



The Strategic Development Planning Authority for Edinburgh and South East Scotland

2016/17 Annual Audit Report

 AUDIT SCOTLAND

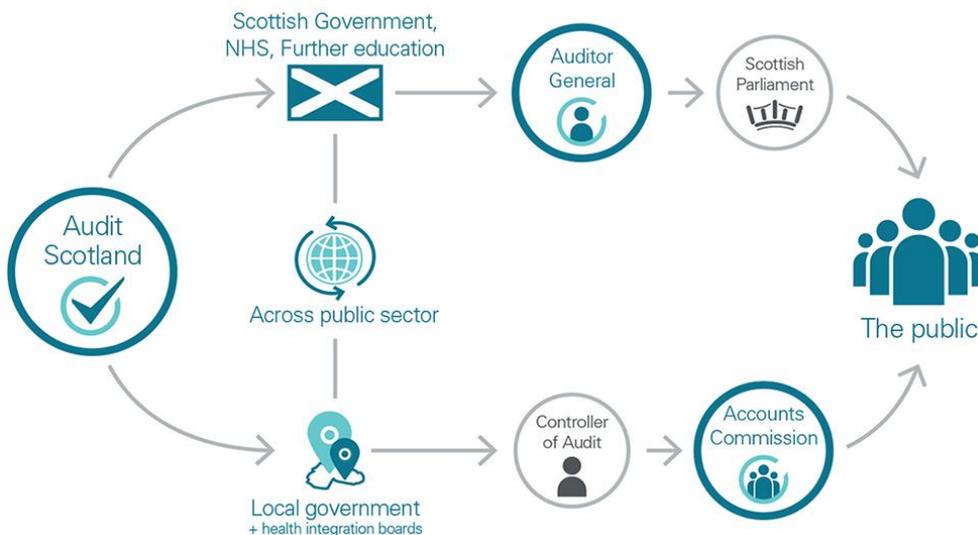
To Members of the Strategic Development Planning Authority for Edinburgh and South East Scotland and
the Controller of Audit

26 September 2017

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

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

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

Audit of the 2016/17 annual accounts

- 1 Our audit opinions were all unqualified. These covered the financial statements, management commentary, remuneration report and the annual governance statement.

Financial management

- 2 SESplan has appropriate financial budgeting arrangements in place which provide timely and reliable information for monitoring financial performance.
- 3 SESplan uses the corporate financial systems of Fife Council for its operations. These systems are operating satisfactorily and no significant internal control weaknesses have been identified.

Financial sustainability

- 4 SESplan's financial position is sustainable in the foreseeable future. It has a sufficient level of reserves in place and there is a medium term financial plan which aligns to the objectives of a strategic development planning authority.

Governance and transparency

- 5 SESplan has appropriate governance arrangements in place for an organisation of its size.
- 6 It is open and transparent in the way that it conducts its business, with the public able to attend meetings of the Joint Committee. Minutes and agenda papers are readily available on the website.

Value for money

- 7 An annual performance report showing progress against key objectives along with actions required in the next year is considered by the Joint Committee. This enables members to monitor performance and hold officers to account on key delivery targets.

Introduction

1. This report is a summary of the findings arising from the 2016/17 audit of the Strategic Development Planning Authority for Edinburgh and South East Scotland (SESplan).
2. The scope of the audit was set out in our Annual Audit Plan presented to SESplan's March 2017 meeting. This report comprises:
 - an audit of the annual accounts
 - consideration of the four dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 1](#).

Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. The main elements of our audit work in 2016/17 have been:
 - an interim audit of SESplan's main financial systems and governance arrangements
 - an audit of SESplan's 2016/17 annual accounts and issue of an independent auditor's report setting out our opinions.
4. SESplan is responsible for preparing a annual accounts that show a true and fair view and fair view in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It is also responsible for establishing effective governance arrangements which enables it to successfully deliver its objectives.

5. Our responsibilities as independent auditor are established by the Local Government in Scotland Act 1973 and the [Code of Audit Practice 2016](#) guided by the auditing profession's ethical guidance.
6. These responsibilities include giving independent opinions on the financial statements, the remuneration report, the management commentary and the annual governance statement. We also review and report on the arrangements within SESplan to manage its performance, and use of resources. In doing this, we aim to support improvement and accountability.
7. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).
8. This report raises matters from the audit of the annual accounts, risks or control weaknesses. Communicating these does not absolve management from its responsibility to address the issues we raise, and to maintain adequate systems of control.
9. Our annual audit report contains an action plan at [Appendix 1](#) which sets out specific recommendations, responsible officers and dates for implementation.
10. As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 audit fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
11. This report is addressed to both SESplan and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk.
12. We would like to thank all management and staff who have been involved in our work for their co-operational and assistance during the audit.

Part 1

Audit of 2016/17 annual accounts



Main judgements

Our audit opinions were all unqualified. These covered the financial statements, the management commentary the remuneration report and the annual governance statement.

Unqualified audit opinions

13. The annual accounts for the year ended 31 March 2017 were approved by SESplan on 26 September 2017. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements
- unqualified opinions on the management commentary, remuneration report and annual governance statement.

14. Additionally, we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

Submission of SESplan's annual accounts for audit

15. We received the unaudited annual accounts on 30 June 2017, in line with the audit timetable set out in our 2016/17 Annual Audit Plan.

16. The working papers provided with the unaudited accounts were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the final accounts process ran smoothly.

SESplan's annual accounts are the principal means of accounting for the stewardship of resources and performance in the use of resources.

Risk of material misstatement

17. [Appendix 2](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team. Also, included within the appendix are wider audit dimension risks, how we addressed these and conclusions.

Materiality

18. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved (i.e. true and fair view). The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

19. Our initial assessment of materiality for the annual accounts was undertaken during the planning phase of the audit. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively. The assessment of materiality was recalculated on receipt of the unaudited financial statements and is summarised in [Exhibit 2](#).

Exhibit 2

Materiality values

Materiality level	Amount
Overall materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1% of gross expenditure for the year ended 31 March 2017.	£2,300
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 60% of overall materiality.	£1,400
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 4% of overall materiality, rounded up to £100.	£100

How we evaluate misstatements

20. Our audit testing found one invoice included in expenditure for £1,500 which related to 2017/18 and therefore did not form part of this year's accounts. As a result both the surplus for the year and the net reserves were understated by this amount.
21. The Remuneration Report disclosure should identify the remuneration earned by senior officers. The individuals included in the report are paid through Fife Council's payroll system which has a four-weekly pay period. The SDPA Manager post-holder changed during the year and the remuneration report reflects the amounts actually paid to these two individuals rather than the amounts earned. This is not in accordance with the underlying regulation which requires "*The Remuneration Report for each financial year is to show, in tabular form, against the post held and name of each relevant person the total amounts (before tax and other deductions), whether received or receivable, by each relevant person from the local authority or, as the case may be, local authority subsidiary body*". The reference to "or receivable" indicates that the remuneration report should be prepared on an accruals basis. The existing treatment results in an overstatement of senior employee salaries of £822 (2.4%) in the Remuneration Report, however we have decided this is not material to the overall understanding of the accounts.

Action Plan (Appendix 1, point 1).

22. It is our responsibility to request that all errors are corrected although the final decision on this lies with those charged with governance taking into account advice from senior officers and materiality. Management do not propose to adjust for the items above as the amounts are not considered material in the

context of the financial statements. We agree that these amounts are not material.

Significant findings

23. International Standard on Auditing 260 (UK & Ireland) requires us to communicate to you significant findings from the audit. There are no other significant matters to be reported.

Going concern

24. In January 2017 the Scottish Government published *Places, People and Planning*, setting out an integrated package of proposed improvements to planning. This confirmed the Scottish Government's intention to "bring forward changes to remove current requirements for strategic development plans to be prepared and replace them with more flexible, but clearly defined duties and powers at this scale." Whilst this clearly impacts on SESplan it is not expected to happen within the next 12 months and therefore the financial statements have been prepared on the going concern basis.

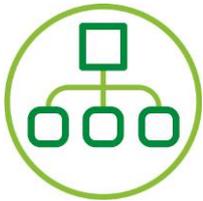
Other findings

25. Our audit identified a number of presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual accounts.
26. The Local Authority Accounts (Scotland) Regulations 2014 require a local authority body 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 which is 15 working days. Although the accounts were available for review in accordance with the regulations they were only advertised as publically available for 13 working days. The advert should also include details of the auditor and whilst the website identified Audit Scotland as the appointed auditor it did not provide the name of the engagement lead, Pearl Tate. We noted that no requests were made to inspect the SESplan accounts.

Action Plan (Appendix 1, point 2).

Part 2

Financial management



Main judgements

SESplan has appropriate financial budgeting arrangements in place which provide timely and reliable information for monitoring financial performance.

SESplan uses the corporate financial systems of Fife Council for its operations. These systems are operating satisfactorily and no significant internal control weaknesses have been identified.

Financial management

- 27.** Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. It is SESplan's responsibility to ensure that its financial affairs are conducted in a proper manner.
- 28.** As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
- the Treasurer has sufficient status to be able to deliver good financial management
 - standing financial instructions and standing orders are comprehensive, current and promoted within SESplan
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders.
- 29.** During the course of our audit, we confirmed that the financial management arrangements are appropriate for an organisation the size of SESplan. The Treasurer, as section 95 officer, is responsible for ensuring proper accounting records are kept. SESplan has adopted Fife Council's financial regulations, which we have assessed and found to be adequate and SESplan's biannual monitoring reports provide members with sufficient information about its financial performance.

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

Financial performance in 2016/17

- 30.** The SESplan financial regulations require the operating budget for the next year to be agreed each December. The operating budget 2016/17 was approved by the Joint Committee in December 2015 and planned for net expenditure of £5,786.
- 31.** Actual performance for the year was an underspend against the 2016/17 operating budget of £61,652 as demonstrated in Exhibit 3 and resulted in an accounting surplus on the provision of services of £55,866. These

underspends were due to having a vacancy between the previous SDP Manager retiring and the Acting SDP Manager being appointed as well as achieving reduced IT and consultancy costs.

Exhibit 3

Budget Summary

SESplan budget summary	Budget £	Actual £	Variance £
Net (Income)/Expenditure	5,786	(55,866)	(61,652)
Reserves (Note 1)	29,663	91,315	61,652

Source: SESplan Annual Accounts 2016/17

Note 1 – the budgeted reserve figure here is the opening position less the budgeted net expenditure (£35,449 - £5,786)

Internal controls

- 32.** As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that SESplan has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.
- 33.** SESplan uses the corporate financial systems of Fife Council for its operations. As external auditors of the Council, we have reviewed these systems and have concluded that overall, the key financial systems are operating satisfactorily. No significant control weaknesses were identified which could affect SESplan's ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.
- 34.** SESplan relies on an Annual Assurance Statement from the Audit and Risk Management Service of Fife Council to obtain assurance over the internal controls at Fife Council. This statement concluded that "*The system of corporate governance and internal control remain, in the main, robust, with improvements in a number of areas and action being taken to address areas of weakness*". We considered the impact of these weaknesses in relation to SESplan, identifying one area (access to the general ledger) that was relevant. This is covered in Appendix 2, point 3 and no issues were identified which would have impacted on SESplan.

Prevention and detection of fraud

- 35.** We have responsibility for reviewing the arrangements put in place by management for the prevention and detection of fraud. We reviewed SESplan's arrangements including policies and codes of conduct for staff and elected members, whistleblowing, fraud prevention and fraud response plan.
- 36.** Based on the evidence reviewed by us, we concluded that SESplan has adequate arrangements in place for the prevention and detection of fraud although it should be noted that no system can eliminate the risk of fraud entirely.

Part 3

Financial sustainability



Main judgements

SESplan's financial position is sustainable in the foreseeable future. It has a sufficient level of reserves in place and there is a medium term financial plan which aligns to the objectives of a strategic development planning authority.

Financial planning

- 37.** It is important that long-term financial strategies (typically covering five to ten years) are in place which link spending to the organisation's strategies. Although members only approve the budget for a single year, this should be supported by indicative future spending plans (covering at least three years) that forecast the impact of relevant pressures.
- 38.** SESplan has a medium term financial plan in place (2017-20) aligned to the objectives of a strategic development authority, mainly the development of a strategic development plan for the area. The income from constituent members for each of the three years was set at £46,550. This level was agreed in principle when the 2017/18 budget was approved in December 2016 and reconsidered in March 2017, with member contributions being reduced to £44,000. The reduction of £15,300 is to be taken from reserves. The budget already included £21,974 to be taken from reserves therefore the overall reduction as part of the 2017/18 budget will be £37,275.

Reserves

- 39.** One of the key measures of the financial health of an organisation is the level of reserves held. SESplan has both a usable and an unusable reserve, the latter reflects accumulated leave earned by staff but not taken before 31 March 2017.
- 40.** The usable reserve is the largest balance and there is no restriction on its use. Its main purpose is to provide a contingency fund to meet unexpected expenditure and to help cushion the impact of uneven cash flows. SESplan's approach is to hold £20,000 usable reserves sufficient to cover approximately one month's expenditure.
- 41.** As highlighted at paragraph 30 the 2016/17 budget anticipated using £5,786 however an underspend on expenditure in the year resulted in the reserves increasing from £42,675 to £92,515. This equates to almost five months expenditure. The increasing level of reserves had been raised by audit in 2015/16 and it was agreed at that point that the level held would be considered as part of the 2017/18 operating budget proposal. As highlighted at paragraph 38 this action has been implemented. We will continue to monitor the level of reserves going forward.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

Part 4

Governance and transparency



Main Judgements

SESplan has appropriate governance arrangements in place for an organisation of its size.

It is open and transparent in the way that it conducts its business, with the public able to attend meetings of the Joint Committee. Minutes and agenda papers are readily available on the website.

Governance arrangements

42. As part of the audit, we consider the effectiveness of the arrangements in place and whether in the auditor's judgement they support good governance and accountability.
43. Our work included reviewing the Standing Orders, Scheme of Delegation and risk management reporting. We confirmed that the governance arrangements in place for SESplan are appropriate and adequate for the size of the Authority.
44. We also considered the role and responsibility of SESplan's governing committee, (the Joint Committee), comprising of two members from each of the constituent authorities. The Joint Committee is responsible for oversight of the creation and review of the area's Strategic Development Plan, meeting not less than twice a year to discuss any matters. We considered the frequency of meetings, and quality of information provided to the Joint Committee to be sufficient.
45. Overall we have concluded that the governance arrangements in place are appropriate for an organisation the size of SESplan.

Management commentary, annual governance statement and remuneration report

46. The Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 requires local government authorities to prepare and publish, along with their financial statements, an annual governance statement, management commentary and a remuneration report that are consistent with the disclosures made in the financial statements. The management commentary should be fair, balanced and understandable and also clearly address the longer-term financial sustainability of the body.
47. Based on our knowledge and work performed, we concluded that the management commentary, annual governance statement and remuneration report are consistent with the financial statements, and that disclosures were consistent with reporting requirements.

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

Internal audit

48. Internal audit provides management and members with independent assurance on SESplan's overall risk management, internal control and corporate governance processes. The internal audit function is carried out by Fife Council's Audit and Risk Management Service (ARMS); and as highlighted at paragraph 34, SESplan has taken assurance from the internal audit work done on the Fife Council systems this year as there were no planned internal audit reviews for SESplan.
49. Specific internal audit work is scheduled to be undertaken by ARMS in 2017/18 and we will consider this work as part of our 2017/18 audit.

Transparency

50. Transparency means that the public, in particular local residents have access to understandable, relevant and timely information about how SESplan is taking decisions and how it is using resources such as money, people and assets.
51. There is evidence from its website which demonstrate SESplan's commitment to transparency. Members of the public can attend meetings of the Joint Committee and minutes of these meetings and supporting papers are readily available on the website.
52. SESplan makes both its unaudited and audited annual accounts available on its website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties faced.
53. Overall, we concluded that SESplan conducts its business in an open and transparent manner

Part 5

Value for money



Main judgements

An annual performance report showing progress against key objectives along with actions required in the next year is considered by the Joint Committee. This enables members to monitor performance and hold officers to account on key delivery targets.

Overview of performance targets

54. The Joint Committee receives an annual report in June each year relating to SESplan's performance against the Planning Performance Framework. This report covers the previous year, and sets targets for the current year enabling members to monitor performance and hold officers to account on key delivery targets.
55. In 2016/17, the key objective for SESplan was the production of a Strategic Development Plan 2 for consultation in June 2016. The performance report highlighted that there had been above average engagement with the public achieved through the consultation process. SESplan's Joint Committee approved the Strategic Development Plan 2 for submission for Examination to the Scottish Government in June 2017.
56. In addition, SESplan has committed to supporting the Scottish Government's Planning Review, which has set out the abolishment of Strategic Development Planning Authorities (SDPAs), which will be replaced by Regional Working Partnerships. In order to achieve this transition, SESplan will work with the Scottish Government and other SDPAs to develop the roles and remit of the Regional Working Partnerships.

National performance audit reports

57. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, a number of reports were issued which are of direct interest to SESplan. These are outlined in [Appendix 3](#).

Appendix 1

Action plan 2016/17

2016/17 recommendations for improvement

Page no.	 Issue/risk	 Recommendation	 Agreed management action/timing
9	<p>1. Remuneration Report</p> <p>The SDPA Manager post-holder changed during the year and the remuneration report reflects the amounts actually paid to these individuals rather than the amounts earned (it ignores year end pay accruals). This resulted in an overstatement of senior employee salaries of £822 (2.4%)</p> <p>Risk</p> <p>The Authority's remuneration report does not accurately reflect the payments earned by officers.</p>	<p>Whilst we accept that the overall error was not material the Authority should ensure that the remuneration report complies with the regulations and includes amounts earned in the year and not just the payments made.</p>	<p>Regulations will be reviewed and remuneration report updated accordingly.</p> <p>Finance Operations Manager.</p> <p>31 March 2018.</p>
10	<p>2. Advertising accounts</p> <p>Although the accounts were available for review in accordance with the regulations they were only advertised as publically available for 13 working days. The advert should also include details of the auditor and whilst the website identified Audit Scotland as the appointed auditor it did not provide the name of the engagement lead, Pearl Tate.</p> <p>Risk</p> <p>The Authority does not fully comply with the statutory requirement period for advertising the accounts for public inspection</p>	<p>The unaudited accounts should be made publicly available for 15 working days and the name of the engagement lead should be included in the advert.</p>	<p>Process for the advertisement will be reviewed and included in Year End Timetable to ensure guidance complied with. Sesplan will ensure clear link on Sesplan website.</p> <p>Finance Operations Manager & Acting Strategic Development Plan Manager.</p> <p>31 March 2018</p>

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<ul style="list-style-type: none"> Detailed testing of journal entries. Review of accounting estimates. Focused testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business. 	<p>Results – Our work on journals, accounting estimates, accruals, prepayments and significant transactions did not identify any indication of management override.</p> <p>Conclusion – No issues were identified that indicate a management override of control.</p>
<p>2 Changes to key personnel and accounting requirements</p> <p>There have been a number of changes to key personnel during the year. This includes the retirement of the Manager (post vacant as at February 2017) and the accountant previously responsible for preparing the financial statements.</p> <p>As it will be new staff involved in the accounts process this year there is a risk that there will be omissions or errors which could impact on the completeness and accuracy of the financial statements.</p>	<ul style="list-style-type: none"> Ongoing communication with finance staff to ensure they are aware of changes impacting on the 2016/17 accounts. Review of disclosure checklists. Review of account closedown procedures Detailed testing of transactions and year end balances above performance materiality. 	<p>Results – We remained in contact with those responsible for preparation of the financial statements to ensure that changes to the accounts were known. In addition, there were no issues identified through review of the disclosure checklist or Fife Council's closedown procedures. There were no issues relating to detailed testing of transactions and year end balances.</p> <p>Conclusion – The changes to key personnel and accounting requirements have not impacted on the production of the audited annual accounts.</p>
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>3 User Access to Finance Systems</p> <p>The finance systems (Oracle ERP) used by SESplan are provided by Fife Council.</p> <p>The council's external auditor has highlighted a lack of regular user access review and scrutiny</p>	<ul style="list-style-type: none"> Detailed testing of transactions and balances above performance materiality 	<p>Results – We undertook detailed testing of transactions and balances and did not identify any issues relating to user actions.</p> <p>Conclusion – No issues were identified that suggest that unauthorised transactions were processed.</p>

Audit risk	Assurance procedure	Results and conclusions
of user actions resulting in a risk of unauthorised transactions being processed. This is also a risk for SESplan.		

Appendix 3

Summary of national performance reports 2016/17



Apr			
May		Common Agricultural Policy Futures programme: an update	
Jun		South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland
Jul		Audit of higher education in Scottish universities	 Supporting Scotland's economic growth
Aug		Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update
			 Scotland's colleges 2016
Sept		Social work in Scotland	 Scotland's new financial powers
Oct		Angus Council: Best Value audit report	 NHS in Scotland 2016
Nov		How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16
Dec		Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report
Jan			
Feb		Scotland's NHS workforce	
Mar		Local government in Scotland: Performance and challenges 2017	 i6: a review
			 Managing new financial powers: an update

Local government relevant reports

Local Government in Scotland: Financial overview 2015/16 – November 2016

Local Government in Scotland: Performance and challenges 2017 – March 2017

SESplan

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