



4. MINUTES

4.1 IJB Audit Committee Minutes of 10 August 2022

Minute of the Integration Joint Board Audit Committee held on the 10 August 2022 was approved as an accurate record of the discussion.

Decision: The Committee formally approved the Minutes of 10 August 2022

Action: No action required.

4.2 Matters Arising

Gillian McCannon – page 11 - Item 8 Performance, seeking confirmation of the action to establish a meeting between the Chair, the Chief Officer, Internal Audit and Tim Ingram.

Michelle McPhail confirmed that she will support Nick Fayers and make the arrangements.

Decision: No items raised.

Action: Arrange a meeting with Internal Audit – Chair, Tim Ingram & Chief Officer.

4.3 Action Points

The Chair took colleagues through the action points, updating where appropriate.

12.01.22 – 8.2 – Dissolve the Clinical & Care Governance Committee ~ Michelle McPhail advised that the Chief Officer is scheduled to meet with Louise Sullivan, Jack Libby and Emma MacSween to discuss dissolving the Committee and providing the necessary assurance via the parent body committee reports – NHS Wiltshire Healthcare Governance & Audit Committee and CnES Chief Social Work Officer Annual Report **UPDATE**

09.02.22 – 4.2 – Matters Arising – CnES staff survey – This item was presented to the full IJB by Malcolm Burr. **REMOVE**

09.02.22 – 4.2 – Matters Arising – Internal Audit to undertake an overview of the process of exit interviews undertaken by CnES. This will be noted within the Internal Audit Plan **REMOVE**

09.02.22 – 5.1.2 – Consultation, Participation and Engagement – Internal Audit Report – LPG minutes to be presented to the Audit Committee ~ Nick Fayers advised that Emma MacSween is reviewing the Terms of Reference for the LPGs and this in turn will enable compliance with the request. A development session on Strategic Planning will be held and within the Chief Officer's presentation it identifies LPGs as a pivotal player in the Strategy. **UPDATE**

Decision: The Committee noted the position.

Action: The Action Points will reflect the outcome of the points as noted above.

5. CORPORATE ISSUES

5.1 Freedom of Information Report to Scottish Commissioner (July – Sept'22)

Nick Fayers presented the report, advising that a nil return had been made and advised that all FOI & EIR pertaining to clinical care and physical environment issues are for the parent body to respond to and record with the Commissioner.

Decision: The Committee formally noted the report.

Action: No actions required.

6. AUDIT & FINANCIAL GOVERNANCE

6.1 Financial Performance Monitoring Report Month 6 (Sept'22)

The Chief Finance Officer, Debbie Bozkurt, drew colleagues' attention to the report, specifically to table 1 noting that the Full Year Projections. Advising that as at June 2022, the IJB was showing an in-year overspend of £1,996k and projecting a break even position at the year-end once budgeted reserves have been applied and residential and other income accruals have been adjusted.

Susan Thompson enquired if the NHS are looking at alternative energy sources to reduce the reliance on oil, electricity etc. It was noted that Glasgow City Council are considering placing solar panels on all their buildings. It was also noted that some authorities are seeking to assess the use of Hydrogen as an energy source.

Debbie Bozkurt advised that the NHS has undertaken a review on energy use by changing all light bulbs to energy efficient ones, light sensors in rooms to ensure that lights automatically switch off when there is no movement in the room and there is a current plan to replace the Western Isles Hospital boilers to more energy efficient and more economical. Other aspect of alternative systems were looked at for the Western Isles Hospital, however due to the age of the building and the level of disruption some areas were disregarded. In relation to the use of solar panels, Ms. Bozkurt was unaware of the situation and would have to discuss with NHS colleagues.

The Chair commented that most new builds are carbon neutral and highly efficient and effective in their workings. The NHS Board has appointed a Sustainability Champion, Julia Higginbottom, Non-Executive Director, who will support the government's framework on sustainability and work with the Executive Lead Director on this, Dr. Maggie Watts.

The Chief Finance Officer noted the areas where the budgets are overspending including CnES Residential Care, denoting a projected year-end overspend of £614k which is broken down by pay awards, Goathill increase, sickness and utility increase costs.

NHS overspend relates significantly to consultant costs due to the need to appoint agency/locums as a result of the inability to recruit into many key posts. It's proving more challenging to obtain NHS rate agency staff, which results in the need to seek

availability from the private agencies at an escalated cost. The same position is reflected when seeking GPs to cover the Out of Hours contract work due to the lack of interests coming from existing GPs who are linked to their independent practices.

Nick Fayers indicated that a discussion has taken place in the National Chief Officers' Group seeking to obtain a pay cap on locums for doctors, nurses, AHPs staff. However, this type of discussion needs to be held at a National level seeking UK wide agreement with devolved countries, Scotland, England, Ireland and Wales.

Comhairle nan Eilean Siar are experiencing the same issues around recruitment and currently hold a £1m underspend due to vacancies. Some agency staff can support the service however, not in all areas which, can result in a level of unmet need being experienced.

It was noted that the opening of Goathill Care facility will not be achieved within the current fiscal year.

Pay awards were discussed realising that this will bring an added pressure to the IJB budget due to reduced financial support from the parent body, in the coming years

The Chair enquired as to section 9.2 in the report, Mental Health, noting that the projected overspend for psychiatric consultants is projecting at the year-end an overspend of £431k.

Nick Fayers, explained that as part of the transformational change process and the previous agreement to move forward with Option 3A set by NHS Western Isles. The option was repurposing of APU through transforming support moving to Community Psychiatry Nursing service support, resulting in the CPN directly supporting patient care in a temporary acute location while waiting on a mainland provider to transfer or enable the patient to stay local with more appropriate advice from the Clinician to the CPN. A Service Level Agreement with another Scottish Board is required to secure acute psychiatric in-patient service. However there have been a number of challenges to secure this, Covid and the health debit increase which means securing acute services has now become more challenging and results in NHS Western Isles having to secure in-patient consultant services.

The Chair thanked Ms. Bozkurt for the presentation and thanked colleagues for the very interesting debate on renewables.

Decision: The Committee formally noted the report as awareness.

Action: No actions required.

6.2 Scottish Government Clawback of Specific Reserves

The Committee noted this item in a closed session.

Debbie Bozkurt presented the report advising on the resourcing of services, in relation to specific reserves held by the IJB.

The Chair thanked Debbie Bozkurt for the report and noted no actions required.

Decision: The Committee noted the report.

Action: No actions required.

6.3 Workforce Report Quarter 2 (June – August '22)

The Chief Finance Officer, Debbie Bozkurt, advised the Committee of the position of the workforce and population demographics as at June to August 2022.

Debbie Bozkurt presented the report noting that this is information noted across the islands, highlighting the following points:

- Changes noted in island demographics with a 25% increase of those aged 75 and a reducing workforce noted / predicted of 6% between 2018 and 2028
- Historically the islands have seen a gradual population decrease however, the reduction is now increasing rapidly as the population gets older/dies and the lack of births and people moving to the island.
- More people have died in 2022/23 compared with the level of births, which is currently achieving 0.47 births for every death. Comparing this with the Scottish average of 0.75 birth to each death, which is not sustainable nationally.
- Within the islands there are less people seeking work, of a working age, to support the number of semi-skilled posts required e.g. Social Care Assistants, domestics, catering staff as well as hotel posts and local shops.
- There are issues with the level of pay being paid by public authorities compared with local private companies, who can off-set any pay increase by passing this onto the customer. This is not something that the parent bodies can do, e.g. Cooks, plumbers and electricians are being attracted to work in the private sector by offering significantly higher rates of pay, far higher than either organisation is allowed within its national pay scale limits.

The Chair opened up for questions from colleagues.

Tim Ingram enquired, is the Scottish Government truly recognising the importance and concerning issues facing the islands in relation to the general depopulation.

Debbie Bozkurt advised that she and the NHS Chief Executive, Gordon Jamieson, met with local MSP and MP Representatives recently asking them to place the issue on the Scottish Parliament and UK Parliament agenda. However locally there is a need to keep raising this within as many different arenas.

Susan Thompson advised that as there is a need to attract women of childbearing age, the islands need to address the need for greater child care services, which may support decisions to move to the islands.

Debbie Bozkurt advised that she would include child care information in future reports.

The Chair indicated that the issue has been raised within the Islands Team discussion.

Carolyn MacPhee informed colleagues that recently, in Leverburgh, due to demand, the “Little Lambs” child care facility has reopened to meet the demand for under 5s child care support.

Debbie Bozkurt indicated that the figures noted in the report, relating to pregnancy, came from GP data. However the level of island pregnancy is relatively small compared to the level of population required, both in the long term by increasing the number of births, but also in the short term seeking working age people able to start employment.

The Chair thanked people for the discussion.

Decision: The Committee formally noted the report.

Action: Within future reports on Workforce include a section on Child Care to entice people to move to the island.

6.4 Briefing Note – Sickness Absence 01.04.22 – 30.09.22

Debbie Bozkurt presented the report advising of:

- Both partners financially budget for approx. 4% sickness. Within nursing in NHS targeted sickness is built into rotas and thereby budgets, excess sickness is covered by bank or excess hours for part time staff if required in clinical areas. Social Care, budget financially separately for approx. 4% (2 weeks) rather than include in rota, and cover using relief if required and extra hours for part time staff.
- April – September 2022 the Health & Social Care delegated services workforce sickness level was noted as:
 - CnES – 8.33%
 - NHS – 6.85%
 - Overall = 7.57%
- Each parent body has a different level of categories for sickness, however there is a recurring theme across both organisations.
- During the period, in total, 58,207 hours has been lost across the delegated health and social care services. Using a notional hourly rate of £24 the cost of sickness would be £1.396m for the first 6 months of the financial year if all post were covered with like for like staffing.
- Main reason for sickness as reported is Musculoskeletal and Back, 21% and depression/anxiety/stress at 34%. This represents over half of the total hours lost between the two organisations.
- Covid and Flu staff sickness is likely to be the main reason over the winter period. To date 4.8% of sickness in Social Care is due to covid compared with 0.9% within the NHS, this could be attributed to the level of uptake on covid and flu vaccination.

Tim Ingram enquired if there are any trends being noted across the parent bodies' definition of sickness, as well as asking if it is recorded and noted any movement from psychological side of stress moving towards the need for more psychiatric support.

Debbie Bozkurt indicated that she would need to assess this level of change, which has not been reviewed previously. Work within the NHS continues in addressing the wellbeing agenda and supporting staff in many aspects of their self-care as well as self-reflection of their work life balance.

Decision: The Committee formally noted the report.

Action: No actions required.

6.5 Audit Scotland Annual Audit Report 21/22 – IJB Final Draft

6.5.1 Letter of Representation ISA 580 from Chief Finance Officer to Audit Scotland

David Jamieson explained that due to the knock-on effect of the pandemic, this impacted on the timing of the production of the annual accounts, therefore the reason for presenting the Accounts report in November rather than in September. Next year the presentation will revert back to September 2023. The following points were highlighted:

- Part 1 Audit of 21/22 annual accounts:
 - The Annual Accounts for the IJB are unmodified.
 - Our review of the prior year audited income and expenditure a discrepancy was identified between the Comprehensive Income and Expenditure Statement and the detailed analysis disclosed in Note 4 to the accounts. The Community Services gross income and gross expenditure were understated by £4.9m in the CnES, however this was correctly stated in Note 4. This error arose due to a late adjustment in which income related to the Lewis Residential Care development was initially coded to expenditure. The net expenditure and reserve position were unaffected, however gross income and expenditure were increased by £4.9m to correct the errors on the Community Services line of the Comprehensive Income and Expenditure Statement.
 - Advised but not contained within the report, the Comhairle's process:
 - Noted an adjustment that was made to the Comhairle's Annual Accounts which did not flow through as an adjustment was made after the accounts were prepared. The error was noted only a few weeks ago at the point of signing their Accounts.
 - An income and expenditure on the community services line had increased by just over £1m from the draft accounts but no impact on the bottom line.
- Part 2 Financial management and sustainability:
 - IJB had an underspend of £8.7m in 21/22 due to late funding and vacancies across services.
 - Total reserves are now £16.7m with most of this earmarked although approximately £2.1m general services are available.
 - The IJB's 2022/23 budget has a funding gap of £3.8m which should be met from reserves and savings.
 - The medium term financial plan has been revised. The IJB projects a budget deficit of £2.8m in 2023/24 rising to £4.6m in 2024/25 after identified savings are applied.
 - It's not clear how these gaps will be met in the absence of new savings. The general and earmarked reserves will be fully utilised by the end of 2023/24, or earlier if the Scottish Government make budget allocation changes.

- Part 3 Governance, Transparency and Best Value:
 - Audit Committee papers published on the IJB website are incomplete.
 - The Scheme of Integration has not yet been revised and a Best Value Self-Assessment has not been undertaken since 2019.
 - Declining population and workforce challenges are impacting the IJBs recent and future capacity to deliver services.
 - One recommendation was made by Audit Scotland and that advised that a full review of the Integration Scheme should be undertaken, which David Jamieson was advised is in hand.
 - In relation to the total number of recommendations made historically, only 1 of the 7 formal recommendations has been completed and 4 of the 7 are in progress, 1 of which is outstanding with the remainder noted as not being actioned.

David Jamieson noted he would be happy to take any questions.

Debbie Bozkurt took the opportunity of thanking David Jamieson and all his team for their support over the period, in light of the impending turnover of appointed auditors.

Debbie Bozkurt explained that £8m underspend on reserves, is due to the Scottish Government providing additional allocation through the NHS to give to both NHS and Local Authority. An allocation was given, £3m was for Covid funds for 22/23, and a further £2m related to the Scottish Government transfer from capital to revenue for the dental hub in South Uist.

In relation to the audit recommendations, Debbie Bozkurt noted that the population recommendation is not for the organisation to address but as noted today, is a national issue to resolve and as 3 independent organisation or partnership is not within their ability to resolve but work towards addressing the issues.

Michelle McPhail explained that in relation to the papers on the website, which are now all present, however it related to one paper not being made available and this has all been rectified. As part of the internal audit recommendation we are seeking a review of the website to produce a new website, however there is a need to take cognisance in light of the production of an NCS and the weighing up and justification for additional expenditure.

Mrs McPhail raised the point in relation to Best Value. Due to Covid the IJB did not undertake a Best Value review in 2020 or 2021, however she had started to undertake a review of the Best Value, but looking to address a single comprehensive review taking cognisance of best value elements within the council and NHS into one report. A letter was received from the Accounts Commissioner, dated 15.07.22 from William Moyes, Chair, advising that IJBs were no longer required to undertake a Best Value reviews as the process of auditing would be taken as the support and justification of Best Value areas.

A request was put forward, before the Accounts are placed before the full IJB that this recommendation is adjusted to take cognisance of the position.

It was noted that the recommendations noted in the appendix of the report would be used as the external audit tracker for the IJB Audit Committee to monitor.

Tim Ingram asked David Jamieson to put the “materiality” into context. Mr. Jamieson remarked that he should have specifically noted the Comhairle’s donated assets by adding in a paragraph around that. This will be noted in the amended version of the report before the presentation to the full IJB later in December 2022.

The Chair asked, for the purpose of the fuller discussion with the IJB, which is held in public, for further detailed clarification around the reserves and the level of funds actually available to the IJB to use.

Reflecting on the financial position and the current level of reserves, which are currently available to the IJB to provide a break-even position, the Chair noted her concern at the current financial level of allocation being given to the Public Bodies by the Scottish Government. As noted in the Annual Accounts, it states that the IJB will fully utilise in full its reserves by the end of the next fiscal year, 2023/24.

David Jamieson indicated that the Letter of Representation will be completed and returned to Audit Scotland once the Accounts are signed off by the Board.

Decision: The Committee formally noted the report.

Action: Revised report will be presented to the full IJB.

6.6 IJB Annual Accounts 2021/22

Michelle McPhail advised that the Committee is asked to review and approve the Annual Accounts for escalation up towards the IJB seeking their review and approval at the next meeting.

The Chief Finance Officer, Debbie Bozkurt, explained that the Annual Accounts describes the overall performance, financial and governance arrangements within the context of the IJB.

The Accounts, presented at the full Board, will contain more detailed information relating to reserves, which should provide clarity around the noted underspends that are specifically earmarked for directed spending set by the Scottish Government. Within the reserves, specific allocation is for Goathill Care facility and in discussion with Scottish Government, Audit Scotland and the wider local team there is support to continue to close the gap on Goathill by supporting it for the first 3 years until there is further clarification on the implementation of the National Care Service.

£2m is allocated as General Reserves which will compensate for some of the general overspends, which will be required this year and the next financial year.

Looking forward Debbie Bozkurt reiterated her concern at the sustainability of the island services due to the reduced availability of local workforce, which is being felt and impacting highly on the need to use agency/locum staff. The only reason the IJB is able to break even is attributed to the savings identified in the underspend on vacancies particularly reflected within Social Care.

Susan Thompson asked for clarification what is Social Care in the context of the discussion referring to.

Ms. Bozkurt clarified that Social Care wider context includes Home Care, Residential Care and independent care via Bethesda, Leverburgh and Blar Bhuide. However when referring to Health and Social Care, from the basis of pay, Health is attributed to the NHS staff and related pay whereas Social Care staff and pay is related to the Comhairle.

The Chair thanked Debbie Bozkurt for the input into this.

Decision: The Committee formally approved the Accounts for formal escalation to the Board.

Action: Present to the IJB in December 2022.

6.7 Internal Audit Recommendation Status – Follow-up Part 1

Stephanie Hume, Senior Auditor for Azets presented the report which stipulates the position of the 35 recommendations made by the then Comhairle internal auditing department. As part of the review process, the 35 actions were discussed with the Chief Officer and the Chief Finance Officer, which enabled 14 actions to be closed off, 12 noted as complete and 2 noted as no longer applicable, 17 actions noted as partially complete and 2 are incomplete.

Stephanie Hume provided an explanation as to the difference between partially complete and incomplete, noting that partially denotes that evidence can be produced for the work to date, whereas incomplete is due to no evidence being available.

Referring to the outstanding 21 action, which is relatively high, it was pressed upon colleagues that action is required to support the removal of the recommendations but resolving and the production of evidence to support the necessary and required action.

Ms Hume, was mindful of the challenges experienced due to the pandemic as well as the current winter pressures. However quicker completion of the 2 actions with a high graded risk needs to be addressed sooner.

The grading structure has been retained, developed by the then CnES internal audit team in light that Azets appointment as Internal Auditors is currently set at 1 year while the Comhairle seek to appoint to their internal auditing department.

The Chair thanked Ms. Hume for the report, reflecting on the status of the outstanding items as note in Appendix 2, seeking assurance from Nick Fayers that the deadline dates provided in the management response are achievable and will not be pushed back further establishing a realistic delivery date.

The Chief Officer, Nick Fayers, expressed his wish to review the outstanding items further and reconsider a more appropriate delivery date as suitable.

He further indicated that within his direct team there are a significant number of people off sick and this has an impact on delivering services as well as addressing aspect of review and action, which can be very challenging.

In reviewing the actions the Chair commented that to date the IJB nor has the Audit Committee seen a revised Risk Management Strategy or policy update. This is an important action which may need more people to support its development and suggested that the deadline date needs to be revised.

The Chair suggested that a risk management development discussion is held in March 2023, to enable wider consideration supporting and informing the strategy and policy update, which Nick Fayers agreed with.

It was suggested that this initial discussion is held with Tim Ingram and Internal Auditors.

The Chief Officer requested that at the development session those responsible within the parent bodies for risk management should also attend the session. This was agreed.

Stephanie Hume indicated that Azets could provide a risk workshop for the full IJB to discuss what risk is, and support the conversation about agreeing the risk appetite which would inform the risk register and potentially the actions from audit recommendations.

Michelle McPhail commented in relation to the strategy and policy development. The IJB is reliant on people and processes from the parent bodies to support its function and therefore consideration should be given to utilising the NHS Risk Management Strategy and Policies as the intention is to access the NHS Datix system as the principle repository for the storing and monitoring of all corporate risks. This would mean reviewing the NHS documentation and potentially minimal amendments to become the IJB document, which should make the process easier rather than starting from scratch, working smarter rather than harder.

The Chair thanked everyone for their contribution to the discussion.

Decision: The Committee formally noted the report

Action: Chief Officer to review the outstanding actions and take a decision to alter the current delivery dates noted within Appendix 1 and report to the next IJB Audit Committee.

Identify a full IJB development session on Risk Management.

Establish a meeting between Chair, Chief Officer, Tim Ingram and Internal Auditors to discuss the risk register review as well as consider the existing risk actions and proposed new delivery timelines.

Chief Officer to utilise NHS Risk Management Strategy and revise as appropriate.

6.8 Internal Audit Plan for 2023/24

Stephanie Hume, held a verbal discussion on potential areas of concern that the Committee and the Management may wish to request as future areas for auditing, which would form the 2023/24 audit plan.

From the earlier discussion, Risk Management should be included in the audit plan.

The Chair explained that more time is required to consider what type of audits are required, in consideration of the audit recommendation tracker. The Chief Officer agreed and further discussion would be held at the next audit meeting.

The timetable for the process of approving the Audit Plan was discussed noting May 2023 and approve the plan in July 2023. However, given that the schedule for the IJB Audit Committee which is Feb / March / June then draft would be presented in March and approval in June 2023.

The Chair thanked everyone for their contribution.

Decision: The Committee formally noted the verbal discussion.

Action: Agenda item, verbal, for discussion at the next Audit Committee meeting.

7. PROJECTS

7.1 Goathill Project Update – standing item

7.2 Barra and Vatersay Community Campus (BVCC) – standing item

Colleagues were advised that Iain MacKinnon, Project Director for Comhairle nan Eilean Siar, will present the report to the IJB in December 2022, however the BVCC has to be presented to the BVCC Project Board before it can be presented to the IJB.

Decision: The Reports will be presented to the IJB full Board discussion on the 08th of December 2022.

Action: Agenda item for the IJB 08.12.22

8. PERFORMANCE

8.1 Risk Register Review – update

The Chair wished to discuss all the aspects noted on the agenda under performance.

The Chair remarked on the current version of the register and suggested that the Audit Committee supports the revised risks noted and following the proposed risk management workshop that the risks may be revised. The Audit Committee will continue to review its risk as presented by the Chief Officer.

It was noted that the following items were not available for presentation:

- Performance Report ~ Nick Fayers noted that he and Dr. Maggie Watts, Director of Public Health have had meetings to discuss the need for more clarity and narrative on the data being presented currently.
- Recovery Plan of Unmet Need ~ Nick Fayers advised that Emma MacSween provided some background to the Board on development of investment in rehabilitation and short term which would support delayed discharge.

The Chair remarked on the need to be open and transparent on the Boards unmet need data, which was last reported to the full Board in June'22. The Chair informed colleagues that the Cabinet Secretary for Health and Social Care is mandating that the Unmet Need figures are made available in public, noted in October 2022 via email correspondence which was sent to NHS Board Chair and IJB Chief Officers. The IJB needs to identify what is being done and what is required to ensure that services are delivered to those who require them following appropriate assessment and review.

Nick Fayers remarked and would check this out, however the email from October 2022 may have been superseded and he would review this. Public Health Scotland are responsible for publishing figures and data on a weekly basis.

The reports will be presented to the IJB full Board meeting on the 08th of December 2022.

The Chair asked for approval of the new Risk Register and the Members approved the revised report and supported this going forward to the full IJB.

Decision: The revised Risk Register was approved for escalation for the IJB to review and seek approval.

Action: The reports, relating to agenda item 8.2 & 8.2.1 will be presented to the IJB full Board meeting on the 08th of December 2022.

9. FOR INFORMATION

9.1 Audit Scotland reports:

9.1.1 Comhairle Nan Eilean Siar – Best Value Assurance Report

The report was produced by the same Auditors that support the IJB Audit Committee. David Jamieson drew colleagues' attention to the report, commending this as a good report to read, however within the report it makes reference to the continuation of flat cash allocation being provided by the Local Authority to the IJB which is set to continue for a period of ten years. This will have a direct impact on the IJB being able to continue to provide the services in light of insufficient funding being obtained for the delivery of the delegated Comhairle services.

The Chair noted her considerable concern at the ability for the IJB to break even in light of such a significant reduction in funding to provide the necessary services the island population require.

David Jamieson indicated that Comhairle will be responding to the recommendations noted in the report.

9.2 Outer Hebrides Community Justice Annual Report

Presented for information and to note that the report will be presented to the full Board by Mr. Michael Stewart. Unfortunately due to service demand Mr. Stewart was unable to attend the meeting.

10. DATE & TIME OF NEXT MEETING

Meeting: IJB Audit Committee

Location: Teams

Time: 1000-1300

Day / Date: 08.02.23

The Chair brought the meeting to a close at 12:30pm, thanking colleagues for their constructive review and scrutiny of the reports, in a very positive way.

A special thanks was forwarded to David Jamieson and all his team for their support and very positive working towards the IJB, due to the Audit Scotland changing appointed auditors.

David Jamieson responded with a special thanks to Debbie Bozkurt and her team for all their support.

END