



Municipal Buildings, Greenock PA15 1LY

Ref: DS/LC

Date: 24 November 2022

**I refer to the agenda for the meeting of the Inverclyde Integration Joint Board to be held on Monday 28 November 2022 at 2pm and now attach replacement appendix 1 relative to Item 2 (Annual Report to the IJB and the Controller of Audit for the Financial Year Ended 31 March 2022) which supersedes that contained within the main agenda papers.**

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# Inverclyde Integration Joint Board

2021/22 Annual Audit Report



 AUDIT SCOTLAND

Prepared for Inverclyde Integration Joint Board and the Controller of Audit  
November 2022

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# Key messages

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## 2021/22 annual accounts

- 1 Our audit opinions on the annual accounts of the Inverclyde Integration Joint Board are unmodified.
- 2 Limited progress was made on prior year recommendations.

## Financial management and sustainability

- 3 The IJB had an underspend of £13.3 million in 2021/22 due to late funding and vacancies across services.
- 4 The IJB has a medium-term financial plan but is yet to develop a longer-term plan. Medium term financial plans indicate a deficit of £2 million for 2023/24 and £3.6 million for 2024/25. Savings or other proposals to close this gap are yet to be fully developed.
- 5 Total reserves are £28.3 million, with the majority of this either earmarked or ring-fenced for specific purposes.

## Governance, Transparency and Best Value

- 6 There are appropriate arrangements in place to secure Best Value.
- 7 Revisions to the integration scheme are to be concluded.
- 8 Performance management arrangements are effective.

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# Introduction

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1. This report summarises the findings arising from the 2021/22 audit of Inverclyde Integration Joint Board (the IJB).
2. The scope of the audit was set out in our 2021/22 Annual Audit Plan and was issued to the IJB on 31 March 2022.
3. This report comprises the findings from:
  - the audit of the Inverclyde IJB's annual accounts
  - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#)
  - a review of the arrangements put in place by the IJB to secure Best Value.
4. The global coronavirus pandemic has had a considerable impact on the IJB during 2021/22. This had implications for the services it delivers and its ability to achieve strategic priorities. We considered the risks relating to the pandemic as part of our audit planning and did not consider there to be any significant audit risks for 2021/22.

## Adding value through the audit

5. We add value to the IJB, through the 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.

## 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.
7. Also, the IJB is responsible for compliance with legislation, and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

**8.** 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.

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

- the effectiveness of the IJB's performance management arrangements,
- the suitability and effectiveness of corporate governance arrangements,
- the financial position and arrangements for securing financial sustainability, and
- Best Value arrangements.

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

**11.** 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.

**12.** 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 the steps being taken to implement them.

## **Auditor Independence**

**13.** 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.

**14.** 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 2021/22 audit fee of £27,960 as set out in our 2021/22 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**15.** 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 the management and staff who have been involved in our work for their co-operation and assistance during the audit.

## Audit appointment from 2022/23

**16.** The Accounts Commission is responsible for the appointment of external auditors to local government bodies. External auditors are usually appointed for a five-year term either from Audit Scotland's Audit Services Group or a private firm of accountants. The current appointment round was due to end in 2020/21 but this was extended for a year so that 2021/22 is the last year of the current appointment round.

**17.** The procurement process for the new round of audit appointments was completed in May 2022. From financial year 2022/23, KMPG will be the appointed auditor for Inverclyde Integration Joint Board. We are working closely with the new auditors to ensure a well-managed transition.

**18.** A new [Code of Audit Practice](#) applies to public sector audits for financial years starting on or after 1 April 2022. It replaces the Code issued in May 2016.

**19.** We would like to thank Board members, Audit Committee members, and other staff, particularly those in finance for their co-operation and assistance over the last six years.

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# 1. Audit of 2021/22 annual accounts

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

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## Main judgements

Our audit opinions on the annual accounts of the Inverclyde IJB are unmodified and there were no significant issues.

Limited progress was made on prior year recommendations.

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## Our audit opinions on the annual accounts are unmodified

**20.** The IJB's annual accounts for the year ended 31 March 2022 were approved for audit by the Audit Committee on 27 June 2022. 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 relevant regulations and guidance.

## The annual accounts were submitted for audit by the statutory date

**21.** The unaudited annual accounts were received in line with our agreed audit timetable on 27 June 2022. The working papers provided with the unaudited accounts were of a good standard and finance staff provided support to the audit team during the audit.

## There were no objections raised to the annual accounts

**22.** The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. There were no objections to the 2021/22 annual accounts.



## Overall materiality is £2.2 million

**23.** We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report. 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.

**24.** 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 annual accounts. 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.

**25.** Our initial assessment of materiality for the annual accounts 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	£2.2 million
Performance materiality	£1.6 million
Reporting threshold	£110 thousand

Source: Audit Scotland

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## We have no significant findings to report on the audited annual accounts

**26.** 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.

## We have obtained assurance over the significant risks identified in our Annual Audit Plan

**27.** [Exhibit 2](#) sets out the significant risks of material misstatement to the financial statements we identified in our 2021/22 Annual Audit Plan. It summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Exhibit 2

### Significant risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>• Agreement of balances and transactions to Inverclyde Council and NHS Greater Glasgow &amp; Clyde financial reports / ledger / correspondence.</li> <li>• Auditor assurances will be obtained from the auditors of Inverclyde Council and NHS Greater Glasgow &amp; Clyde over the completeness, accuracy and allocation of income and expenditure.</li> <li>• Review of year-end adjustments.</li> <li>• Review of financial monitoring reports during the year.</li> </ul>	<p><b>Results &amp; Significant Judgements:</b></p> <p>Balances and transactions in the parent body ledgers were consistent with IJB audited accounts.</p> <p>Assurances were obtained from the auditors of Inverclyde Council and NHS Greater Glasgow &amp; Clyde and agreed to the year-end position reported in the audited accounts.</p> <p>Year-end adjustments and journals were reviewed in each partner audit and no errors identified.</p> <p>We reviewed financial reports prepared during 2021/22.</p> <p><b>Conclusion:</b> Audit work found no errors or other accounting treatment that would indicate management override of controls.</p>

### There were no identified misstatements in the audited annual accounts

**28.** It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. However, the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. There were no misstatements identified that exceeded our reporting threshold.

### Limited progress was made on prior year recommendations

**29.** The IJB has made limited progress on outstanding recommendations from previous annual reports. The three recommendations brought forward remain in

progress. For actions not yet completed, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

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## 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 long term to consider whether the council is planning effectively to continue to deliver its services or the way in which they should be delivered.

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### Main judgements

The IJB had an underspend of £13.3 million in 2021/22 due to late funding and vacancies across services.

The IJB has a medium-term financial plan but is yet to develop a longer-term plan. Medium term financial plans indicate a deficit of £2 million for 2023/24 and £3.6 million for 2024/25. Savings or other proposals to close this gap are yet to be fully developed.

Total reserves are £28.3 million, with the majority of this either earmarked or ring-fenced for specific purposes

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### Financial management and reporting arrangements are effective and allow members and officers to scrutinise the budget effectively

**30.** Comprehensive financial budget monitoring reports are reported to the Board every quarter. These contain information on the year-to-date financial position, forecast outturn for the year, impact on the reserves position, and significant budget pressures. The reports contain enough detailed information to enable members to carry out effective scrutiny and challenge of the IJB's finances.

**31.** The content of the budget monitoring reports was regularly updated to reflect the financial impact of Covid-19. Additional income received and expenditure incurred on Covid-19 were clearly detailed in the budget monitoring reports. This ensured the board were aware of how Covid-19 impacted on the overall financial position and outturn.

32. Senior management and members receive regular and accurate financial information on the IJB's financial position, and we have concluded the IJB has appropriate budget monitoring arrangements in place.

### The IJB set a balanced budget for 2021/22 budget including planned savings to address the identified funding gap

33. The IJB approved its 2021/22 budget in March 2021. The budget was set with projected expenditure of £175.1 million. The budget proposed £0.6 million of efficiency related savings to balance the budget for the year.

34. During the year, funding adjustments, reductions in spend and an increase in the Set Aside resulted in actual spend of £193.8 million, including Set Aside of £36 million.

35. Funding increased during the year from a budgeted £188.5 million at period 9 to an actual £207.2 million. This movement related mainly to an increase in Covid funding of £10.4 million, the Scottish Government increased funding for the implications of Scottish Living Wage, Winter Planning, Primary Care Improvement Plan, Action 15, Mental Health Recovery and Renewal, and the set aside budget of £7.8 million was also increased.

### The IJB returned an underspend of £13.3 million in 2021/22 due to late funding and ongoing vacancies

36. All funding and expenditure for the IJB is incurred by partner bodies and processed in their accounting records.

37. The IJB returned an underspend of £13.3 million against a budgeted breakeven position ([Exhibit 3](#)). The outturn was a result of significant year-end additional allocations from the Scottish Government, including Covid-19 funding and because of underspends, caused by ongoing vacancies across many services.

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#### Exhibit 3 Performance against budget

IJB budget summary	Budget £m	Actual £m	Variance £m
<b>Total Net Expenditure</b>	<b>207.1</b>	<b>193.8</b>	<b>(13.3)</b>
NHS Greater Glasgow & Clyde	147.5	129.2	(18.3)
Inverclyde Council	59.6	64.6	5

Source: Inverclyde IJB Annual Accounts 2021/22

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## The IJB has a medium-term financial plan but is yet to develop a longer-term plan

**38.** The IJB has developed a medium-term financial plan covering a three-year period (2022/23 to 2024/25). The plan was presented to the IJB at its meeting in March 2022.

**39.** The IJB has not developed any longer-term plans which go beyond 2024/25. Management have acknowledged that consideration should be given to the longer-term and have plans to refresh the financial plan. The IJB is conscious that the National Care Service will be coming in this timeframe and want to incorporate the impact of this into the plan. Management have highlighted that sufficient detail has not been provided to do this yet.

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### Recommendation 1

The IJB should develop a longer-term financial plan.

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## Medium term financial plans indicate a deficit of £2 million for 2023/24 and £3.6 million for 2024/25

**40.** The IJB identified a £2 million deficit in 2023/24 and a £3.6 million deficit in 2024/25 in the latest medium term financial plan. It is not clear how these gaps will be met once general and earmarked reserves are fully utilised in the absence of new savings.

## Savings or other proposals to close medium term financial gaps are yet to be developed

**41.** The IJB is required to make efficiency savings to maintain financial balance. Our prior year audit recommendations include one to further develop saving proposals to ensure these gaps are addressed in the medium and long term. Savings options have been developed by management and will be considered by the Board in early 2023.

## Total reserves are £28.3 million, with the majority of this either earmarked or ring-fenced for specific purposes

**42.** With the £13.3 million surplus achieved in 2021/22, the balance on the General Fund increase to £28.3 million as at 31 March 2022.

**43.** Ring-fenced reserves are those where funding has been provided by the Scottish Government for specific purposes, such as funding to address Covid-19 costs. Earmarked reserves are those where the IJB has approved the use of reserve balances for specific purposes. The IJB had a balance of £1 million of un-earmarked reserves as at 31 March 2022.

## **Financial systems of internal control operated effectively**

**44.** The IJB does not have its own financial systems and instead relies upon the financial systems of the host bodies to record all transactions.

**45.** As part of our audit approach, we sought assurances from the external auditor of NHS Greater Glasgow & Clyde and Inverclyde Council and confirmed there were no weaknesses in the systems of internal controls for either body.

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

**46.** 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. We reviewed the arrangements in place at Inverclyde Council and NHS Greater Glasgow & Clyde 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 IJB's website.

**47.** 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 remain appropriate and are operating effectively

There are appropriate arrangements in place to secure Best Value

Revisions to the integration scheme are to be concluded

Performance management arrangements are effective

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### Governance arrangements are appropriate and operate effectively

**48.** The IJB met virtually eight times during 2021/22, and the IJB Audit committee has also met five times in 2022. The publications presented to the board and the Audit Committee have been published timeously and kept up to date on the IJB section of Inverclyde Council's website.

**49.** Our observations at committee meetings throughout the year has found that these are conducted in a professional manner and there is a good degree of scrutiny and challenge by members. We consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

### Performance reporting in the management commentary of the Annual Accounts was of a good standard

**50.** Management Commentaries included in the annual accounts should provide information on a body, its main objectives and the principal risks faced. It should provide a fair, balanced and understandable analysis of a body's performance as well as helping stakeholders understand the financial statements.



**51.** The management commentary is of a good standard and clearly explains the IJB's strategy, finances and links to the financial statements. The statutory requirements relating to non-financial performance have been met. The management commentary also details the impact of Covid-19 on the IJB's business and financial position.

### **Staff changes in IJB Chief Officer role**

**52.** The IJB's previous Chief Officer took up the post of Chief Executive of Inverclyde Council in September 2021. An interim Chief Officer was appointed from August 2021 until August 2022. With a new Chief Officer permanently appointed to the role in August 2022.

### **Appropriate arrangements are in place to secure Best Value**

**53.** Integration Joint Boards have a statutory duty to have arrangements 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.

**54.** The IJB have continued to annually review and update their Best Value Statement, and to report this to the Audit Committee to ensure full oversight and governance.

**55.** The 2021/22 Best Value Statement was reviewed and agreed at the IJB Audit Committee meeting on 21 March 2021. The statement considers Inverclyde's position in relation to 10 key Audit Scotland Best Value prompts and appropriate reliance on the Best Value arrangements in the Council and Health Board. No additional action was required by the IJB at this time over and above the actions already taking place as detailed in the statement.

### **Revisions to the integration scheme are to be concluded**

**56.** The IJB's Scheme of Integration was approved in 2015 and was due to be reviewed every five years. We reported in 2019/20 and 2020/21 that the Covid-19 pandemic led to approval of the updated Integration Scheme being delayed and the existing scheme being rolled forward. This review has still not been completed; therefore, this remains as a recommendation brought forward from last year in [Appendix 1](#).

**57.** The IJB is currently working on updating its integration scheme with all other IJBs and partner bodies across the Greater Glasgow and Clyde area, with the intention to present this to the IJB Board by the end of March 2023. This matter has been disclosed in the Governance Statement in the IJB's annual accounts.

### **Performance management arrangements are effective**

**58.** 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.

**59.** The Board has continued to monitor key performance targets throughout the year. The 2021/22 annual performance report was presented and approved by the board at the IJB meeting on 26 September 2022.

**60.** Performance levels are measured against a suite of 19 key performance indicators covering areas such as emergency admissions rates and patient satisfaction with GP services. The report acknowledges that there is a data gap nationally for a number of performance indicators and calendar year data for 2021 has been used in some instances.

**61.** Of the 19 currently reported measures, the IJB are at or better than the Scottish average in 10 indicators, just below in 5 and behind in 4. The IJB's performance on delayed discharges continues to be significantly better than the Scottish average.

**62.** The IJB had declining performance in 3 indicators:

- Percentage of adults supported at home who agreed that they had a say in how their help, care, or support was provided (green to amber).
- Percentage of people with positive experience of the care provided by their GP practice (amber to red).
- Total combined percentage of carers who feel supported to continue in their caring role (green to amber).

**63.** The IJB recognised that there has been an increase in support needs which has impacted on service capacity to meet demand. This has been exacerbated by the impact of Covid-19. The IJB have recognised the importance of unpaid carers and have committed to continuing to support them.

**64.** The IJB has ensured effective arrangements are in place for managing and reviewing performance. The IJB is looking to strengthen these arrangements by developing a performance scorecard which will aim to embed a range of both national and local targets into their reporting, with a plan to report on this biannually to the IJB. This performance scorecard will link with the Outcomes Framework currently in development for the refreshed Strategic Plan.

### **Locality Planning Groups to support the Locality Actions Plans are still to be developed**

**65.** Locality planning has been adopted by Inverclyde Alliance, the area's Community Planning Partnership and Inverclyde Health and Social Care Partnership. It aims to empower communities by strengthening their voices in decisions about public services. The Alliance set up Communication and Engagement Groups in each of the six localities. A Locality Action Plan was developed for each of the six localities.

**66.** A prior year audit recommendation was made to implement Locality Planning Groups to oversee the development of the Locality Action Plans. To

date, two Locality Planning Groups have been established since the last reporting period (Port Glasgow and Inverkip & Wemyss Bay). This remains as a recommendation brought forward from last year in [Appendix 1](#).

### **National performance audit reports**

**67.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2021/22 we published some reports which may be of direct interest to the IJB as outlined in [Appendix 2](#).

**68.** The IJB has established arrangements for considering and reviewing national reports including any locally agreed actions.

# Appendix 1. Action plan 2021/22

## 2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Medium to Long Term Financial Plan</b></p> <p>The medium-term financial plan was agreed in March 2022 which covers a 3-year period.</p> <p>The IJB has not developed any longer-term plans which go beyond 2024/25.</p> <p><b>Risk</b> – the IJB are not able to fully anticipate and make saving proposals for future budget deficits in the long term.</p>	<p>The IJB should develop a longer-term financial plan which extend a 3-year period.</p> <p><a href="#">Paragraph 39</a></p>	<p>A new 5 year financial plan will be produced by March 2023</p> <p>Chief Financial Officer June 2023</p>
<p><b>b/f 2. Savings Proposals</b></p>	<p>Efficiency savings plans and proposals should continue to be developed to meet anticipated savings target.</p>	<p>In Progress</p> <p>Savings options have been developed by management and will be considered by the Board in early 2023.</p> <p>Chief Financial Officer March 2023</p>
<p><b>b/f 3. Integration Scheme Review</b></p>	<p>The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.</p>	<p>Outstanding</p> <p>The Integration Scheme is currently being reviewed. The IJB are working closely with Legal Services within Inverclyde Council and NHS Greater Glasgow and Clyde to review their current Integration Scheme. This matter has been disclosed in</p>

the Governance Statement in  
the IJB's annual accounts  
Chief Financial Officer  
May 2023

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**b/f 4. Implementation of  
Locality Planning Groups**

Locality Planning Groups  
should be implemented to  
oversee the development of  
Locality Action Plans.

In Progress

As part of the requirements  
laid down in the Public  
Bodies (Joint Working)  
(Scotland) Act 2014. The  
HSCP will develop Two  
Locality Groups – an East  
Locality and a West Locality,  
they will work alongside the  
six communication and  
engagement groups of  
Inverclyde Council and  
Inverclyde Community  
Planning. We endeavour to  
have the Localities set up by  
end of March 2023.

Chief Financial Officer  
June 2023

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# Appendix 2. 2021/22 national reports and briefing papers

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## May

[Local government in Scotland Overview 2021](#)

## June

[Covid 19: Personal protective equipment](#)

## July

[Community justice: Sustainable alternatives to custody](#)

## September

[Covid 19: Vaccination programme](#)

## January

[Planning for skills](#)

[Social care briefing](#)

## February

[NHS in Scotland 2021](#)

## March

[Local government in Scotland: Financial Overview 20/21](#)

[Drug and alcohol: An update](#)

[Scotland's economy: Supporting businesses through the Covid 19 pandemic](#)

# Inverclyde Integration Joint Board

## 2021/22 Annual Audit Report

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