

East Lothian Integration Joint Board

2019/20 Annual Audit Report



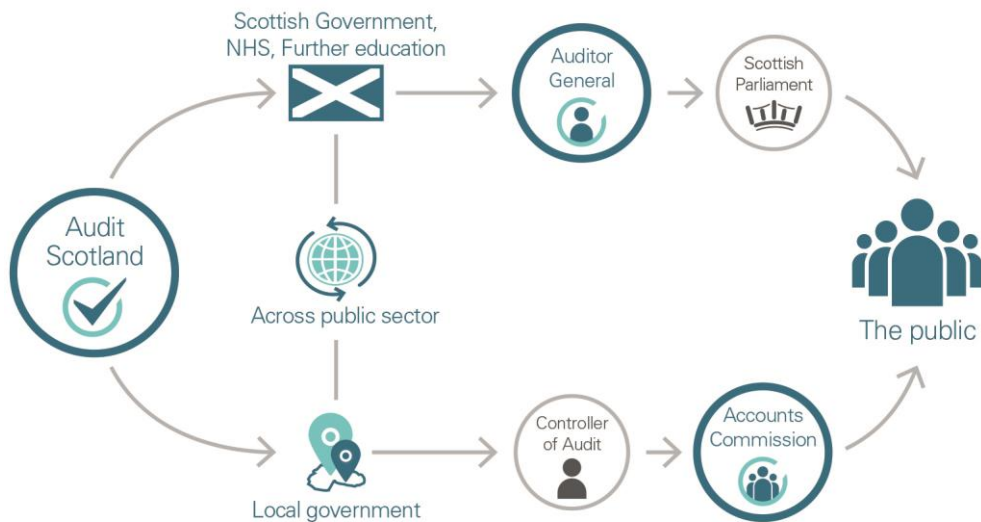
 AUDIT SCOTLAND

Prepared for the East Lothian Integration Joint Board and the Controller of Audit
September 2020

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

Our vision is to be a world-class audit organisation that improves the use of public money.

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

2019/20 annual report and accounts

- 1 The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2 The audited part of the remuneration report, management commentary, and annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.
- 3 There was no adverse effect from the impact of Covid-19 on the accounting and auditing timetable for the 2019/20 annual accounts.

Financial management and sustainability

- 4 The IJB has appropriate and effective financial management arrangements.
- 5 Medium term financial plans have been developed and are being monitored and updated.
- 6 From March 2020 until the time of this report, the impact of Covid-19 to the IJB has been significant. Service disruption is anticipated to continue indefinitely and the financial implications of responding to this remain uncertain. The medium-term financial position of the IJB in relation to the pandemic is being actively monitored and reported on.

Governance, transparency and best value

- 7 The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the board. The impact of Covid-19 did not have an adverse effect on governance arrangements.
- 8 The IJB has adequate arrangements for managing and reporting performance and continues to refine the process to factor in changed practices and delivery of front-line services in response to Covid-19.
- 9 The IJB submitted their 2019/20 Performance Report to the board on 27 August 2020, in line with the new timescale set by the Scottish Government. The 2019/20 Annual Performance Report includes an assessment of best value objectives against the IJB's delivery of services.

Introduction

1. This report is a summary of our findings arising from the 2019/20 audit of East Lothian Integration Joint Board (the IJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the Audit and Risk Committee meeting on 22 January 2020. This report comprises the findings from our main elements of work in 2019/20 including:
 - an audit of the IJB's 2019/20 annual accounts including the issue of an independent auditor's report setting out my opinions
 - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, the IJB and partner bodies have had to respond to the global coronavirus pandemic. This impacted on the final month of the year and will continue to have a significant impact into financial year 2020/21. This will have significant implications for the provision and costs of services and a wider review of planned projects and activities going forward. However, we have not had to amend our 2019/20 planned audit work and there were no new or emerging risks that related to the audit of the financial statements and the wider dimensions of audit, due to Covid-19.

Adding value through the audit

4. We add value to the IJB, through audit, by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice through our national reports ([Appendix 2](#)) and good practice guides
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability

5. In so doing, we aim to help the IJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. The IJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The IJB is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

7. Our responsibilities, as independent auditor appointed by the Accounts Commission, are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice (2016), supplementary guidance, and International Standards on Auditing in the UK.

8. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

- the appropriateness and effectiveness of the performance management arrangements,
- the suitability and effectiveness of corporate governance arrangements,
- the financial position and arrangements for securing financial sustainability.

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

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

11. Our annual audit report required no action plan for 2019/20.

Auditor Independence

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

13. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2019/20 audit fee of £26,560, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

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

15. We would like to thank all management and staff who have been involved in our work for their co-operation and assistance during the audit.

Part 1

Audit of 2019/20 annual accounts



Main judgements

The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

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

There was no adverse effect from the impact of Covid-19 on the accounting and auditing timetable for the 2019/20 annual accounts.

The annual report and accounts are the principal means of reporting financial performance and demonstrating stewardship of the resources put at the disposal of the body

Our audit opinions on the annual accounts are unmodified

16. The annual accounts for the year ended 31 March 2020 were approved by the board on 25 June 2020. We reported within the independent auditor's report that:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary, and annual governance statement were all consistent with the financial statements and properly prepared in accordance with proper accounting practices.

17. The completeness and accuracy of accounting records and the extent of information and explanations that we required for our audit were not affected by the Covid-19 outbreak. The working papers provided to support the accounts were of a good standard and the audit team received support from the Chief Finance Officer which helped ensure the final accounts audit process ran smoothly.

Overall materiality is £1.7 million

18. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement in the annual report and accounts.

19. Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. On receipt of the unaudited annual accounts we reviewed our materiality calculations and updated them (an increase of £100k to overall materiality). This change did not impact our planned audit approach.

20. Our revised materiality based on the unaudited annual accounts 2019/20 is summarised in [Exhibit 2](#). Specifically, regarding the annual accounts we assess the materiality of uncorrected misstatements, both individually and collectively.

Exhibit 2

Revised materiality values

Materiality level	Amount
Overall materiality	£1.7 million
Performance materiality	£1.2 million
Reporting threshold	£17,000

Source: East Lothian IJB Unaudited Annual Account 2019/20

We have no issues to report from our work on the risks of material misstatement. There were no misstatements above our reporting thresholds identified from our audit.

21. [Appendix 1](#) provides our assessment of the main risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit and indicate how the efforts of the audit team are directed. [Appendix 1](#) also identifies the work we undertook to address these risks and our conclusions from this work. There were no additional risks identified during 2019/20 in our audit resulting from the impact of Covid-19.

Prior year recommendations have been addressed

22. The IJB has made progress in implementing our three prior year audit recommendations from our [2018/19 Annual Audit Report](#).

- **Efficiency savings** - The IJB's rolling five-year financial plan 2019/20 – 2023/24 was developed and presented to the IJB on 27 June 2019. It is informed by indicative future partner funding levels and the Scottish Government medium term financial framework for Health and Social Care published in October 2018. Due to the further impact of Covid-19, the plan continues to be revisited with partners and updated.
- **The Annual Performance Report** – The 2019/20 submission deadline has been extended from July 2020 to September 2020 as a result of Covid-19. The IJB submitted their 2019/20 report to the board on 27 August 2020, in line with the new timescale set by the Scottish Government. Further narrative can be found in [paragraphs 42–48](#) of this report.
- **Reporting best value** – We found that the 2019/20 Performance Report submitted by the IJB includes an assessment of best value objectives against the IJB's delivery of services. Further narrative can be found in [paragraphs 42–48](#) of this report.

Part 2

Financial management and sustainability



Main judgements

The IJB has appropriate and effective financial management arrangements.



Medium term financial plans have been developed and are being monitored and updated.

From March 2020 until the time of this report, the impact of Covid-19 to the IJB has been significant. Service disruption is anticipated to continue indefinitely and the financial implications of responding to this remain uncertain. The medium to long term financial position of the IJB in relation to the pandemic is being actively monitored and reported on.

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

The 2019/20 budget included planned savings and contributions from reserves to address the funding gap. However, challenges remained throughout the year

23. An indicative 2019/20 budget was included within the 2019-22 EL IJB Strategic Plan presented to the board on 28 March 2019. The strategic plan highlighted that *indicative budgets for 2019-20 cannot be confirmed until budget information is received from partners*. The partners' offers were agreed by their own respective boards/committee on the following dates but were not formally communicated to the IJB until later:

- East Lothian Council – 12 February 2019
- NHS Lothian – 3 April 2019

24. The 2019/20 formal budget offers from partners were presented to and agreed by the EL IJB on 23 May 2019. The budget was set at £161 million with a funding gap of £3.7 million. Plans to address this gap included savings plans of £2.2 million with a remaining gap of £1.5 million. The IJB requested that officers within the partnership develop medium-term recovery plans to assist with this. Since May 2019 the IJB budget position improved, mainly through health funding where additional allocations have been received in-year from the Scottish Government. In addition, earmarked reserves have been released into operational budgets to deliver committed investments plans.

The IJB operated within budget in 2019/20 and had an underspend of £626,000

25. The IJB does not have any assets, nor does it directly incur expenditure or employ staff. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records. The IJB's budget position improved during 2019/20 due to additional funding from partners, use of their earmarked reserves as agreed and from local financial recovery plans. 2019/20 year-end financial performance against budget is summarised in [Exhibit 4](#).

Exhibit 4

Performance against budget

IJB budget summary	Budget £000	Actual £000	Variance £000
Net Expenditure			
NHS Lothian	124,533	123,732	801
East Lothian Council	47,284	47,459	(175)
Total Net Expenditure	171,817	171,191	626
Surplus to be retained by the IJB		626	
Balance of Reserves at 31st March 2020		2,398	
Total Earmarked Reserves		605	

Source: East Lothian Integration Joint Board Annual Accounts 2019/20

The IJB has appropriate budget monitoring arrangements

26. The 2019/20 initial budget was £161 million, which at year end had increased by £11 million to £172 million. We observed that senior management and members receive regular and accurate financial information on the IJB's financial position. The updates are clear and set out how overspends are being addressed. Covid-19 had minimal impact on budget performance in 2019/20 but this is a recognised challenge for future years. We conclude that the IJB has appropriate budget monitoring and reporting arrangements.

The IJB has a medium-term financial plan

27. 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.

28. The IJB has a reserves strategy and policy in place. 2018/19 was the first year the IJB had a reserve. In 2019/20, the reserve increased by £626,000 with £605,000 committed to future projects. During the year, £90,000 (net) of earmarked reserves were utilised for several committed projects and funds.

29. After agreement of the formal budget offers for 2019/20 from both partners, and with an indication of budgeted values for future years, the IJB's rolling five-year financial plan 2019/20 – 2023/24 was developed and presented to the IJB on 27 June 2019. It is informed by indicative future partner funding levels and the Scottish Government medium term financial framework for Health and Social Care published in October 2018. The five-year plan identifies funding gaps for each of the five years. The IJB agreed to ask officers within the partnership to develop a medium-term recovery plan and partners are actively working on this.

30. Looking ahead, the funding gap for 2020/21 was originally £7.5 million (June 2019) and has since been reduced to £3.5 million (January 2020). The IJB continues to provide the board with forecasts and the five-year plan will continue to be revised. A formal update will be provided to the board once the NHS Lothian financial plan is finalised and formal budget offers from both Partners have been agreed.

31. We can conclude that medium-term financial plans have been developed and are being monitored and updated.

The financial impact of the Covid-19 pandemic is likely to be significant on future financial plans

32. From March 2020 until the time of this report, the impact of Covid-19 to the IJB has been significant. Service disruption is anticipated to continue indefinitely and the financial implications of responding to this remain uncertain. The medium to long term financial position of the IJB in relation to the pandemic is being actively monitored and reported on.

33. At the June 2020 meeting of the IJB, the board were presented with an update on the temporary changes made across the health and social care partnership (HSCP) to managed and commissioned services resulting from Covid-19. The paper also highlights changes that may apply in the longer term and summarises the actions taken across all HSCP services over the last three months to respond to restrictions arising from Covid-19. The paper includes an *Actions Arising from COVID-19 and Continuing Changes to Service Delivery in East Lothian* summarising how services have had to change and adapt.

Financial systems of internal control operated effectively

34. The IJB relies on the information generated by its partner bodies (East Lothian Council and NHS Lothian) for key financial systems such as the ledger and payroll. The details of the IJB's financial transactions are processed through the partners' systems and those partners are responsible for appropriate systems of internal control. The IJB's transactions are maintained separately from those of the partner bodies in respective ledgers.

35. As part of our audit approach we sought assurances from the external auditors of East Lothian Council and NHS Lothian (in accordance with ISA 402) and confirmed there were no weaknesses in the systems of internal controls for the health board and no weaknesses in the systems of internal controls for the Council, which would have an impact on the IJB.

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

36. The IJB does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. No weaknesses in arrangements for the prevention and detection of fraud and error have been reported to us by the two sets of external auditors. The IJB has a Code of Conduct in place to which members subscribe and the Members' Registers of Interest is publicly available on the IJB's website. The assurance provided from the external auditors of NHS Lothian and East Lothian Council did not highlight any issues in these areas.

Part 3

Governance, transparency and best value



Main judgements

The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the board. The impact of Covid-19 did not have an adverse effect on governance arrangements.



The IJB has adequate arrangements for managing and reporting performance and continues to refine the process to factor in changed practices and delivery of front-line services in response to Covid-19.

The IJB submitted their 2019/20 Performance Report to the board on 27 August 2020, in line with the new timescale set by the Scottish Government. The 2019/20 Annual Performance Report includes an assessment of best value objectives against the IJB's delivery of services.

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

Governance arrangements are appropriate

37. The governance and transparency arrangements we consider include:

- board and committee structure and conduct,
- overall arrangements and standards of conduct including those for the prevention and detection of fraud, error, bribery and corruption,
- openness of board and committees, and
- reporting of performance and whether this is fair, balanced and understandable.

38. As we have previously reported in prior years, the IJB is supported in its work by a Chief Officer and a Chief Finance Officer. The Chief Officer provides strategic and operational advice to the board while the Chief Finance Officer is responsible for financial management including budget monitoring reports and financial planning. Both the Chief Officer and Chief Finance Officer were present at 2019/20 board and Audit and Risk Committee meetings, provided good summaries and responded to member queries. In addition, full details of the meetings held by the IJB are available through the East Lothian Council website where access is given to all public committee papers and minutes of meetings. The public are also welcome to attend these meetings.

39. We conclude that overall, the IJB has adequate governance arrangements in place that support scrutiny and accountability and, demonstrate a commitment to openness and transparency.

The Covid-19 pandemic did not have a significant impact on governance arrangements from March 2020 and business has continued to operate

40. The impact of Covid-19 has been referred to in the management commentary of the IJB's annual accounts. Operations were not significantly affected during 2019/20, with the impact of Covid-19 crystallising in 2020/21. Emergency recess procedures were put in place from 26 March 2020. This included amending the Standing Orders to delegate additional powers to the Chief Officer and revised reporting arrangements and timetables. The IJB and the Audit and Risk Committee are both continuing their governance and scrutiny role with virtual meetings taking place. The June 2020 board meeting included the review and approval of the unaudited accounts, at which external audit were present.

41. The revised governance arrangements are appropriate and support good governance and accountability within the IJB, with scrutiny of decisions by members continuing to be supported by officers.

Best Value is concerned with using resources effectively and continually improving services.

The 2019/20 Annual Performance Report includes an assessment of best value objectives against the IJB's delivery of services

42. Integration Joint Boards have a statutory duty to make arrangements to secure best value. To achieve this, IJBs should have effective arrangements for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account. Our audit covers the four audit dimensions, as set out in [Exhibit 1](#), which are key components of securing best value in the provision of services and the use of resources.

43. The IJB's 2019/20 Annual Performance Report was submitted to the board on 27 August 2020, in line with the extended timescale set by the Scottish Government. The EL IJB Audit and Risk Committee and the East Lothian Health and Social Care Partnership Clinical Governance Group both have a key role in ensuring best value is demonstrated.

44. The Performance Report commences with a comparison of the IJB's performance against the national average for a number of key indicators including emergency admissions, emergency bed days and hospital bed days. The report contains a section on best value and provides examples of impact on commissioning and procurement for the IJB. It includes impact and outcomes measured against key performance indicators from the prior year as well as explanatory narrative where the impact cannot be measured solely on qualitative data. The IJB's performance is improving when compared to the prior year. The report also includes case studies and has the impact of Covid-19 referred to where appropriate highlighting the future challenges as a result of working in the new environment(s).

45. The IJB's 2019/20 Annual Performance Report includes an assessment of best value objectives against the IJB's delivery of services and compares this against the prior year. We will continue to monitor and comment on this area.

Performance management reports are reviewed by the board and this remained in place, virtually, during the lockdown period

46. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB to produce an annual performance report covering areas such as: assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities and the inspection of services.

47. The IJB's 2019/20 directions and associated plans were approved on 31 October 2019. The delivery plan sets out local Indicators to measure progress against performance. The IJB updated its performance framework, including clarifying reporting structures, ensuring robust monitoring and identifying areas for development as examples. A paper was presented to and approved by the IJB about the revised framework in December 2019. Performance levels are measured against a suite of key performance indicators linked to national and local plans. The EL IJB has also established a Clinical Care and Governance Committee who meet quarterly to discuss operational management and assurances over the quality and safety of care.

48. The IJB has adequate arrangements for managing and reporting performance and continues to refine the process to factor in changed practices and delivery of front-line services in response to Covid-19.

National performance audit reports

49. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2019/20 we published reports, some of which may be of direct interest to the board, as outlined in [Appendix 2](#).

50. The relevant national reports are considered by the IJB. This includes a summary prepared by the IJB that is presented and discussed at board level and/or at the Audit and Risk Committee.

51. The IJB has satisfactory arrangements in place for considering and reviewing national reports including any locally agreed actions.

Appendix 1

Significant audit risks identified during planning

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

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Management override of controls</p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent financial statements.</p>	<p>Testing of key controls in East Lothian Council.</p> <p>Assurances to be obtained from the auditors of NHS Lothian.</p>	<p>Satisfactory</p> <p>Assurances from the external auditors of NHS Lothian and East Lothian Council confirmed there were no weaknesses in the systems of internal controls for the health board and no weaknesses in the systems of internal controls for the Council which would have an impact on the IJB.</p>
<p>2 Risk of material misstatement caused by fraud in expenditure</p> <p>The expenditure of the IJB is processed through the financial systems of East Lothian Council and NHS Lothian.</p> <p>There is a risk that non-IJB related expenditure is incorrectly coded to the IJB account codes.</p>	<p>Assurances will be obtained from the auditors of East Lothian Council and NHS Lothian over the completeness, accuracy, and allocation of the income and expenditure.</p>	<p>Satisfactory</p> <p>Assurances from the external auditors of NHS Lothian and East Lothian Council confirmed there were no weaknesses in the systems of internal controls for the health board and no weaknesses in the systems of internal controls for the Council which would have an impact on the IJB.</p>
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>3 Financial sustainability</p> <p>The IJB's five-year financial plan identifies the funding gaps the IJB faces each year. These are £1.5 million in 19/20 rising to £17.7 million by 2023/24. Work is required to ensure financial pressures can be addressed. There is a risk the IJB may not be able to deliver the targeted savings/plans in 2019/20 and beyond and that the IJB is not living within its means.</p>	<p>Attendance at the Board/Committee meetings.</p> <p>Review of papers/plans submitted to assess progress.</p>	<p>Satisfactory</p> <p>Following agreement of the formal budget offers for 2019/20 from both partners and, with an indication of budgeted values for future years, the IJB's rolling five-year financial plan 2019/20 – 2023/24 was agreed.</p> <p>The IJB reported an underspend in 2019/20 but financial pressures remain for the foreseeable future.</p> <p>The IJB agreed to ask officers within the partnership to develop a medium-term recovery plan and</p>

Audit risk	Assurance procedure	Results and conclusions
		<p>partners are actively working on this.</p> <p>Updates are reported to the board routinely.</p>
<p>4 Value for money – reporting best value</p> <p>The IJB publishes an annual Performance Report as prescribed by the Public Bodies (Joint Working) (Scotland) Act 2014. IJBs also have a duty to make arrangements to secure best value. The EL IJB has not yet reported on its arrangements to secure best value.</p> <p>The Performance Report for 2019/20 should set out how the EL IJB demonstrates that it is meeting its best value duties to ensure compliance with the guidance and to demonstrate the delivery of best value to the residents of East Lothian.</p>	<p>Review and report on the IJB's best value arrangements and reporting of these.</p>	<p>Satisfactory</p> <p>The IJB submitted their 2019/20 Performance Report to the board on 27 August 2020, in line with the new timescale set by the Scottish Government. The 2019/20 Annual Performance Report includes an assessment of best value objectives against the IJB's delivery of services.</p>

Appendix 2

Summary of national performance reports 2019/20

		 2019/20 Reports	
		Apr	
Social security: Implementing the devolved powers		May	
Scotland's colleges 2019		Jun	 Enabling digital government
		Jul	
NHS workforce planning - part 2		Aug	
Finances of Scottish universities		Sept	
NHS in Scotland 2019		Oct	
		Nov	
Local government in Scotland: Financial overview 2018/19		Dec	
Scotland's City Region and Growth Deals		Jan	 Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		Mar	 Early learning and childcare: follow-up

NHS relevant reports

[NHS workforce planning – part 2](#) - August 2019

[NHS in Scotland 2019](#) - October 2019

LG relevant reports

[Local Government in Scotland: Financial overview 2018/19](#) – December 2019

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