers on major policy developments and on subject committees' work, network contacts, other briefings/support produced as required</li> </ul>
<b>Building an effective and efficient organisation</b>		
Work effectively with others	ASG/PRG	<ul style="list-style-type: none"> <li>• Organise at least three Joint Health Management Team meetings per year</li> <li>• Organise three sector meetings per year in February, May and October</li> <li>• Produce intelligence reports for the Audit General and Management Team three times a year</li> </ul>
Promoting learning and development within the health teams and the wider Audit Scotland organisation	ASG/PRG	<ul style="list-style-type: none"> <li>• Provide regular feedback on personal performance through the PDS system</li> <li>• PRG and ASG to annually update their Learning and Development Plans to reflect the learning and development needs of staff</li> <li>• Development of in-house training courses where this best meets the needs of Audit Scotland e.g. Essential Government for ASG staff, Finance for Non-finance Experts for PRG staff</li> </ul>
Managing our financial and other resources efficiently	ASG/PRG	<ul style="list-style-type: none"> <li>• Monthly monitoring of outturn against budgets</li> <li>• Ensuring appropriate technology is deployed to help us do our jobs</li> <li>• Ensuring our business processes support efficient and effective working</li> </ul>

Activity	Who?	Milestones/Outputs
Contribute effectively to corporate initiatives and developments	ASG/PRG	<ul style="list-style-type: none"> <li>• Participating in and supporting the development of corporate initiatives, including:               <ul style="list-style-type: none"> <li>- the Quality Assurance Programme</li> <li>- internal best value reviews</li> <li>- ad hoc working groups such as the measuring impact group</li> <li>- Freedom of Information Panel</li> </ul> </li> </ul>
<b>Managing our external relations effectively</b>		
Implement Audit Scotland's external relations strategy and strategy for engaging with the Parliament	PRG/ASG	<ul style="list-style-type: none"> <li>• Client relationship management plans for each key audit client to be developed by end March 2008</li> <li>• Portfolio Managers to develop subject committee relationship management plans by end March 2008</li> <li>• Bi-monthly portfolio reports to PRG Management Team on key contacts made during the period.</li> </ul>
Working closely with other audit, regulation and inspection agencies	PRG/ASG	<ul style="list-style-type: none"> <li>• Coordinating our respective activities so as to maximise our impact while minimising the burden on public bodies</li> <li>• Continuing to work closely with the NAO, WAO and the Audit Commission to share information about audit methodologies and comparative information where possible</li> <li>• Seeking opportunities for joint-working, especially for studies where comparisons of service delivery can be made between Scotland, England and Wales</li> </ul>
Build effective relations with NHS boards in relation to national reporting work	PRG	<ul style="list-style-type: none"> <li>• Implement PRG's strategy for engaging with NHS boards</li> </ul>
Promote the impact of our work	PRG	<ul style="list-style-type: none"> <li>• Develop a communications strategy for each national report by the time it is published</li> </ul>

# Appendix C: Resourcing summary

## Budget and fees

For 12 months to 31 March 2009:

- PRG Health - £1,126,000 (estimated budget)
- ASG Health - £1,961,000 (estimated budgeted costs)
  - £1,754, 900 (indicative direct fees for 2007/08 audits) plus £603,800 fixed charge income

## People

This sector plan will be delivered in partnership between Public Reporting Group (PRG) and Audit Services Group (ASG) Health teams and firms employed in the sector.

- PRG's Health team has 19 WTE staff. It is led by Director, Barbara Hurst, supported by Assistant Director Angela Canning.
- ASG's Health Team team has 33 WTE staff. It is led by Director, Fiona Kordiak, supported by Assistant Directors David McConnell and Gillian Woolman (shared with Local Government).
- There are three firms employed in the Health sector, which conduct the audit of eight NHS Boards and six Special NHS Boards. They are PricewaterhouseCoopers LLP, KPMG LLP and Scott-Moncrieff.

# Appendix D: NHS audits – 2007/2008

<b>Audit Scotland</b>	<b>KPMG</b>	<b>PWC</b>	<b>Scott Moncrieff</b>
NHS Grampian NHS Greater Glasgow and Clyde NHS Highland NHS Lothian NHS Tayside NHS Western Isles NHS National Services NHS 24 NHS Quality Improvement Scotland	NHS Ayrshire and Arran NHS Dumfries and Galloway NHS Orkney National Waiting Times Centre State Hospital	NHS Borders NHS Lanarkshire NHS Shetland NHS Health NHS Education for Scotland Mental Welfare Commission for Scotland Scottish Ambulance Service	NHS Fife NHS Forth Valley

# NHS audits

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