

Audit planning guidance

Central government – 2014/15 audits



Prepared for Auditors
October 2014

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

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Planning guidance – central government

Key outputs and dates

Date	Activity	Contact	Ref
05/11/14	Submit initial fee claim (firms)	Owen Smith	GP 44
05/11/14	Submit audit partner & manager contact details & billing address changes for invoice purposes	Owen Smith	GP 9
07/01/15	Submit December progress report (firms)	Owen Smith	GP 69
02/03/15	Submit annual audit plan	Owen Smith	GP 10
07/04/15	Submit March progress report (firms)	Owen Smith	GP 69
29/05/15	Submit fraud reports (or nil return)	Anne Cairns	46-48
30/06/15	Submit auditor NFI questionnaire	Owen Smith	
06/07/15	Submit June progress report (firms)	Owen Smith	GP 69
12/08/15 (approx)	Receive WGA consolidation pack	Neil Cameron	43-44
30/09/15	Unaudited accounts deadline*	Owen Smith	7-9
03/10/15 (approx)	NAO Certification date for WGA consolidation pack	Neil Cameron	43-44
05/10/15	Submit September progress report (firms)	Owen Smith	GP 69
31/10/15	Certification deadline - submit ISA 260 (some bodies may have earlier deadline)	Owen Smith	7-9
27/11/15	Submit final fee claim (firms)	Owen Smith	GP 49-51
30/11/15	Submit annual report to those charged with governance (at the latest) (some bodies may have earlier deadline)		7-9
30/11/15	Submit all remaining outputs of the audit	Owen Smith	GP 12-17

Notes:

- This summary captures all of the key audit activity and associated outputs in the year
- **All** audit outputs, including the above and any additional audit outputs identified in annual audit plans, should be emailed to outputs@ishare.audit-scotland.gov.uk (firms) or added to ishare (ASG) (except hard copies of signed accounts - see paragraph 10)

- **GP** refers to the General Audit Planning Guidance document
- **Contacts** are who to contact if you have any queries regarding the activity
- Items marked *are key dates not audit outputs

Introduction

1. This guidance is for the audit of bodies and accounts in the central government sector (i.e. the Scottish Government, executive agencies and non-departmental public bodies - NDPBs). It should be considered along with the general audit planning guidance that applies to all sectors.

Main points/changes from last year

- the remuneration rate used to calculate fees has been increased by 2% based on Audit Scotland's scale uplift
- the process for agreeing fees introduced for 2011/12 remains unchanged for 2014/15. Auditors should see the general planning guidance for further details
- certification and annual reporting deadlines remain the same as for 2013/14
- all audit outputs, including any additional audit outputs identified in local annual audit plans, should be emailed to outputs@ishare.audit-scotland.gov.uk (firms) or added to ishare (ASG)
- auditors should consider the review of elements of Best Value in central government bodies, and may wish to use toolkits developed by Audit Scotland
- auditors must inform Audit Scotland promptly about any significant matters which may arise from the audits
- Performance Audit & Best Value Group will advise auditors in due course regarding performance audit work required in 2014/15 (paragraph 40)
- following an Audit Scotland review of audit materiality we set a cap for clearly trivial thresholds and now require materiality disclosures in the annual audit plan (see paragraphs 14-16)
- additional disclosures in the annual audit report, reflecting revisions to ISA 700, are being recommended (see paragraphs 12-13)

Code of Audit Practice and core audit requirements

2. Apart from performance information published under the direction of the Accounts Commission and statutory Best Value audit, which are specific to local authorities, the responsibilities of auditors described in the Code of Audit Practice apply to central government audits. However, see paragraph 8 of the general audit planning guidance when planning the audits of smaller bodies and accounts in the central government sector.
3. Auditors' responsibilities for national performance audit in the central government sector are governed by supplementary guidance issued by Audit Scotland. The Performance Audit and Best Value (PABV) Group will advise appointed auditors if any work is required beyond that identified in this guidance.
4. The core audit can be defined as the work that Audit Scotland provided for when setting the 2014/15 indicative fee ranges for central government bodies, i.e. the audit work required to:
 - provide the Independent Auditor's Report on the financial statements (including any assurance statements on consolidation packs/whole of government accounts returns)

- provide the annual report on the audit addressed to the body and the Auditor General
 - communicate audit plans to those charged with governance
 - provide reports to management, as appropriate, in respect of the auditor's corporate governance responsibilities in the Code (including auditors' involvement in the NFI exercise for the audits involved)
 - identify significant matters arising from the audit, alert Audit Scotland accordingly and support the production of statutory reports as required
 - submit fraud returns, including nil returns, to Audit Scotland, where appropriate
 - complete the work detailed at **Appendix 1**.
5. Any work commissioned from auditors above and beyond the core audit work will incur additional audit fees. When commissioning such work Audit Scotland will indicate whether the additional fee is to be separately agreed with the audited body or to be invoiced to the PABV Group, assuming that the work cannot be accommodated by varying the fee agreed with the body within the indicative fee range.

Sector meetings

6. Audit Scotland hosts meetings of all auditors involved in the central government sector during the year, and one annual all-sector audit planning conference. Auditors are expected to attend and contribute to these events.

Certification and reporting deadlines

7. The certification deadline for 2014/15 central government audits is **31 October 2015**. Auditors should aim to submit the audited financial statements and the annual audit report to members and the Auditor General at the same time to facilitate early identification of section 22 reports under the Public Finance and Accountability (Scotland) Act 2000 and in time to allow the Scottish Ministers to lay these before the Parliament within the statutory deadline of nine months from the body's financial year end. The PFA (Scotland) Act 2000 requires audited bodies to submit their unaudited accounts for audit within 6 months of the accounting year-end i.e. 30 September.
8. All auditors should seek to achieve this for 2014/15 audits. Where this is not possible auditors should inform Audit Scotland as soon as possible and consider **30 November 2015** as the deadline for the submission of the annual audit report to the Auditor General. These should be provided electronically in PDF format to assist publication on Audit Scotland's web-site.
9. Some bodies in this sector are required (for example by a sponsor department) or seek to finalise their audit in a shorter timescale. In these cases, auditors should aim to accommodate the body's requirements. The certification deadline for Scottish Water is 15 June 2015 and the deadline for its annual audit report is 30 June 2015. The certification deadline for Scottish Canals is 30 June 2015 and the deadline for its annual report is 30 September 2015.
10. Auditors should submit **two** hard copies of the signed accounts to:

Owen Smith
Audit Scotland
110 George Street
Edinburgh EH2 4LH

11. The number of signed audited accounts required by each audited body should be agreed locally. For other queries about audit certification and reporting the contact point is **Owen Smith** in Audit Strategy (osmith@audit-scotland.gov.uk). **Appendix 3** provides further details on the accounts laying process.

Audit Reporting: annual audit reports

12. ISA (UK and Ireland) 700 *The independent auditor's report on the financial statements* was revised in 2013 and has led to changes to auditor reporting requirements in the private sector. Currently, just two of our audited bodies (Scottish Water and Scottish Canals) must produce a more detailed independent auditor's report in compliance with paragraphs 19A and 19B of the ISA; this is because both bodies have voluntarily adopted the UK Corporate Governance Code (listed companies must apply this code).
13. Audit Scotland is keen to enhance auditor reporting in the public sector in the interests of transparency; enhanced reporting will improve stakeholder understanding of the audit and the issues considered by the auditors. Our annual audit reports are published on our web site: their public availability and content make them an ideal vehicle for the enhanced reporting required of listed companies per paragraphs 19A and 19B of ISA 700. We therefore expect that annual audit reports for 2014/15 will include the following information:
 - a description of those assessed risks of material misstatement that were identified by the auditor which had the greatest effect on the overall audit strategy, the allocation of resources in the audit, and directing the efforts of the audit team
 - an explanation of how the auditor applied the concept of materiality in planning and performing the audit, including specifying the materiality threshold for the financial statements as a whole
 - an overview of the scope of the audit, including an explanation of how it addressed the assessed risks of material misstatement and was influenced by the auditor's application of materiality
 - the audit findings from work on each risk of material misstatement or a statement that there is nothing to report.

Audit Materiality

14. A recent Audit Scotland review of audit materiality found a wide variation in materiality percentages (for overall and performance materiality as well as clearly trivial thresholds) being applied, with many auditors using the maximum percentage permissible under their own guidance and/or applying the same percentage across all their audited bodies. These findings

have raised concerns regarding the amount of work being carried out and the degree of judgement being applied on audit engagements.

15. Audit Scotland expects auditors to take into account the public interest factor inherent to the work carried out for the Auditor General and the Accounts Commission and apply judgement when determining overall materiality, performance materiality and clearly trivial thresholds, in compliance with ISA 320 Materiality in planning and performing an audit. Risk considerations specific to an audited body should be reflected in the performance materiality figure which should then be used to scope areas of the financial statements that will be subject to audit, determine sample sizes and evaluate variances arising from analytical procedures. The threshold for clearly trivial above which auditors should accumulate misstatements for reporting and correction to audit committees is a matter for auditor judgement but must not exceed £250,000.
16. In the interests of transparency, auditors must report the materiality figures being used (overall and performance), and the clearly trivial thresholds for accumulating and reporting misstatements, in their audit plans. This information is important for audit committees in fulfilling their oversight responsibilities.

Community Justice Authorities (CJAs)

17. Although CJAs are hosted by councils and follow the Code of Practice on local authority accounting, they are otherwise audited under the Public Finance and Accountability (Scotland) Act 2000. Audit appointments are made by the Auditor General and the **central government certification and reporting deadlines apply**.

Bodies on which Audit Scotland is not empowered to levy charges

18. Paragraph 6 of the Appendix to the letter of audit appointment explains the arrangements under fee for the audit where a body in this sector does not pay directly for its audit.
19. The bodies/accounts falling within this category for 2014/15 are:
 - Scottish Government
 - Whole of Government Accounts
 - Scottish Consolidated Fund
 - Scottish Government Non Domestic Rates Account
 - Scottish Parliamentary Corporate Body
 - Scottish Public Pensions Agency
 - Scottish Teachers' Superannuation Scheme
 - NHS Superannuation Scheme Scotland
 - Scottish Courts Service
 - Transport Scotland
 - Scottish Prison Service

- Crown Office
- Queen's and Lord Treasurer's Remembrancer
- National Records of Scotland
- Historic Scotland
- Forestry Commission (Scotland)
- Student Awards Agency for Scotland
- Education Scotland
- The Office of the Accountant in Bankruptcy
- Office of the Scottish Charity Regulator
- Scottish Housing Regulator
- Disclosure Scotland.

Work for other agencies

20. Audit Scotland's Audit Services Group contributes to other audits, for example, by arrangement with the NAO and WAO. These audits are not appointments decided by the Auditor General for Scotland so the Audit Scotland Code of Audit Practice does not apply to this work. This work is therefore included in the appointment letters issued to Audit Scotland employees in different terms than where the employee is the certifying auditor. These alternative arrangements apply to:
- European SGRPID - Scottish Government Rural Payments and Inspections Directorate
 - Forestry Commission (England and Wales and Great Britain suite of accounts).

Guidance on auditing financial statements and related matters

21. Audit Scotland will publish a note for guidance to provide auditors with guidance on planning and performing the audit of the 2014/15 central government financial statements. The note will highlight the areas that represent generic risks of material misstatement in the financial statements, and will provide guidance on:
- the opinion on the regularity of income and expenditure
 - the opinions on the part of the remuneration report to be audited, and the consistency of the management commentary with the financial statements
 - matters on which auditors are required to report by exception, e.g. the governance statement.
22. A separate note for guidance will be published for charitable NDPBs.
23. A further separate note for guidance containing model auditor's reports based on the requirements of ISA 700 but adapted for central government bodies will be published in due course.

24. The contact point for notes for guidance is **Neil Cameron** in the TSU (ncameron@audit-scotland.gov.uk, 0131 625 1797).

Best Value

25. In March 2011 Ministers issued guidance to Accountable Officers on their duty to ensure that arrangements are in place to secure Best Value in public services. (<http://www.scotland.gov.uk/Publications/2011/03/22154607/0>)
26. Audit Scotland's Best Value toolkits (<http://www.audit-scotland.gov.uk/work/toolkits/>) may be used by auditors to inform audit work. The selection of the toolkit(s) should be based on an appropriate consideration of local circumstances and risks. These toolkits are subject to regular review to ensure that the material and contents remain accurate and effective.
27. The contact for Best Value Audit work is **Ronnie Nicol**, Assistant Director, Performance Audit & Best Value Group (rnicol@audit-scotland.gov.uk) 0131 625 1868.

Community Planning Partnership Audits

28. The joint Scottish Government/COSLA Statement of Ambition for Community Planning sets out the key role that community planning and community planning partnerships (CPPs) should play in providing the foundation for effective partnership working, within which wider public service reform initiatives will happen. CPPs are a vehicle for delivering more integrated local public services, an increased focus on prevention and better outcomes for communities.
29. Appointed auditors will participate in CPP audit scoping work for any CPPs carried out in 2014/15, drawing on their existing knowledge of the council, health board and other public bodies, focusing in particular on their participation in and contribution to the local community planning process. Any additional work required from appointed auditors to support individual CPP audits will be agreed on a case-by-case basis with PABV Group.
30. The contact for community planning partnership audits is **Antony Clark**, Assistant Director, Performance Audit & Best Value Group (aclark@audit-scotland.gov.uk) 0131 625 1857).

Correspondence and statutory reports

31. Audit Scotland may from time to time request auditors to support preliminary enquiries and investigations into matters raised with Audit Scotland through correspondence or where significant matters arise which may lead the Controller of Audit/ Auditor General to consider making a statutory report.
32. The arrangements for agreeing additional work and the process for related fee claims are set out in the general audit planning guidance.
33. Audit Scotland is currently reviewing the arrangements for correspondence handling and the accounts review process and is keen to engage with appointed auditors on this. Further guidance will be issued to appointed auditors as the new arrangements are developed.

34. The main contact is **Angela Canning**, Assistant Director, PABV (acanning@audit-scotland.gov.uk) 0131 625 1835. Other PABV contacts can be found here: https://x18sp.extranet.audit-scotland.gov.uk/auditprocurement/planning/Guidance/PABV_Place_and_Portfolio_Responsibilities.pdf (for firms) and here: http://ishare/PABV/PABVport/Gen_Port_Docs/PABV_Place_and_Portfolio_Responsibilities.docx (for ASG).

Intelligence and impact

Audit intelligence

35. Audit Scotland's Corporate Plan 2012-15 reinforces our commitment to effective knowledge management. This is crucial for the monitoring of risk and to inform an audit response where appropriate. A revised set of audit risk and assurance reporting arrangements is being implemented this year. Auditors in central government are required to produce current issue returns in February and August 2015 based on the new risk categories below:
- AGS/Accounts Commission interest
 - Parliamentary/Elected Members interest
 - Ministerial interest
 - Financial management
 - Transparency
 - Financial sustainability
 - Value for money
36. Auditors should continue to supply intelligence to Audit Scotland during the year on emerging issues and risks in audited bodies. Auditors are encouraged to contact Audit Scotland colleagues on an informal basis where issues are emerging. The key contact for central government is **Mark Taylor**, 0131 625 1973, MTaylor@audit-scotland.gov.uk. Links for PABV contacts are at paragraph 34. These contacts can offer advice to auditors and provide additional context from across the sector which can help with risk assessment and the consideration of any audit response.
37. Timely reporting of issues also allows Audit Scotland to have a good level of awareness across the public sector and to inform the Auditor General and the Controller of Audit of relevant issues. This assists with the production of overview reports.
38. In particular appointed auditors are encouraged to make early contact with Audit Scotland where there are issues in the audited body which may result in a statutory report. These issues may arise directly from the annual audit process or may be identified during on-going engagement with the audited body.

Local impact of national performance audits

39. Audit Scotland's Corporate Plan 2012-15 reinforces our commitment to monitoring the impact of our work. The impact of national performance audits may be followed up in a number of ways, including through local impact returns completed by auditors. The contact in PABV for general questions relating to impact is **Mark Roberts** (MRoberts@audit-scotland.gov.uk 0131 625 1613).
40. Information on the performance audit follow-up audit programme and the role of appointed auditors will be circulated once the performance audit programme has been agreed with the Auditor General and the Accounts Commission later in the year. Alongside the targeted follow-up work, PABV is developing a dataset of baseline information about finance departments, the control environment and financial constraints and pressures facing public bodies that it considers useful to capture consistently across all sectors. The dataset will be developed in consultation with Audit Strategy, Audit Services and the firms and circulated later in the year. The estimated auditor resource requirement is between 5 and 8 days.

National Fraud Initiative (NFI)

41. Central Government bodies participating in the NFI 2014/15 are listed in **Appendix 2** - all those bodies with their own systems are participants; bodies which use Scottish Government systems are included in Scottish Government NFI work except where they run some relevant systems themselves as noted in the appendix. Bodies marked as N/A are not participating. Participating bodies must submit data in October 2014 as per the [latest instructions](#) and matches for investigation will be communicated to them at the start of 2015. Audit Strategy would expect bodies to investigate all recommended matches plus further matches based on findings and the risk of error or fraud. Match investigation work should be largely completed by 30 September 2015 and the results recorded on the NFI system. Some investigations may continue beyond this date.
42. Auditors should monitor their audited bodies' participation and progress during 2014/15 and into 2015/16 and include references to NFI in their annual reports for both years as part of their consideration of arrangements for the prevention and detection of fraud. This year Audit Strategy will issue auditors with an Auditor NFI Pack to assist them in monitoring audited bodies' engagement with the NFI exercise and run training. Auditors must complete an NFI audit questionnaire covering all 2014 match investigations during the period January to June 2015 and return it to **Owen Smith** in Audit Strategy by 30 June 2015. This will reflect the activity undertaken by audited bodies following receipt of matches for investigation. More information is provided on this work at **Appendix 1**.

Whole of government accounts

43. The Code of Audit Practice requires appointed external auditors to review and report on whole of government accounts (WGA) returns prepared by audited bodies. External auditors of NDPBs are required to certify 2014/15 WGA returns over a prescribed threshold.

44. Audit Scotland will publish a note for guidance to provide guidance on the auditor certification of the 2014/15 WGA returns of NDPBs.

Group Audits

45. Auditors of groups and service arrangements should consider using the annual Audit Scotland Transparency & Quality report to assist in documenting their assessment of significant component auditors' professional competence where the firm is one of the seven firms that carry out audit work for Audit Scotland. Paragraph 19 of ISA 600 (*Special Considerations - Audits of Group Financial Statements including the work of component auditors*) requires the group auditor to assess the component auditor's independence, competence and the regulatory environment in which they work. This does not absolve auditors of the responsibility to adhere to other ISA 600 requirements - e.g. group risk assessment, planning and setting of materiality levels.

Fraud returns

46. Auditors of NDPBs are required to submit fraud returns to the TSU in accordance with notes provided on the Technical Reference Library and on the returns themselves. Frauds should be reported where they involve the misappropriation or theft of assets or cash and are facilitated by weakness in internal control. Auditors should have arrangements in place to be notified of all relevant frauds over £5,000 which occur in their NDPBs, and should report them as soon as practicable after the fraud has been discovered by submitting a pro-forma return for each case. All completed reports (or confirmation of nil returns) should have been submitted by 29 May 2015 at the latest.
47. Reports of frauds involving less than £5,000 are not required.
48. The contact point for fraud returns queries in the TSU is **Anne Cairns** (acairns@audit-scotland.gov.uk; 0131 625 1926). Completed fraud returns, including any nil returns, should be emailed to Anne.

Appendix 1: NFI 2014/15

NFI in Scotland	
Bodies to which this applies	Those bodies listed in Appendix 2 as having their own systems.
Brief description of work and requirements of auditors	Monitor and report on bodies' participation in NFI in Scotland.
Lead person within Audit Scotland	Owen Smith in Audit Strategy (osmith@audit-scotland.gov.uk)
Nature of output(s) required from auditor	For 2014/15: <ul style="list-style-type: none"> • Complete a questionnaire by 30/06/15 to record the auditor's assessment of the audited body's NFI arrangements, participation, investigation and reporting of matches returned to it in January 2015. • Reference in 2014/15 and 2015/16 annual audit reports.
Use to which output(s) will be put by Audit Scotland	Mainly for national report planned for June 2016; may also inform the need for visits to bodies by the central NFI team.
Is the output to be formally agreed with the client?	Factual accuracy of outputs to be agreed as normal.
Estimated auditor resource requirement and staff mix (or fee)	For 2014/15 up to 3 days depending on body and extent of NFI output. Preferably senior auditor or above, overseen by Manager/Partner.
When will audit tools/further guidance be made available by Audit Scotland?	The NFI Audit Questionnaire will be issued to staff in February 2015 and should form part of the audit documentation to support audit work on the arrangements for the prevention and detection of fraud at audited bodies. An auditor NFI pack and training will be available in early 2015 to support this work.
Timetable for output(s):	NFI Audit Questionnaire to be returned to Audit Strategy by 30 June 2015.

Appendix 2: NFI participants

Body	NFI: Own systems (OS)/ SG systems (SG)
Accountant in Bankruptcy	SG
Bòrd na Gàidhlig	N/A
Care Inspectorate	OS
Creative Scotland	OS
Crofting Commission	SG
Crown Office	OS
Disclosure Scotland	SG
Education Scotland	SG
Forest Enterprise (Scotland)	OS ¹
Forestry Commission (Scotland)	OS
Highlands and Islands Enterprise	OS
Historic Scotland	OS
National Galleries of Scotland	OS
National Library of Scotland	OS
National Museums of Scotland	OS
National Records of Scotland	SG
NHS Superannuation Scheme	SG ²
Office of the Scottish Charity Regulator	SG
Office of the Scottish Road Works Commissioner	SG
Police Investigations & Review Commissioner	SG
Registers of Scotland	OS
Risk Management Authority	SG
Royal Botanic Garden Edinburgh	OS
Scottish Canals	N/A
Scottish Children's Reporter Administration	OS

Body	NFI: Own systems (OS)/ SG systems (SG)
Scottish Court Service	SG
Scottish Criminal Cases Review Commission	SG
Scottish Enterprise	OS
Scottish Environment Protection Agency	OS
Scottish Fire & Rescue Service	OS ³
Scottish Funding Council	OS
Scottish Government	OS
Scottish Housing Regulator	SG
Scottish Legal Aid Board	OS
Scottish Natural Heritage	OS
Scottish Parliamentary Corporate Body	OS
Scottish Police Authority	OS ³
Scottish Prison Service	OS
Scottish Public Pensions Agency	SG
Scottish Qualifications Authority	OS
Scottish Social Services Council	N/A
Scottish Water	N/A
Skills Development Scotland	OS
Sportscotland	OS
Student Awards Agency for Scotland	SG ²
Teachers' Superannuation Scheme	SG ²
Transport Scotland	SG
VisitScotland	OS

1 Forestry Commission (Scotland) is coordinating NFI on behalf of Forest Enterprise (Scotland). Has own payroll, EASEBuy and FAR systems.

2 SAAS uses SG systems but has its own awards data; NHS and Teachers' pension schemes use SG systems except for pension awards.

3 SFRS and SPA have agreed that councils will upload their payroll data to the NFI system (as per arrangements with the former fire and police boards) because the payroll systems have not yet been consolidated; the 2 bodies will however be responsible for match investigation for payroll and creditor datasets.

Appendix 3: End of audit arrangements

Central Government accounts must be laid before the Scottish Parliament. Under the Public Finance and Accountability (Scotland) Act 2000, Scottish Ministers must lay a copy of each audited body's signed accounts including the audit certificate and arrange for them to be published within 9 months of the March year-end. In practice, it is the audited bodies themselves or Scottish Government departments which arrange for the accounts to be laid - [see the details here](#). **Audited bodies must not publish their accounts until after this has been done.** Auditor submission requirements are set out in the table below:

	Audit Scotland (Audit Strategy)*	Audited Body	ASG	Firms
Hard copy of signed accounts:	2*	To agree locally	1 unless further copies agreed locally	1 unless further copies agreed locally
Electronic PDF version of accounts:	1	n/a	**	***
ISA 260	1	1	**	***
Annual Audit Report	1	1	**	***

* Hard copies of the accounts should be delivered to **Owen Smith**, 110 George Street, Edinburgh, EH2 4LH. Audit Strategy log the signed accounts to ensure they are received on time and pass them to PABV staff who carry out a review for any issues that may require a statutory report (section 22(3) of the Public Finance and Accountability (Scotland) Act 2000). These reports are issued through the Auditor General to the Scottish Parliament. Following the review, PABV is responsible for sending the audited accounts to the audited body or to the relevant SG department for laying.

All audit outputs should be:

** added to ishare 'CG XXX- Financial Audit - Outputs' section (ASG)

*** emailed to outputs@ishare.audit-scotland.gov.uk (Firms)