

# East Lothian Integration Joint Board

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the East Lothian Integration Joint Board and the Controller of Audit  
September 2021

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# Key messages

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## 2020/21 annual report and accounts

The financial statements of the East Lothian Integration Joint Board give a true and fair view and were properly prepared in accordance with the financial reporting framework.

There was no adverse impact of Covid-19 on the accounting and auditing timetable for the 2020/21 financial statements.

## Financial sustainability

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

The East Lothian Integration Joint Board has a medium-term financial plan but this requires to be updated to take account of the impact of Covid-19.

Covid-19 has generated significant increased spend for the East Lothian Integration Joint Board. Currently this has been matched by funding from the Scottish Government. The long-term impact of Covid-19 has yet to be assessed by the IJB.

## Governance, transparency and Best Value

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

Arrangements are in place to secure best value but more could be done to ensure the annual performance report is prepared and presented to the IJB in a timely fashion. The IJB have yet to submit the 2020/21 Performance Report however this is allowable under the revised timeline set by the Scottish Government due to Covid-19.

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# Introduction

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1. This report summarises the findings from our 2020/21 audit of East Lothian Integration Joint Board (the ELIJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the 8 June 2021 meeting of the Audit and Risk Committee. This report comprises the findings from:
  - an audit of the ELIJB's annual accounts
  - our consideration of financial sustainability.
3. The global coronavirus pandemic has had a considerable impact on health and social care services during 2020/21. This has had significant implications not least for the services it delivers but also for sickness absence levels, redeployment of staff to critical areas and the suspension of non-essential projects and activities.

## Adding value through the audit

4. We add value to the ELIJB, 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 3](#)) and good practice guides
  - providing clear conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
5. We aim to help the ELIJB 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 ELIJB is also responsible for compliance with legislation 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 in Scotland Act 1973, the Code of Audit Practice (2016) and supplementary guidance and International Standards on Auditing in the UK. Local government bodies have a responsibility to have arrangements in place to demonstrate Best Value in how they conduct

their activities. Our audit work on the IJB's Best Value arrangements is focussed on the body's use of resources to secure financial sustainability.

**8.** As public sector auditors we give independent opinions on the annual report and 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. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice 2016 and supplementary guidance.

**9.** The Code of Audit Practice 2016 (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the IJB and its services. As highlighted in our 2020/21 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2020/21 audit.

**10.** This report raises matters from our audit. The 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 contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

## Auditor Independence

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

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

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# Part 1. Audit of 2020/21 annual accounts

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

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## Main judgements

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

The accounting and auditing timetables for the 2020/21 financial statements were not adversely impacted by Covid-19.

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## Our audit opinions on the annual report and accounts are unmodified

**14.** The annual report and accounts for the year ended 31 March 2021 were approved by the Board on 27 September 2021. As reported in the independent auditor's report:

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

## The Covid-19 pandemic had a no impact on audit evidence

**15.** The unaudited annual accounts were received in line with our agreed audit timetable on 30 June 2021.

**16.** The working papers provided to support the accounts were of a good standard and the audit team received support from finance staff which helped ensure the final accounts audit process ran smoothly.

**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 pandemic.

## Overall materiality is £1.9 million

**18.** We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of any identified misstatements on the audit.

We identify a benchmark on which to base overall materiality such as gross expenditure and apply what we judge to be the most appropriate percentage level for calculating materiality values.

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

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

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## Exhibit 1

### Materiality values

Materiality level	Amount
Overall materiality	£1.9 million
Performance materiality	£1.4 million
Reporting threshold	£93,000

Source: 2020/21 East Lothian Integration Joint Board Unaudited Annual Accounts

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

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

## We have no significant findings to report on the accounts and there were no identified misstatements that exceeded our reporting threshold.

**22.** International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. We have no issues to report from the audit.

**23.** It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on

making the correction lies with those charged with governance considering advice from senior officers and materiality.

**24.** One item was adjusted for in the 2020/21 accounts regarding the war veteran's allowance. £86,000 was double counted in both the NHS resource transfer figure and the Social Care Fund. It was subsequently removed. This has a nil impact on the ELIJB's surplus for the year. There were no identified misstatements above our reporting threshold and there are no unadjusted errors to report.

**25.** We have reviewed the nature and causes of these misstatements and have concluded that they arose from issues that have been isolated and identified in their entirety and do not indicate further systemic error. We did not need to adjust our audit approach.



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# Part 2. Financial management and sustainability

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services

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## Main judgements

The IJB has appropriate and effective financial management arrangements in place.

The IJB has a medium-term financial plan but this requires to be updated to take account of the impact of Covid-19.

Covid-19 has generated significant increased spend for the IJB. Currently this has been matched by funding from the Scottish Government. The long-term impact of Covid-19 has yet to be assessed by the IJB.

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## The 2020/21 budget included planned savings and contributions from reserves to address the funding gap

**26.** The IJB approved its 2020/21 budget in April 2021. The budget was set at net expenditure of £162 million, with an identified funding gap of £3.5 million. Plans were progressed throughout 2020/21 to address the gap.

## The IJB returned an underspend in 2020/21

**27.** The impact on public finances of the Covid-19 pandemic has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

**28.** The ELIJB does not have any assets, nor does it directly incur expenditure or employ staff. All funding and expenditure for the IJB is incurred by the partner bodies (NHS Lothian and East Lothian Council) and processed in their accounting records.

**29.** The Covid-19 pandemic had a significant impact on the ELIJB's 2020/21 budget. An additional £10.7 million of income was received to help cover the additional costs of dealing with the Covid-19 costs. The Covid-19 funding that

was not spent at 31<sup>st</sup> March is shown in earmarked reserves which includes a specific Covid-19 reserve of £3.6 million.

**30.** The IJB returned an underspend of £7.2 million against a budgeted breakeven position as illustrated below in [Exhibit 3](#)

### Exhibit 3 Performance against budget

ELIJB budget summary	Budget £m	Actual £m	Variance £m
Net Expenditure	192,991	185,781	7,210
NHS Lothian funding	143,606	136,829	6,777
East Lothian Council funding	49,385	48,952	433
<b>Total Net Expenditure</b>	<b>0</b>	<b>7,210</b>	<b>7,210</b>
Surplus (from NHS Lothian to be retained by the IJB)			6,777
Surplus (from East Lothian Council to be retained by the IJB)			433
<b>Earmarked Reserves</b>			<b>7,210</b>

Source: 2020/21 East Lothian Integration Joint Board Unaudited Annual Accounts

### The budget process was appropriate

**31.** Regular finance updates were submitted to meetings of the ELIJB throughout the year. The outturn to date and forecast year-end outturn position were made clear within each report and the actual year-end outturn position was in line with expectations. The updates also indicate whether Covid-19 funding has/hasn't been included and the reason(s) why.

**32.** The content of these finance updates reflects the financial impact of Covid-19. In December 2020 the Board were updated with the latest budget position and were provided with the projected year end outturn. The paper projected an overspend of £4.2 million with £3.3 million of this being unfunded Covid-19 costs. In February 2021 the financial position was updated to reflect additional funding received with the IJB projecting a £1.3m underspend. This reflects the impact of Covid-19 funding being received during the year.

**33.** In June 2020, the Board were updated on the temporary changes made across the HSCP on how it managed and commissioned services resulting from Covid-19 and the changes that may be required in the longer term. There was no financial information included as funding for Covid-19 was unknown at the

time. The document demonstrates the consideration and due regard given to the challenges brought on by Covid-19 and how the IJB plans to address them.

**34.** In September 2020, the IJB were presented with a paper that noted the financial impact and uncertainties of Covid-19 and the remobilisation of services for both partners. This ensured the IJB were aware of how Covid-19 impacted on the overall financial position and outturn.

**35.** We observed that senior management and members received regular and accurate financial information on the ELIJB's financial position and have concluded the IJB has appropriate budget monitoring arrangements.

### **The IJB has a medium-term financial plan but this requires to be updated to take account of the impact of Covid-19**

**36.** The medium-term (five year) financial plan covering the period 2021/22 – 2024/25 was presented to the Board in October 2020. The plan reported a funding gap of £6.7 million for the 2021/22 financial year rising to £16.3 million by 2024/25. However, it was highlighted in the covering paper to Members, that the medium-term plan was prepared under a 'business as usual,' pre-Covid-19 scenario. The plan is due to be refined and updated once there is further clarity on future service provision.

**37.** The current medium-term plan details how figures have been arrived at and was prepared in conjunction with the partner bodies. The ELIJB is aware of the challenges ahead and has recommended that officers within the partnership continue to develop financial recovery plans for the future and update the IJB on progress at future meetings.

**38.** Routine updates on current performance and future projections have been provided to members over the course of the financial year (quarterly). However, work must be done to revise the medium-term financial plan to take account of the impact, new challenges and new ways of working as a result of Covid-19.

**39.** The IJB are in the process of preparing a revised plan taking the 2021/22 settlement and the financial challenges as well as considering the longer-term financial position. A further update and revised medium-term plan will be presented to the Board in October 2021. The financial sustainability of the IJB remains a risk on the risk register.

**40.** The latest financial position was discussed at the Board development session in April 2021. This session ensured that all members of the IJB are aware of the financial challenges for the IJB and the need to develop plans to address the funding gaps identified. At the April Board development session, the funding gap for 2021/22 was reduced to £3 million.

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## **Recommendation 1**

**The existing medium-term financial plan must be revised to take account of the impact, new challenges and new ways of working as a result of Covid-19.**

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## Integration Scheme

**41.** There is a legal requirement to review the IJB's integration scheme every five years. NHS Lothian along with the four local authority bodies (East Lothian, Mid-Lothian, West Lothian and City of Edinburgh) have agreed to delay the review of their respective integration schemes in order to prioritise putting Covid-19 recovery plans in place in the first instance. This has been reported to the Board and Audit and Risk Committee with the latest update provided in June 2021 to the Board.

**42.** The current ELIJB Integration Scheme was last reviewed and approved by the Scottish Government in July 2019. We will review the updated integration scheme when it is available.

## Financial systems of internal control operated effectively

**43.** The ELIJB does not have its own financial systems and instead relies on partner bodies' (NHS Lothian and East Lothian Council) financial systems.

**44.** As part of our audit approach, we sought assurances from the external auditors of NHS Lothian and East Lothian Council and confirmed there were no weaknesses in the systems of internal controls for either the health board or the council which would have an impact on the IJB and our audit approach.

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

**45.** The ELIJB 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. We reviewed the arrangements in place at East Lothian Council and found them to be adequate. The IJB has a Code of Conduct in place to which members subscribe and the Members' Registers of Interest are publicly available on the ELIJB's website. It is noted that the IJB Code of Conduct is dated August 2016. The IJB should ensure that the Code of Conduct is reviewed and updated to ensure that it reflects current guidance for members.

**46.** Appropriate arrangements are in place for the prevention and detection of fraud and error. We are not aware of any specific issues we require to bring to your attention.

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## 3. Governance, transparency, and Best Value

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

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### Main judgements

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

Arrangements are in place to secure best value but more could be done to ensure the annual performance report is prepared and presented to the IJB in a timely fashion.

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### Governance arrangements operating throughout the Covid 19 pandemic have been appropriate and operated effectively

**47.** During 2020/21 the ELIJB has continued to hold the Board and Audit and Risk Committee meetings virtually. Committees and Board meetings continued to be held in line with original plans. The Covid-19 pandemic has not had a significant impact on the ELIJB's governance arrangements, including scrutiny, challenge and decision-making.

**48.** We consider governance arrangements to be appropriate and support effective scrutiny, challenge and decision making.

### Change in Chief Finance Officer

**49.** There was a change in one of the senior officers in year. The Chief Finance Officer went on maternity leave in August 2021 and an interim Chief Finance Officer was appointed. The interim appointment is the former Chief Finance Officer for the ELIJB and is experienced and knowledgeable in the role.

### Arrangements are in place to secure Best Value

**50.** IJBs have a statutory duty to have arrangements in place to secure Best Value. To achieve this, IJBs should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

**51.** ELIJB ensure that they have Best Value in the use of their resources by having an approved Strategy, Workforce and Financial plan. The plans were

approved in 2019 and will need to be updated to reflect the impact of Covid-19 on service redesign and the workforce.

## Review of adult social care services

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

**53.** The ELIJB has assessed the review, summarised the recommendations and included follow up actions. This was reported to the Board in February 2021. The IJB continues to monitor developments as a result of the review and is actively engaged in discussions around the implementation of recommendations from the review with partners and stakeholders.

## Annual performance report

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

**55.** The Public Bodies (Joint Working) (Scotland) Act 2014 requires IJBs 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.

**56.** The 2019/20 Annual Performance Report was presented to the Board in August 2020. This was in line with the Scottish Government extension.

**57.** For 2020/21, and in line with the national agreement and extended timeline issued by the Scottish Government, the ELIJB is delaying the publication of their 2020/21 Annual Performance Report to November 2021. It will be presented to the Board in December 2021. We noted that during the year, local performance information was provided to managers on a regular basis.

**58.** Performance information should be presented on a regular basis to ensure that the IJB members are aware of how the IJB is performing as a whole.

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## Recommendation 2

More could be done to ensure the annual performance report is prepared and presented to the IJB in a timely fashion.

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## National performance audit reports

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

**60.** From attendance at the Board and Audit and Risk Committees, we note that the ELIJB has arrangements in place for considering and reviewing national reports including any locally agreed actions.

## Good practice

**61.** The Code of Audit Practice 2016 encourages auditors to identify good practice which in their opinion is worth sharing more widely. We have noted that the ELIJB have redesigned their Primary Care Mental Health Pathway. Existing staff redesigned the service to provide a Mental Health phoneline which was launched in May 2020. This allows users to access the service in the way that is most appropriate for them. It is noted that service users who may not use the “traditional” means of accessing the service have used the phoneline to access services. This example of good practice has been shared with the Audit Scotland national NHS overview team.



# Appendix 1. Action plan 2020/21

## 2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Medium term financial plan update</b></p> <p>The medium-term (five year) financial plan covering the period 2021/22 – 2024/25 was prepared under a ‘business as usual,’ pre-Covid-19 scenario. The plan is due to be refined and updated once there is further clarity on future service provision.</p> <p><b>Risk</b> – There is a risk that the IJB will not be able to deliver against its objectives, its strategic plan and deliver financial balance against its budget in the longer term.</p>	<p>The existing medium-term financial plan must be revised to take account of the impact, new challenges, and ways of working as a result of Covid-19 (refer <a href="#">paragraph 37</a>).</p>	<p><b>Agreed</b></p> <p>This work will build on the presentation to the IJB on April 2021 and a first iteration will be presented to the IJB in October 2021. Given the quantum of the financial challenge several iterations may be required.</p> <p><b>Responsible officer:</b> Interim Chief Finance Officer</p> <p><b>Agreed date:</b> March 2022</p>
<p><b>2. Performance information provided to the IJB</b></p> <p>It is noted that ELIJB are taking advantage of the nationally agreed delay in producing the annual performance report.</p> <p><b>Risk</b> – There is a risk that the performance information for ELIJB is not reported to the Board on a regular basis with the Board members not being able to see the whole picture of how the IJB is performing.</p>	<p>Ensure the annual performance report is prepared and presented to the IJB in a timely fashion to allow the members of the IJB to be aware of how it is performing as a whole (refer <a href="#">paragraph 55</a>).</p>	<p><b>Agreed</b></p> <p><b>Responsible officer:</b> Chief Officer</p> <p><b>Agreed date:</b> August 2022</p>



# Appendix 2. Significant audit risks

The table below sets out the audit risks we identified during our planning of the audit in our annual audit plan and how we addressed each risk in arriving at our conclusion.

## Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p><b>Satisfactory</b></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><b>2. Risk of material misstatement caused by fraud in expenditure</b></p> <p>As most public-sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure. There is a risk that expenditure may be misstated resulting in a material misstatement in the financial statements. The expenditure of the IJB is processed through the</p>	<p>Assurances to be provided to the IJB by East Lothian Council and NHS Lothian on the completeness and accuracy of transactions coded to the IJB codes.</p>	<p><b>Satisfactory</b></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>

Audit risk	Assurance procedure	Results and conclusions
<p>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><b>3. Risk of misstatement of independent family health service practitioners' expenditure</b></p> <p>Family Health Service (FHS) is accounted for in the ELIJB accounts as part of the NHS Lothian figures. National Services Scotland / FHS and NHS boards need to ensure they can demonstrate assurances over the FHS income and expenditure as reported in NHS Lothian accounts and subsequently, the ELIJB accounts.</p> <p>There is a risk of misstatement in the annual accounts if appropriate and adequate assurances cannot be obtained.</p>	<p>Assurance to be provided to the IJB by NHS Lothian on the FHS income and expenditure reported in NHS Lothian accounts and therefore the EL IJB accounts.</p>	<p><b>Satisfactory</b></p> <p>Assurances from the external auditors of NHS Lothian have confirmed that there are no weaknesses in the systems of internal controls for the health board which would have an impact on the IJB.</p>
<p><b>4. Financial reporting of Covid-19</b></p> <p>Covid-19 funding and expenditure will impact on IJB with principal and agency receipts and payments. It is recommended (but not mandatory) that these items are disclosed in the notes to the accounts. Guidance is due to be issued to all IJBs in due course.</p>	<p>Assurance will be sought from EL IJB accountants following the soon to be issued national guidance.</p>	<p><b>Satisfactory.</b></p> <p>We have reviewed the reporting of the additional Covid-19 funding and expenditure. The reporting in the accounts is in line with national guidance. There were no issues noted.</p>

Audit risk	Assurance procedure	Results and conclusions
There is a risk of material misstatement with regard to these.		

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# Appendix 3. Summary of 2020/21 national performance reports

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## April

[Affordable housing](#)

## June

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

[Local government in Scotland Overview 2020](#)

## July

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

## January

[Digital progress in local government](#)

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

## February

[NHS in Scotland 2020](#)

## March

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

# East Lothian Integration Joint Board

## 2020/21 Annual Audit Report

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

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)



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