

South Lanarkshire Integration Joint Board

2018/19 Annual Audit Report



 AUDIT SCOTLAND

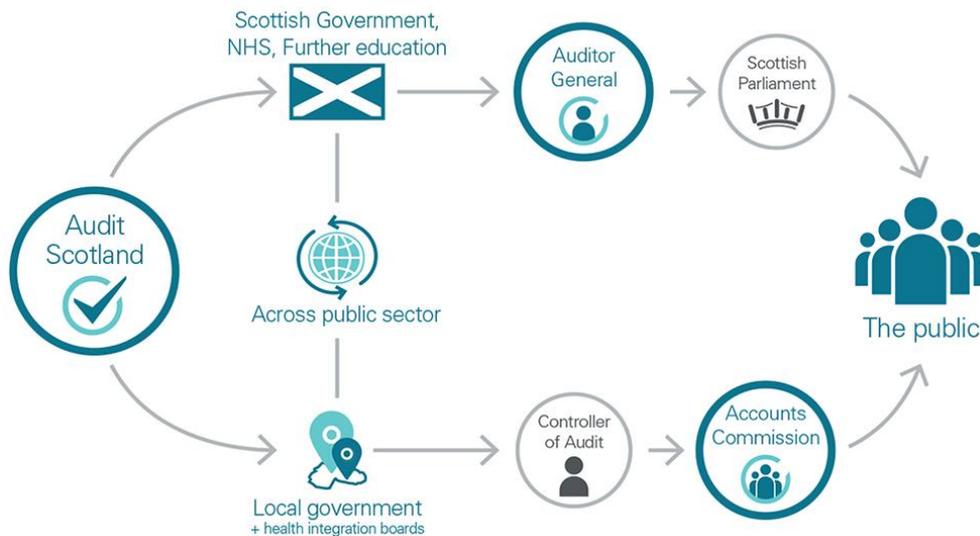
Prepared for the members of South Lanarkshire Integration Joint Board and the Controller of Audit

10 September 2019

Who we are

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

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



About us

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

2018/19 annual accounts

- 1 The financial statements of South Lanarkshire Integration Joint Board for 2018/19 give a true and fair view of the state of its affairs and of its net expenditure for the year.
- 2 The management commentary, audited part of the remuneration report and annual governance statement were consistent with the financial statements and prepared in accordance with applicable guidance.
- 3 We have issued an unqualified Independent Auditor's Report on the South Lanarkshire Integration Joint Board annual accounts for 2018/19.

Financial management and sustainability

- 4 The Joint Board reported an underspend of £3.745 million for 2018/19. Set in the context of the Joint Board's expenditure for the year of £515.811 million, this is evidence of effective financial management.
- 5 The year on year increases in the Joint Board's reserves position has been driven by underspends on service provision and limited use of reserve balances.
- 6 A medium to long term financial plan requires to be developed to bring together risks and opportunities affecting the Joint Boards financial position and financial sustainability.

Governance, transparency and Best Value

- 7 Overall, the Joint Board has satisfactory governance arrangements in place.
- 8 The Joint Board demonstrates a commitment to openness and transparency.
- 9 Management should ensure that internal audit have sufficient resources to deliver a realistic internal audit plan and provide an audit opinion in time to support the annual governance statement.
- 10 A Best Value Framework has been prepared and was presented to the Performance and Audit Sub-Committee on 27 August 2019.
- 11 The Joint Board should introduce auditable targets against which progress against its strategic objectives can be measured.
- 12 The Joint Board has made good initial progress and there are examples of changes to models of service delivery designed to improve outcomes for residents.

Introduction

1. This report summarises the findings from our 2018/19 audit of South Lanarkshire Integration Joint Board.

2. The scope of our audit was set out in our Annual Audit Plan presented to the Performance and Audit Sub-Committee. This report comprises the findings from our main elements of work in 2018/19 including:

- the audit of the Joint Board's 2018/19 Annual Accounts
- our consideration of the wider dimensions of public audit, [exhibit 1](#), as set out in Audit Scotland's [Code of Audit Practice 2016](#).

Exhibit 1 Audit dimensions



Source: *Code of Audit Practice 2016*

3. The management of the Joint Board is responsible for, inter alia:

- preparing financial statements which give a true and fair view
- putting in place proper arrangements for the conduct of its affairs
- ensuring that the financial position is soundly based.

4. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).

5. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could

be made. It is the auditor's responsibility to express an opinion on the financial statements prepared by management. This does not relieve management of the responsibility for the preparation of the financial statements.

6. Our aim is to add value to the Joint Board by increasing insight into, and offering foresight on financial sustainability, risk and performance and by identifying areas of improvement and recommending / encouraging good practice. In so doing, we aim to help the Joint Board promote improved standards of governance, better management and decision making and the more effective use of resources.

7. An action plan is included at [appendix 1](#) setting out our recommendations to address the issues and risks identified from our audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Agreed management action/timing". We recognise that not all risks can be eliminated or even minimised. What is important is that the Joint Board understands its risks and has arrangements in place to manage them. The Joint Board should ensure that it is satisfied with the proposed actions and has an adequate mechanism in place to assess progress and monitor outcomes.

8. We comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit services; the audit fee of £25,000, set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

9. This report is addressed to both the members of the Joint Board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

10. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Part 1

Audit of 2018/19 Annual Accounts



Main judgements

The financial statements of South Lanarkshire Integration Joint Board for 2018/19 give a true and fair view of the state of its affairs and of its net expenditure for the year.

The management commentary, audited part of the remuneration report and annual governance statement are consistent with the financial statements and prepared in accordance with applicable guidance.

We have issued an unqualified Independent Auditor's Report on the South Lanarkshire Integration Joint Board annual accounts for 2018/19.

Audit opinions on the annual accounts

11. The Joint Board's annual accounts for the year ended 31 March 2019 was approved by the Joint Board on 10 September 2019.
12. We reported, in our Independent Auditor's Report:
 - an unqualified opinion on the financial statements;
 - an unqualified audit opinion on the auditable part of the remuneration report, management commentary and annual governance statement.

Submission of annual accounts for audit

13. We received the unaudited annual accounts on 17 June 2019, in line with our agreed audit timetable. The working papers provided with the unaudited annual accounts were of a good standard and finance staff provided good support to the audit team which helped to ensure that the audit process ran smoothly.
14. NHS boards and local authorities operate to different accounts closure and audit timetables. Assurances from NHS Lanarkshire were received by the Joint Board prior to approval of the annual accounts by the Joint Board. Management should develop a protocol with South Lanarkshire Council to ensure that assurances are received before approval of the unaudited annual accounts by the Joint Board.

Risks of material misstatement

15. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of judgment and potential impact on the financial statements. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. [Appendix 2](#) sets out the significant audit risks identified and how we addressed each risk in arriving at our opinions on the Annual Accounts.

Materiality

16. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the perceptions and decisions of users of the financial statements. The assessment of what is material is a matter of professional judgment. It involves considering both the amount and nature of the misstatement. A misstatement or omission, which would not normally be regarded as material by value, may be important for other reasons (for example, an item contrary to law). In forming our opinion on the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

17. Our initial assessment of materiality for the financial statements was undertaken during the planning phase of the audit. On receipt of the unaudited annual accounts we recalculated materiality levels based on actual gross expenditure for the year. We concluded that there was no significant impact on the audit approach of the recalculated materiality level. Our final materiality levels are set out at [exhibit 2](#).

Exhibit 2 Materiality levels

Materiality level	Amount
Overall materiality	£5.167m
Performance materiality	£3.100m
Reporting threshold	£0.100m

Source: Audit Scotland, 2018/19 Annual Audit Plan

Significant findings from the audit

18. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to “those charged with governance”.

19. Significant findings are set out at [exhibit 3](#). Where a finding has resulted in a recommendation to management, a cross reference to the action plan in [appendix 1](#) has been included.

20. There were no material adjustments to the unaudited annual accounts arising from our audit. The qualitative aspects of the Joint Board’s accounting practices, accounting policies, accounting estimates and financial statements disclosures are satisfactory and appropriate to the Joint Board.

Exhibit 3 Significant findings

Issue	Resolution
<p>1. Hospital acute services (set aside)</p> <p>The “set aside” budget is the Joint Board’s share of the budget for delegated acute services provided by large hospitals, on behalf of the Joint Board. Included within the total Joint Board expenditure of</p>	<p>The set aside calculation is a transitional arrangement agreed with the Scottish Government.</p>

Issue	Resolution
<p>£515.811 million is the £54.919 million of “set aside” costs.</p> <p>The budget and actual expenditure reported for the “set aside” are equal. The figure is based on 2016/17 activity levels for hospital inpatient and day case activity, provided by NHS National Services Scotland’s Information Services Division and adjusted to reflect 2018/19 costs.</p>	<p>The Comprehensive Income and Expenditure Statement correctly incorporates set aside costs.</p> <p>The Director of Finance of NHS Lanarkshire has been proactive in developing a methodology to measure set aside more quickly and accurately. The reliability of this approach will be assessed during the year.</p>

2. Accounting for hosted services

The Integration Scheme sets out healthcare services which are provided by South Lanarkshire Joint Board on behalf of North Lanarkshire Joint Board.

South Lanarkshire Joint Board has adopted the “principal” method of accounting for hosted services, whereby the full costs are reflected within the annual accounts for the services which the Joint Board hosts. The Joint Board formally agreed its approach for managing 2018/19 underspends / overspends on hosted services at its meeting in April 2019 however there is currently no formal agreement in place for subsequent years.

The future funding arrangements for hosted services are being reviewed in order to agree principles which are compatible with each IJB’s strategic priorities. The discussions will consider the application of savings and also the expansion of hosted services. Formal agreements will be confirmed with each IJB to reflect the hosted services arrangements.

Good practice in financial reporting

21. The Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 requires local government bodies to publish, along with their financial statements, an annual governance statement and a management commentary which are consistent with the disclosures made in the financial statements. The management commentary should be “fair, balanced and understandable”. In our view, the Management Commentary and the Annual Governance Statement submitted for audit suffered from an excess of detail which tended to obscure the key messages.

22. Management accepted a number of our suggestions for improvements to the narrative statements included in the unaudited annual accounts. We would expect that the annual accounts will evolve over the next few years to provide a more accessible guide to the Joint Board’s in-year activities and financial results.



Recommendation 1

Management should, with reference to the Audit Scotland good practice note on ‘Improving the quality of local authority accounts – integration joint boards’ (April 2018), review the format and content of the narrative reports to provide more a user friendly offering.

Other findings

23. In addition to the issues set out above, and in accordance with normal audit practice, a few presentational and disclosure amendments were discussed and agreed with management during the course of the audit.

Follow-up of prior year audit recommendations

24. We reviewed progress against audit recommendations made in our annual audit reports of 2017/18 and 2016/17. The Joint Board has made some progress implementing our prior year audit recommendations. There were 13 agreed actions, of which:

- four have been fully implemented
- nine have been partly actioned

25. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out at [appendix 1](#).

26. Tracking recommendations made by external audit, internal audit and other inspectorates should be a regular agenda item for the Performance and Audit Sub-Committee. This would allow members to obtain assurance that agreed recommendations arising from audit/inspectorate work have been, or are being, implemented in a timely and satisfactory manner.



Recommendation 2

Management should submit an audit recommendations tracking report to each meeting of the Performance and Audit Sub-Committee.

Part 2

Financial management and sustainability



Main judgements

The Joint Board reported an underspend of £3.745 million for 2018/19. Set in the context of the Joint Board's expenditure for the year of £515.811 million, this is evidence of effective financial management.



The year on year increases in the Joint Board's reserves position has been driven by underspends on service provision and limited use of reserve balances.

A medium to long term financial plan requires to be developed to bring together risks and opportunities affecting the Joint Boards financial position and financial sustainability.

Financial management

27. Financial management is about financial capacity, sound budgetary processes and the control environment in operation over financial systems. It is the Joint Board's responsibility to ensure that its financial affairs are conducted in a proper manner.

28. The Joint Board is required by statute to make arrangements for the proper administration of its financial affairs and to appoint a "proper officer" to have "responsibility for the administration of those affairs" (section 95 of the Local Government (Scotland) Act 1973). For the South Lanarkshire Integration Joint Board, that officer is the Chief Financial Officer.

29. The Joint Board does not have any assets, nor does it directly incur expenditure or employ staff. All expenditure and income relating to services delegated to the Joint Board is incurred by NHS Lanarkshire or South Lanarkshire Council and processed through the respective financial systems. Satisfactory arrangements are in place to identify expenditure and income and report the financial information to the Joint Board.

30. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. We are satisfied that the standing financial instructions and standing orders are sufficiently comprehensive, and that reports monitoring performance against budget are accurate and provided regularly to the Joint Board/Performance and Audit Sub-Committee.

31. During 2018/19 the remit of the Performance and Audit Sub-Committee was extended to include review of budget monitoring reports and financial position. We welcome the new arrangement as allowing increased time for and more focused attention on financial management.

Budget setting and monitoring

32. In our Annual Audit Report for 2017/18 we were critical of the Joint Board's budget setting process. The budget setting process followed the same pattern for 2018/19. The Integrated Financial Plan (ie the Joint Board's budget for the year) considered by members in March 2018 set out budget assumptions and savings

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

proposals. No detail was presented to, or approved by, members. This meant that the Joint Board was pursuing its strategic plan activities without a formally agreed detailed budget.

33. In response to our recommendation, the budget setting process for 2019/20 was improved. Members were provided with the latest budget for 2018/19 along with details of the budget variations for cost pressures and additional funding to be reflected in the 2019/20 budget, although, cost pressures and funding were shown across heads such as employee costs, inflationary costs, etc rather than on a line by line basis. We see this as a positive step forward. However, there remains scope for further transparency in the setting of annual budgets.

34. In a similar vein, our Annual Audit Report for 2017/18 noted that the first high level line by line budget was presented to the Joint Board on 12 September 2017 which meant that members had no way of knowing what variances from the original budget were present in the interim figures. We recommended that a comprehensive budget should be presented at the start of the year and that any subsequent changes to budget should be clearly mapped out in budget monitoring reports.

35. The lack of detailed reporting continued in 2018/19 with the first high level line by line budget presented to the Joint Board on 11 September 2018. Management has agreed the recommendations made in Annual Audit Report for 2017/18. Although changes were too late to be fully implemented for the year under review, the Chief Financial Officer presented a report to members which detailed variations to the original budget in April 2019.

36. Our Annual Audit Report for 2017/18 also noted that the timing of budget monitoring reports was a challenge for the Chief Financial Officer, as differing committee cycles meant that time lags in excess of two months from the end of the financial reporting period and when reports are considered by members. There has been no progress made in terms of alignment of committee cycles.

37. We welcome the improvement in budget setting and monitoring during 2018/19 and anticipate further refining of reporting and monitoring as processes mature further.

Financial performance in 2018/19

38. In 2018/19 the Joint Board reported a surplus of income over expenditure of £2.745 million against a budget of £518.556 million. This underspend against budget was mainly due to the lead in time to spend new funding and staff vacancies across health services. South Lanarkshire Council increased its contribution by £0.547 million to offset overspends in social care and housing services.

39. The Joint Board's budget for the year included plans to draw £1 million from reserves. When added to the surplus reported in the Comprehensive Income and Expenditure Statement a total underspend for the year £3.745 million is produced. Set in the context of the Joint Board's expenditure for the year of £515.811 million, this is evidence of effective financial management.

Financial planning and sustainability

40. In our 2016/17 and 2017/18 Annual Audit Reports we emphasised the importance of a medium to long term financial plan to support longer term planning for the Joint Board. A medium /long term financial plan was presented to the Performance and Audit Sub-Committee in August 2019.

41. One of the challenges for the Joint Board was the short-term financial planning cycle of the Scottish Government and the resulting uncertainty over future NHS budgets. The Scottish Government issued guidance to health boards in February

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

2019 on three-year financial planning and performance and there is an expectation that medium to long term financial plans will be in place from 2020/21.

42. The Scotland Act 2016 devolved enhanced fiscal autonomy to the Scottish Government. A new Scottish budget process has been introduced, which is based on a year-round continuous cycle of budget setting, scrutiny and evaluation. As part of the new budget process, the Scottish Government published an initial five-year Medium-Term Financial Strategy (MTFS) in May 2018. The five-year outlook for the Scottish budget, set out in the MTFS, provides useful context for the Joint Boards financial planning.

Efficiency savings

43. The Joint Board requires to make efficiency savings to maintain financial balance. In 2018/19 the Joint Board planned to make efficiency savings of £0.879 million, (£0.649 million from health and £0.230 million from social care). The finance report to the Integration Joint Board on 25 June 2019 reported that the planned efficiency savings were achieved in 2018/19.

44. The 2019/20 financial plan was approved by the Joint Board in March 2019. This set out required savings of £1.240 million and £0.598 million from health and social care respectively. Proposals for achieving the savings in both health and social care services were agreed at the meeting. The Chief Financial Officer introduced reporting on progress in achieving efficiency savings in the April 2019 finance report.

45. It is important that efficiency savings are delivered in a planned way, to ensure that agreed levels of service provision are not compromised. There is a tension between meeting strategic objectives and ensuring financial balance. Determining where efficiency savings should be made is challenging. In the context of the Joint Board's annual budget the in-year savings are modest.

46. Efficiency savings are an area of interest to members who are keen to understand the cumulative effect efficiency savings are having on service delivery. Management has acknowledged concerns in this area and advised that any impact on service delivery would be identified through performance reporting.



Recommendation 3

Management should ensure that members and stakeholders are provided with sufficient information to allow them to assess the impact of cumulative savings on service provision.

Reserves strategy

47. The Joint Board is empowered to hold reserves. The Reserves Policy was approved by the Joint Board in February 2017, and the planned transfers to and from reserves were approved by the Joint Board in June 2019.

48. The Joint Board has reserves totalling £11.023 million. Some £9.215 million has been set aside for specific purposes, including primary care and mental health transformation and alcohol and drug partnerships, [exhibit 4](#).

Exhibit 4

Reserves as at 31 March 2019

Reserve	2016/17 £m	2017/18 £m	2018/19 £m
Ring-fenced Reserves			
Primary Care and Mental Health Transformation Fund	2.749	3.681	3.681
Alcohol and Drug Partnership Fund	0.473	0.473	1.062
Primary Care Improvement Fund	0	0	0.412
Telehealth Projects	0	0	0.096
Family Health Services	0.015	0.015	0.015
Ring-fenced reserves - other	0	0.235	0
Total Ring-Fenced Reserves	3.237	4.404	5.266
Palliative Care Services	0	0.808	0.808
Prescribing Fund	0.636	0.736	0.736
Social Care Contingency	0	0.701	0.701
Transitional Fund	0.696	0.575	0.375
Financial Plan 2019/20	0	0	0.553
Training Fund – Health Visitors	0	0.220	0.220
Telehealth Project	0.191	0.191	0.191
Pharmacy Services	0	0	0.214
Health Promotion Activity Programme	0	0	0.119
Earmarked Reserves - other	0	0.092	0.032
Total Earmarked Reserves	1.523	3.323	3.949
Unallocated			
Contingency	1.359	0.551	1.808
Total Reserves	6.119	8.278	11.023

Source: South Lanarkshire Joint Board 2018/19 Annual Accounts

49. In our Annual Audit Report for 2017/18 we recommended that, as part of the annual budget setting process, a review of reserves should be undertaken and reported to the Joint Board to ensure that reserves set aside for a specific purpose are being used as planned to deliver the intended service benefits. No such review of reserves was undertaken as part of the 2019/20 budget setting process.

50. The year on year increases in the Joint Board's reserves position has been driven by underspends on service provision and limited use of reserve balances. Members should request specific assurances on how and when earmarked reserves will be spent. Management should review the scale of the earmarking and reassign to unallocated reserves any amounts for which there is no clearly identifiable specific commitment. We are advised that a review of reserves is currently being undertaken and will be presented to the Joint Board in due course.

Systems of internal control

51. All financial transactions of the Joint Board are processed through the financial systems of NHS Lanarkshire and South Lanarkshire Council.

52. As part of our audit approach we received assurances from the external auditors of NHS Lanarkshire and South Lanarkshire Council. We concluded there were no significant weaknesses in the internal controls of the main financial systems for the Health Board or the Council which would impact on the Annual Accounts of the Joint Board.

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

53. Each partner body has a code of conduct for members and staff which sets out the standards expected in undertaking their duties. In addition, each partner body has its own arrangements for the prevention and detection of fraud. No concerns were raised in respect of standards of conduct or the prevention and detection of fraud.

Dependency on key suppliers

54. Supplier failure and the risk of underperformance by suppliers that are experiencing difficult trading conditions are risks that organisations need to be aware of and manage.

55. The Joint Board does not deliver services directly: it commissions services from partner bodies. The auditors of the partner bodies recently reviewed the arrangements in place for identifying and monitoring reliance on key suppliers and found that there were no areas of significant concern.

EU Withdrawal

56. The impact of EU withdrawal may have positive or negative effects on the Joint Board in terms of the delivery of its services. Operational risks remain with the Joint Board's partner organisations. The risks entailed by EU withdrawal are not included in the Joint Board's strategic risk register but continue to sit with the partner bodies.

57. The risks entailed by UK's withdrawal should, in our view, be included in the Joint Board's strategic risk register and, as commissioning authority, the Joint Board should seek to ensure, that satisfactory arrangements have been put in place by partner bodies to manage potential risks.



Recommendation 4

The Joint Board should seek to ensure, that satisfactory arrangements have been put in place by partner bodies to manage potential risks of the UK withdrawal from the EU and include the risk in the strategic risk register.

Part 3

Governance, transparency and Best Value



Main judgements

Overall, the Joint Board has satisfactory governance arrangements in place.

The Joint Board demonstrates a commitment to openness and transparency.



Management should ensure that internal audit have sufficient resources to deliver a realistic internal audit plan and provide an audit opinion in time to support the Annual Governance Statement.

A Best Value Framework has been prepared and was presented to the Performance and Audit Sub-Committee on 27 August 2019.

The Joint Board should introduce auditable targets against which progress against core indicators can be measured.

The Joint Board has made good initial progress and there are examples of changes to models of service delivery designed to improve outcomes for residents.

Governance arrangements

58. The integration scheme between South Lanarkshire Council and NHS Lanarkshire sets out the governance arrangements of the Joint Board. The Joint Board is responsible for establishing arrangements for ensuring proper conduct of its affairs and for monitoring the adequacy of these arrangements. The Joint Board's governance arrangements and procedures are regulated by a set of procedural documents including a Scheme of Delegation, Standing Orders, Terms of Reference, and Financial Regulations.

59. The Joint Board is responsible for the strategic commissioning of health and social care services in South Lanarkshire. It is responsible for setting priorities and policies in the context of legislative requirements and has an obligation to report, explain and be accountable for decisions. It comprises a wide range of service users and partners including four elected councillors nominated by South Lanarkshire Council, and four directors nominated by NHS Lanarkshire.

60. The Joint Board is supported by a Chief Officer who provides overall strategic and operational advice and is directly accountable for the delivery of services. The Chief Officer is also accountable to both the Chief Executive of South Lanarkshire Council, and the Chief Executive of NHS Lanarkshire, and provides regular reports to both the Council and the Board of NHS Lanarkshire.

61. The Joint Board and Performance and Audit Sub-Committee meet on a regular basis throughout the year. We attend meetings of the Joint Board, mainly as observers and we attend and contribute to the Performance and Audit Sub-Committee throughout the year.

62. To promote more effective scrutiny while managing the workload of the Joint Board we recommended, in our 2017/18 Annual Audit Report, an enhanced remit

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and the transparent reporting of financial and performance information.

for the Performance and Audit Sub-Committee. During 2018/19 the Joint Board approved changes to the Terms of Reference of the Performance and Audit Sub-Committee. The extended remit is as follows:

- to provide financial governance and scrutiny of the budget;
- to consider the financial strategy in support of the Strategic Commissioning Plan and make recommendations to the Joint Board;
- to oversee the development and review of the annual integrated budget and financial statements, and;
- to monitor governance arrangements and oversee the preparation of the annual governance statement.

63. Changes are not yet fully bedded in. It is, therefore, premature to conclude on the effectiveness of the changes. We will monitor the position and include comment in our 2019/20 Annual Audit Report.

64. We concluded that, overall, the Joint Board has satisfactory governance arrangements in place.

Openness and transparency

65. There is an increasing focus on how public money is used and what is achieved. In that regard, openness and transparency supports understanding and scrutiny. Transparency means that the general public has access to understandable, relevant and timely information about how the Joint Board is taking decisions and how it is using resources.

66. The Joint Board launched its own website in December 2017, and the Chief Officer has advised that the feedback on the website has been very positive. The schedule of meetings and agendas and minutes for all Joint Board and Performance and Audit Sub-Committee meetings are available to the public through the website. In general, agendas are posted in advance of meetings which allows members of the public to make an informed choice about whether they wish to attend the meeting.

67. The website also includes a monthly Chief Officer's blog, "Val's Blog", which shares news and information for stakeholders. The blog is written in an easy to read style and offers useful information on a wide range of health and social care topics which helps to raise awareness of the services and support available through the South Lanarkshire Health and Social Care Partnership. In addition, the Chief Officer also holds a monthly open-door session where anyone can come and raise issues / provide feedback on any aspect of health and social care services in South Lanarkshire.

68. Overall, we concluded that the Joint Board demonstrates a commitment to openness and transparency, and we expect that this commitment will be further developed as the organisation matures and wider public understanding of its function develops.

Internal audit

69. The internal audit function is carried out on a joint basis by the Chief Auditors of South Lanarkshire Council and NHS Lanarkshire. Internal audit provides the Joint Board, the Chief Officer and the Chief Financial Officer with independent assurance on the organisation's overall risk management, internal control and corporate governance processes.

70. Public Sector Internal Audit Standards (PSIAS) are mandatory for all UK public sector bodies. The standards require the "chief audit executive" to provide an

annual internal audit opinion and report that can be used to inform the annual governance statement.

71. For 2018/19, the annual internal audit opinion was not presented to the Joint Board prior to the Annual Governance Statement being approved (25 June 2019). In the absence of the internal audit opinion, the Joint Board could not assess whether conclusions in the Annual Governance Statement were soundly based.



Recommendation 5

Management should ensure that internal audit have sufficient resources to deliver a realistic internal audit plan and provide an audit opinion in time to support the Annual Governance Statement.

72. A formal review of the adequacy of internal audit was completed for the Integration Joint Board in January 2019. In addition, the external auditors of the partners have completed assessments of their respective bodies. Notwithstanding the late submission of the annual internal audit opinion, all assessments found that internal audit services operate in accordance with PSIAS and have sound documentation standards and reporting procedures in place.

Best value

73. Integration joint boards have a statutory duty to make arrangements to secure Best Value. Best Value is more than the traditional approach of “value for money” through economy, efficiency and effectiveness. Best Value is concerned with using resources effectively and continually improving services delivered to communities. [Exhibit 5](#) sets out the eight themes used by Audit Scotland in assessing how well a body is discharging its duty of Best Value.

Exhibit 5

Best Value		
Community Responsiveness	Performance, outcomes and improvement	Sustainability and Fairness
Partnership and Collaborative Working		Effective Use of Resources
Governance and Accountability	Vision and Leadership	Equality

74. During the year under review, South Lanarkshire Council was subject to a Best Value Audit. The council's [Best Value Assurance Report](#) was published in March 2019. The report referenced the work of the South Lanarkshire Integration Joint Board as follows:

“The IJB has made good initial progress and there are examples of changes to models of service delivery designed to improve outcomes for residents. These include the extension of palliative care services through an additional 12 inpatient beds being opened in Kilbryde Hospice, East Kilbride. In addition, funds have been redirected into community services such as homecare, district nursing and other community-based support services.”

75. In November 2018, the Auditor General and Accounts Commission issued the [Health and social care integration: update on progress report](#). This report highlights that, while some improvements have been made to the delivery of health and social care services, IJBs, councils and NHS boards need to show a stronger commitment to collaborative working to achieve the real long-term benefits of an integrated system. The IJB should review the key messages in the report to ensure that they are well placed to take the next steps in delivering health and social care integration.

76. In 2016/17 and 2017/18 we recommended that the management implement processes to provide the Joint Board with assurance that Best Value was being achieved. A Best Value Framework has been prepared and was presented to the Performance and Audit Sub-Committee on 27 August 2019.

Strategic Commissioning Plan

77. The Joint Board approved the 2019-22 Strategic Commissioning Plan in March 2019. The plan was developed following an extensive consultation process with key partners and stakeholders involving briefing sessions, consultation events across the four localities and an on-line survey. The plan identifies 13 strategic priorities, linked to the Scottish Government's nine health and wellbeing outcomes, which set out the overall strategy for the partnership. These are:

- Early intervention, prevention and health improvement
- Delivering statutory / core duties
- Mental health and wellbeing
- Seven-day services
- Carers
- Suitable and sustainable housing
- Preventing and reducing homelessness
- Single points of contact
- Intermediate care
- Unscheduled care
- Models of self-care and self-management
- Transitional arrangements
- Enablers

78. We reviewed the Joint Board's 2019-22 Strategic Commissioning Plan and found it to be a well presented and user friendly document.

Public performance reporting

79. Statute requires that each integration authority must publish a performance report for the reporting year within four months of the year end. Regulations further prescribe the contents of performance reports prepared by integration authorities. The Joint Board published its annual performance report for 2018/19 on 31 July 2019.

80. We reviewed the report against statutory requirements and compared the report to those of other joint boards.

81. We consider that there are several areas where statutory requirements are not currently being fully met, including:

- publishing performance data for the last five reporting years
- providing details of any recommendations from inspection reports along with details of any action taken to implement the recommendation.
- an assessment of performance in relation to best value.

82. The purpose of the annual performance report is to provide an overview of performance for the benefit of citizens. The Joint Board's report includes photographs and infographics which help in presenting performance information in an understandable. In key areas, the report presents a balanced picture of the Joint Board's performance, however, in some areas the report could be improved. We compared the Joint Board's report to those of various other Scottish joint boards and concluded that the South Lanarkshire Joint Board's report could be improved to provide a more engaging presentation.



Recommendation 6

The format and content of the annual performance report should be reviewed. The aim should be to ensure that it complies with statutory prescription and provides a broad range of understandable information from which stakeholders can draw balanced conclusions on the Joint Board's performance.

Performance management

83. Performance is reported quarterly to the Joint Board and the Performance and Audit Sub-Committee. The reporting framework consists of 31 measures reflecting the Scottish Governments 23 Health and Social Care Integration core indicators. Although reports show actual performance compared to target for the six priority indicators ([exhibit 6](#)) no targets are included for the other 25. However, the Scottish average is given as a comparator of the Joint Board's position.

84. The use of targets in some settings can be counterproductive and promote behaviours which do not contribute to the aims of an organisation. Goal and target setting is, however, a basic tool of management and the basis for monitoring progress against the delivery of strategic objectives.



Recommendation 7

The Joint Board should introduce auditable targets against which progress against core indicators can be measured.

Exhibit 6 Priority indicators

- Unplanned admissions
- Delayed discharges
- Occupied bed days for unscheduled care
- End of life care
- Accident and emergency attendance
- The balance of spend across institutional and community services

Source: South Lanarkshire Health and Social Care Partnership

85. The following performance information, in respect of the six priority indicators, was reported to the Joint Board in June 2019:

- Accident and emergency attendances are up year on year by 3.29%.
- Emergency admissions number broadly similar to 2017/18
- Unscheduled bed days decreased by 6.15% year on year.
- Year on year reduction in delayed discharge bed days of 10%
- The number of people spending the last six months of life in the community has increased from 84.2% in 2013/14 to 87% in 2018/19.
- The number of people aged 75+ living unsupported at home has remained broadly consistent over the last six years at around 83%.

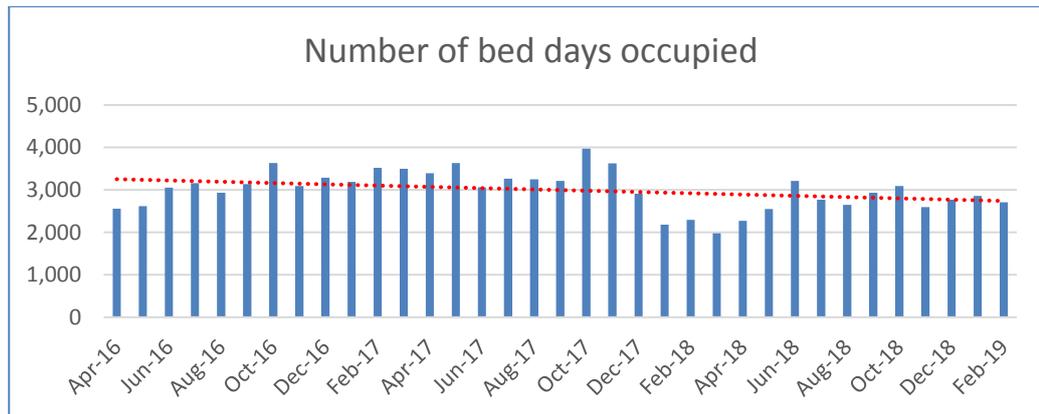
Follow-up of 2016/17 NHS Lanarkshire delayed discharges report

86. During 2018/19, the auditors of NHS Lanarkshire undertook a follow-up review of their 2016/17 report on delayed discharges. The follow-up review concluded that there is a clear focus on trying to reduce delayed discharges across the three partners, NHS Lanarkshire and North and South Lanarkshire integration joint boards. This is borne out by the year on year reduction of 10% reported to the Joint Board in June 2019.

87. Overall, the delayed discharge statistics show that South Lanarkshire Integration Joint Board has made progress in reducing delayed discharges since the original review. A number of factors (eg seasonal illnesses) cause variations in occupied bed numbers. This is reflected in the chart at [exhibit 6](#). The chart includes a linear trend line which indicates a clear downward trend in occupied beds.

88. Management continues to address delayed discharges by moving to locality based support for the discharge of patients. The “discharge to assess model” was piloted during 2018/19 in the Rutherglen and Cambuslang locality and this model is to be extended to the other localities as homecare staff become available. To support this approach, management has advised that the Joint Board recently recruited home care staff beyond establishment numbers.

Exhibit 7 Delayed discharges



Source: Audit Scotland using data from NHS National Services Scotland's Information Services Division

89. The follow-up review also identified other areas with the potential to reduce occupied bed days:

- Increased 7-day working to facilitate weekend discharges.
- Promotion of the need for adults to grant power of attorney or have a legal guardian appointed.

90. At an operational level, a quarterly Chief Executive Performance Review is compiled for a suite of 81 indicators which indicates performance against the 9 strategic outcomes. The 2018/19 year end report indicates, generally, a picture of progress across the strategic objectives. Core indicators exhibit an improving trend in performance over a number of years.

91. Overall, the Joint Board has appropriate arrangements in place for reporting performance however these could be enhanced by the inclusion of meaningful targets against which to measure progress.

National performance audit reports

92. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. [Appendix 3](#) lists a number of national reports which may be of direct interest to members and management.

93. In 2017/18 we recommended that a protocol be developed to ensure that relevant national reports are considered by the Joint Board. In February 2019 the Director of Health and Social Care took a summary of recent national reports to the Joint Board. The Joint Board committed to undertaking self-assessments against the recommendations of the national reports and to agree any subsequent actions to take forward.

Appendix 1

Action plan 2018/19

No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Narrative reports</p> <p>Narrative reports submitted for audit suffered from an excess of detail which tended to obscure the key messages.</p> <p>Risk</p> <p>Reports are not readily accessible to users.</p>	<p>Management should, review the format and content of the narrative reports.</p> <p>Paragraph 22</p>	<p>The format and content of the Management Commentary and the Annual Governance Statement will be reviewed and more use of the IJB web-site throughout the year will be made to promote the key messages.</p> <p>Chief Financial Officer 30 June 2020</p>
2	<p>Tracking recommendations</p> <p>The Performance and Audit Sub-Committee should be provided with regular tracking reports on the implementation of audit recommendations.</p> <p>Risk</p> <p>Recommendations are not being implemented in a timely and satisfactory manner.</p>	<p>Management should submit an audit recommendations tracking report to each meeting of the Performance and Audit Sub-Committee.</p> <p>Paragraph 25</p>	<p>An audit recommendations tracking report will be presented to each meeting of the Performance and Audit Sub-Committee.</p> <p>Chief Financial Officer 31 December 2019</p>
3	<p>Efficiency savings</p> <p>Efficiency savings should be delivered in a planned way, to ensure that agreed levels of service provision are not compromised.</p> <p>Risk</p> <p>Members are unaware of the impact on service delivery.</p>	<p>Management should ensure that members and stakeholders are provided with sufficient information to allow them to assess the impact of cumulative savings on service provision.</p> <p>Paragraph 46</p>	<p>Additional information on the cumulative impact on service provision of savings will be presented to the Performance and Audit Sub-Committee.</p> <p>Chief Financial Officer 30 June 2020</p>

4	Withdrawal from the EU	<p>The potential risks of the UK withdrawal from the EU should be included in the Joint Board's strategic risk register.</p>	<p>The IJB risk register will be updated to include the risk of UK withdrawal from the EU on the commissioning intentions of the IJB.</p>
	<p>The potential risks entailed by UK's withdrawal from the EU are not included in the Joint Board's strategic risk register</p>	<p>Paragraph 57</p>	<p>Chief Officer 31 October 2019</p>
	<p>Risk</p>		
	<p>Members are unaware of the risk to service delivery.</p>		
5	Annual internal audit opinion	<p>Management should ensure that internal audit have sufficient resources to deliver a realistic internal audit plan and provide an audit opinion in time to support the Annual Governance Statement.</p>	<p>The current arrangements for the provision of the internal audit service for the IJB will be reviewed.</p>
	<p>The annual internal audit opinion was not presented to the Joint Board prior to the Annual Governance Statement being approved.</p>	<p>Paragraph 71</p>	<p>Chief Financial Officer 31 March 2020</p>
	<p>Risk</p>		
	<p>In the absence of the internal audit opinion, the Joint Board could not assess whether conclusions in the Annual Governance Statement were soundly based.</p>		
6	Annual performance report	<p>The format and content of the annual performance report should be reviewed. The aim should be to ensure that it complies with statutory prescription and provides a broad range of understandable information from which stakeholders can draw balanced conclusions on the Joint Board's performance.</p>	<p>The format and content of the Annual Performance Report will be reviewed to ensure it complies with the statutory prescription. More use of the IJB web-site throughout the year will be made to promote the key messages for stakeholders.</p>
	<p>The annual performance report does not fully comply with statutory requirements. Presentation could be improved.</p>	<p>Paragraph 80</p>	<p>Chief Officer 31 July 2020</p>
	<p>Risk</p>		
	<p>Stakeholders are not receiving information sufficient to make an assessment of the Joint Board's performance.</p>		
7	Target setting	<p>The Joint Board should introduce auditable targets against which progress against core indicators can be measured.</p>	<p>As far as practical, targets will be set for performance measures to promote an objective assessment of performance attainment.</p>
	<p>Targets are not set for the Joint Board's performance measures.</p>	<p>Paragraph 85</p>	<p>Chief Officer 31 March 2020</p>
	<p>Risk</p>		
	<p>Members and management do not have an objective basis for monitoring progress against the delivery of strategic objectives.</p>		

Incomplete audit recommendations brought forward from 2017/18

Also reported in 2016/17	Hospital acute services (set aside) The total Joint Board expenditure includes “set aside” costs for hospital acute services. The figure is an estimate, based on 2015/16 activity levels.	NHS Lanarkshire and the Joint Board should continue to build on the progress made in developing a methodology for identifying relevant activity, in accordance with Scottish Government guidance.	Progress in this regard continues to rely on the information from ISD on activity levels. Chief Financial Officer in consultation with the NHS Lanarkshire Director of Finance March 2019
	Budget monitoring reporting periods Timeous budget monitoring is essential to ensure that action can be taken promptly to address concerns around variances from budget.	The Joint Board should work with partners to align budget monitoring processes to minimise the delay between the end of the reporting period and the information being considered by the Joint Board.	A review of the reporting schedules for the Joint Board and the partners will be undertaken to minimise potential delays. The remit of the Performance and Audit Sub-Committee will also be considered as part of this review. Chief Financial Officer February 2019
	Budget setting and scrutiny The Joint Board’s budget for 2017/18 was set at the highest level. No detail was presented to, or approved by, members.	The Joint Board should ensure that a comprehensive and detailed budget is set at the start of the financial year and that any changes to the budget are clearly mapped out in budget monitoring reports.	A review will be undertaken to further develop the financial monitoring arrangements for the Joint Board. Chief Financial Officer March 2019
	Reserves The Joint Board held reserves amounting to £8.278 million at 31 March 2018, £5.998 million of which was brought forward from 2016/17 for “earmarked” purposes.	As part of the annual budget setting process, a review of reserves, including earmarked balances, should be undertaken and reported to the Joint Board. The Joint Board should ensure that where funds are earmarked these are used as planned to deliver the intended service benefits.	A review of earmarked reserves will be undertaken and reported to the Joint Board as part of the annual budget setting process. Chief Financial Officer December 2018

<p>Public performance reporting</p> <p>The Joint Board's annual performance report was published on the website ahead of the statutory deadline of 31 July 2018. There are some areas where content and presentation could be further developed to provide a more informative and user friendly publication.</p>	<p>The Joint Board should review the structure and content of its public performance report and consider whether it could be improved to better inform stakeholders.</p>	<p>A review will be undertaken to further develop the public performance report.</p> <p>Chief Officer March 2019</p>
<p>Incomplete audit recommendations brought forward from 2016/17</p>		
<p>Medium to long term financial planning</p> <p>The Joint Board has no financial plans in place beyond 2017/18.</p>	<p>Management should prepare a 3-5 year rolling budget using what information is available and incorporating sensitivity analysis and scenario planning.</p>	<p>A medium to long term financial plan is being developed. This relies on the financial planning assumptions of each partner.</p> <p>Responsible Officer Chief Financial Officer</p> <p>Timing December 2017</p>
<p>Meetings</p> <p>Joint Board meetings are attended by in excess of thirty people. Extensive agendas include varied, and sometimes complex papers for discussion and decisions.</p>	<p>The Joint Board should review how it is organised to conduct its work and whether it could work more effectively through greater use of committees.</p>	<p>Agreed</p> <p>Following the first year of operation, a review of the Joint Board arrangements will be undertaken to ensure business is conducted effectively.</p> <p>Responsible Officer Chief Officer</p> <p>Timing December 2017</p>
<p>Public accessibility</p> <p>A number of public sector organisations broadcast meetings live on the web and/or make recordings of meetings available via their websites.</p>	<p>As part of the commitment to openness and transparency the Joint Board should consider whether greater public engagement could be achieved through promotion of public attendance at meetings and/or the use of technology to reach a wider audience.</p>	<p>Agreed</p> <p>Consideration will be given to further developing effective engagement with the public.</p> <p>Responsible Officer Chief Officer</p> <p>Timing March 2018</p>

Best Value

The Joint Board should have systems and processes to ensure that it can demonstrate that it is delivering Best Value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

Mechanisms and reporting arrangements should be implemented to provide assurance, to the Chief Officer and the Joint Board, that partners have arrangements in place to demonstrate that they are delivering Best Value.

Agreed

A Best Value Framework will be developed.

Responsible Officer

Chief Officer

Timing

March 2018

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls.</p>	<p>Assurances were obtained from the auditors of NHS Lanarkshire and South Lanarkshire Council over the completeness, accuracy and allocation of the income and expenditure.</p>	<p>No issues identified in respect of management override of controls.</p>
<p>2 Risk of fraud/error over expenditure</p> <p>The expenditure of the IJB is processed through the financial systems of NHS Lanarkshire and South Lanarkshire Council. There is a risk that non-IJB related expenditure is incorrectly charged to the IJB account codes.</p>	<p>Assurances were obtained from the auditors of NHS Lanarkshire and South Lanarkshire Council over the accuracy, completeness and appropriate allocation of the IJB ledger entries.</p>	<p>No issues identified in respect of the risk of fraud/error over expenditure.</p>
<p>3 Hospital acute services (set aside)</p> <p>The “set aside” budget is the Integration Joint Board’s share of the budget for delegated acute services provided by large hospitals on behalf of the Joint Board.</p> <p>The budget and actual expenditure reported for the “set aside” were equal in 2017/18: the amount set aside, was based on 2015/16 activity levels as provided by NHS National Services Scotland’s Information Services Division.</p> <p>Risk</p>	<p>Engage with officers to ensure that a robust mechanism has been developed to quantify South Lanarkshire Integration Joint Board’s set aside income and expenditure.</p> <p>Monitor Scottish Government guidance on the treatment of set aside in the 2018/19 financial statements to establish whether the financial statements are compliant.</p>	<p>The Director of Finance of NHS Lanarkshire is developing a methodology to provide a more robust estimate of set aside.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>There is a risk that the income and expenditure of the Joint Board is misstated due to the lack of current activity information.</p>		
<p>Accounting for hosted services</p> <p>The South Lanarkshire Integration Scheme is not explicit on the arrangements for over or underspends in respect of hosted services. The Joint Board should ensure that there is a formal minute of agreement with North Lanarkshire Integration Joint Board and NHS Lanarkshire around how under and overspends on hosted services will be managed.</p> <p>Risk</p> <p>Over/underspends on hosted services become an area of dispute.</p>	<p>Monitored progress in establishing a formal minute of agreement which sets out the arrangements in place for managing underspends on hosted services.</p>	<p>The Joint Board agreed how under/overspends on hosted services should be managed at its meeting in April 2019. The accounting treatment of hosted services in the annual accounts reflects this agreement.</p>
<p>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</p>		
<p>4 Budget Monitoring</p> <p>Budget monitoring reports do not clearly map out changes to the original budget.</p> <p>Risk</p> <p>There is a risk of a lack of transparency over budgets if members are not alerted to, and aware of the reasons for budget movements.</p>	<p>Monitored progress in enhancing budget monitoring reports to ensure budget variations are transparent.</p>	<p>Budget monitoring reports have been amended to include details of budget movements. This provides greater transparency over budget changes.</p>
<p>5 Medium to long-term financial planning</p> <p>The Joint Board does not have a medium to long-term financial plan in place.</p> <p>Risk</p> <p>There is a risk that the Joint Board is not clearly sighted on its future financial challenges and opportunities which could be detrimental to effective strategic planning.</p>	<p>Monitored progress in developing a medium to long-term financial plan and report as appropriate in the Annual Audit Report.</p>	<p>A medium to long-term financial plan has not yet been developed. Work is ongoing on this and is expected to be reported to the Joint Board in 2019. This has been included as an action point in this report.</p>
<p>6 Impact of EU withdrawal</p> <p>The Joint Board faces uncertainty around its funding and capacity for service</p>	<p>Monitored the action taken to minimise any risks arising from EU withdrawal.</p>	<p>No specific action taken by the Joint Board in respect of EU Withdrawal. The IJB does not employ staff or directly</p>

Audit risk	Assurance procedure	Results and conclusions
<p>delivery beyond the 29 March 2019 when the United Kingdom plans to leave the European Union. Work is ongoing with the Scottish Government to ensure that the Joint Board, through its partners, is adequately prepared but there is still significant uncertainty around the impact of EU withdrawal.</p> <p>Risk</p> <p>There is a risk that the EU withdrawal impacts on the partners' ability to deliver services and fulfil the commissioning requirements of the IJB as set out in the directions for 2019/2020.</p>		<p>commission services so all operational planning is being done by the partner bodies. This has been included as an action point in this report.</p>
<p>Demonstrating the delivery of Best Value</p> <p>The statutory duty of Best Value applies to all public bodies in Scotland.</p> <p>Risk</p> <p>There is a risk that, the Joint Board is unable to demonstrate that it is meeting its statutory duty to deliver Best Value.</p>	<p>Monitored progress in developing a mechanism to demonstrate that the Joint Board is achieving Best Value.</p> <p>Sought to review the output from the Chief Financial Officer's exercise to ensure that the Joint Board is meeting its statutory obligation to deliver Best Value.</p>	<p>The Joint Board has not yet completed this action.</p>

Appendix 3

Summary of national performance reports 2018/19

		 2018/19 Reports	
Local government in Scotland: Challenges and performance 2018		Apr	
Councils' use of arm's-length organisations		May	 Scottish Fire and Rescue Service: an update
Scotland's colleges 2018		Jun	
		Jul	 The National Fraud Initiative in Scotland 2016/17
Forth Replacement Crossing		Aug	 Major project and procurement lessons
Children and young people's mental health		Sept	 Superfast broadband for Scotland: further progress update
NHS in Scotland 2018		Oct	
Health and social care integration: update on progress		Nov	 Local government in Scotland: Financial overview 2017/18
		Dec	
		Jan	
		Feb	
		Mar	 Local government in Scotland: Challenges and performance 2019

Reports relevant to Integration Joint Boards

[Local government in Scotland: Challenges and performance 2018](#) – April 2018

[Councils' use of arm's-length organisations](#) – May 2018

[Children and young people's mental health](#) – September 2018

[NHS in Scotland 2018](#) – October 2018

[Health and social care integration: update on progress](#) – November 2018

[Local government in Scotland: Financial overview 2017/18](#) – November 2018

[Local government in Scotland: Challenges and performance 2019](#) – March 2019

South Lanarkshire Integration Joint Board

2018/19 Annual Audit Report

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