

Royal Botanic Garden Edinburgh

2016/17 Annual Audit Report



 AUDIT SCOTLAND

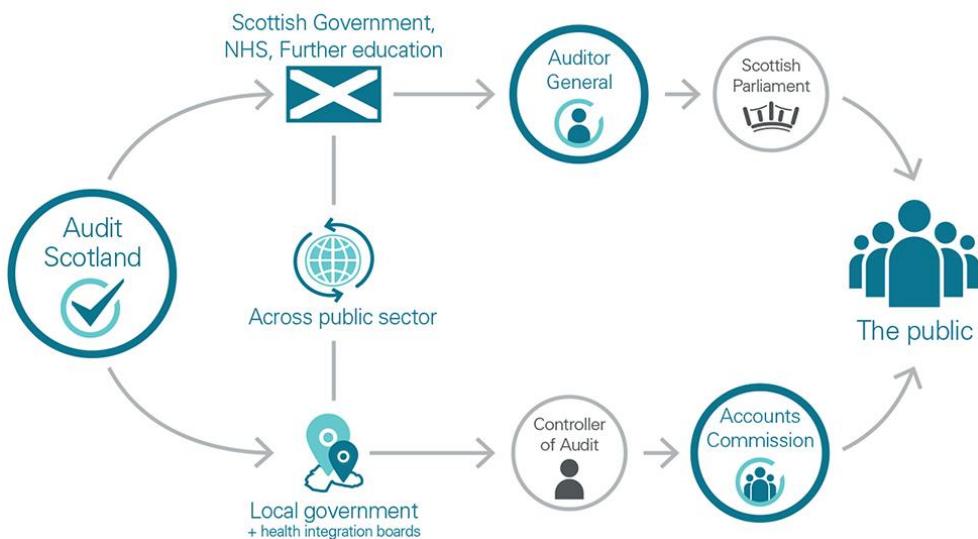
Prepared for the Royal Botanic Garden Edinburgh and the Auditor General for Scotland

October 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 financial statements

- 1 Unqualified audit opinions on the annual report and accounts of the Royal Botanic Garden Edinburgh (RBGE).
- 2 Improvements are required to the fixed asset accounting.

Financial management

- 3 RBGE has strong budget monitoring and control arrangements that allow both trustees and senior staff to carry out effective scrutiny of finances.

Financial sustainability

- 4 RBGE should prepare medium to long term financial plans based on sensitivity analysis and scenario planning for possible budget changes and to support the planned use of the funds available from the Botanics Foundation.
- 5 There are no significant concerns about the overall financial position.

Governance and transparency

- 6 RBGE has strong governance arrangements in place.
- 7 Although RBGE is open and transparent in the way it conducts its business there is some scope for improvement.

Value for money

- 8 RBGE has a well-developed performance management framework in place.

Introduction

1. This report is a summary of our findings arising from the 2016/17 audit of the Royal Botanic Garden Edinburgh (RBGE).

2. The scope of our audit was set out in our Annual Audit Plan presented to the February 2017 meeting of the Audit Committee. This report comprises:

- an audit of the annual report and accounts
- consideration of the wider dimensions set out in the *Code of Audit Practice 2016* as illustrated 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:

- obtaining an understanding of the key controls that operate within RBGE's main financial systems and reviewing the governance arrangements
- an audit of the RBGE's 2016/17 annual report and accounts including the issue of an independent auditor's report.

4. RBGE is responsible for preparing financial statements that give a true and fair view, for the accuracy of the other information in the annual report and accounts, and for establishing effective arrangements for governance, propriety and regularity that enable the board to successfully deliver its objectives.

- 5.** Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [*Code of Audit Practice 2016*](#), supplementary guidance and, guided by the auditing profession's ethical guidance.
- 6.** These responsibilities include giving independent opinions on the financial statements, regularity, the remuneration, the Trustee's report and the governance statement. We also review and report on the arrangements within RBGE to manage its performance, regularity 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*](#) and supplementary guidance.
- 8.** The weaknesses or risks identified in this report are only those that have come to our attention during our normal audit work, and may not be all that exist. Also, our annual audit report contains an action plan at [*Appendix 1 \(page 18\)*](#). It sets out specific recommendations, responsible officers and dates for implementation.
- 9.** Communication in this report of matters arising from the audit of the annual report and accounts or of risks or of weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.
- 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 the board and the Auditor General for Scotland 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 cooperation and assistance during the audit.

Part 1

Audit of 2016/17 financial statements



Main judgements

Unqualified audit opinions on the annual report and accounts.

Improvements are required to the fixed asset accounting.

Unqualified audit opinions

13. The annual report and accounts for the year ended 31 March 2017 were approved by the board on 11 October 2017. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements;
- an unqualified opinion on the regularity of expenditure and income; and
- an unqualified audit opinion on the remuneration report, Trustees' report and governance statement.

14. Additionally, we are satisfied that there are no matters which we are required by the Auditor General to report by exception.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

Submission of annual report and accounts for audit

15. We received the unaudited accounts on 29 June 2017, in line with our agreed audit timetable.

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

Risk of material misstatement

17. [Appendix 2 \(page 19\)](#) 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.

Materiality

18. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement, both individually and collectively.

19. Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit. On receipt of the annual

accounts, and following consideration of the results of our interim audit testing, we reviewed our original materiality calculations and revised them based on the updated information available. Our materiality values are 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.	£165,000
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 50% of overall materiality.	£83,000
Reporting threshold – 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 2% of overall materiality.	£3,000

Source: Audit Scotland

Evaluation of misstatements

20. We identified 7 misstatements in the unaudited financial statements. These resulted in a reduction of net expenditure of £0.1 million and an increase in net assets of £0.1million. All errors were adjusted in the revised financial statements.

21. The total value of misstatements in 2016/17 exceeded our overall materiality and further audit procedures were performed to provide assurance that the errors identified were isolated in nature and not pervasive to either the account area or the financial statements. No further issues were identified.

Significant findings from the audit

22. International Standard on Auditing (UK and Ireland) 260 requires us to communicate significant findings from the audit to you. These are summarised in [Exhibit 3](#). Where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in [Appendix 1 \(page 18\)](#) has been included.

Exhibit 3

Significant findings from the audit of financial statements

Issue	Resolution
1. Fixed assets Several amendments were required to the accounts relating to fixed assets. Amendments included recalculation of the depreciation, and accumulated depreciation charges for the year, an overstatement of depreciation on office equipment of £157,000 and removal of indexation against assets under construction.	All corrections were agreed with finance staff and were adjusted for in the accounts. Finance staff have agreed to review the asset accounting process. <u>Action Plan (Appendix 1, point 1),</u>
2. Accruals Testing of accruals identified that two items totalling £50,000 were incorrectly accrued in 2016/17. In addition an invoice for £26,000 which should have been accrued had been omitted.	Accruals have been amended in the audited accounts.
3. Botanics Foundation The unaudited accounts recognised accrued income due from the Botanics Foundation of £46,000 as a donation in year. As a result of audit findings this income was no longer required.	The Botanics Foundation agreed not to gift the money in year and RBGE have removed this from the audited accounts.

Source: Audit Scotland

Part 2

Financial management



Main judgements

RBGE has strong budget monitoring and control arrangements that allow both trustees and senior staff to carry out effective scrutiny of finances.

Systems of internal control operated effectively in 2016/17.

Financial performance in 2016/17

23. The main financial objective for RBGE is to provide a break-even position each year on a cash income / spend basis. As a Non-Departmental Public Body, RBGE is primarily funded by the Scottish Government by way of grant-in-aid. In 2016/17 RBGE received £11.4 million budget from the Scottish Government. This comprised an operating budget of £8.5 million, capital budget of £1.1 million and funding for non-cash items (depreciation) of £1.8 million. Outturn against these budgets is shown in [Exhibit 4](#) and the Scottish Government is aware of the small overspend against non-cash DEL.

24. This grant in aid income was supplemented by other income of £6.9 million including gift aid from RBGE's wholly owned trading subsidiary, the Botanics Trading Company Ltd, of £0.6 million, donations and legacy income of £1.3 million and other income from commercial activities in such as admissions and education.

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

Exhibit 4

Performance against budget in 2016/17

Performance	Initial budget £m	Final budget £m	Actual outturn £m	Overspend/ (underspend) £m
				(under)spend £m
Resource DEL	8.5	8.5	8.5	-
Capital DEL	-	1.1	1.1	-
Total	8.5	9.6	9.6	-
Non Cash DEL	-	1.8	1.9	0.1
Total	8.5	11.4	11.5	0.1

Source: RBGE Annual Report and Accounts 2016/17

25. Expenditure in 2016/17 totalled £17.3 million resulting in net expenditure of £0.7 million. This is after a donation to the Botanics Foundation of £1.0 million.

Donation to the Botanics Foundation

26. The Botanics Foundation was set up in 1997 to hold and manage funds to support RBGE, with the Foundation allocating these funds after reviewing applications and business cases. In June 2017 the Board of Trustees decided that any legacy income, which does not form part of RBGE's overall forecast, should be redirected to the Foundation, whilst ensuring the original wishes of the legator are maintained. In 2016/17 RBGE donated £1.0 million of legacy income to the foundation. This has been recorded as expenditure in the accounts.

Internal controls

27. 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 RBGE has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

28. Our findings were included in an interim audit report presented to the Audit Committee in June 2017. We concluded that the controls were operating effectively. No significant internal control weaknesses were identified during the audit which could affect RBGE'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.

Budgetary processes

29. We also reviewed RBGE's budgetary processes and budget monitoring arrangements. From our review of budget monitoring reports, review of committee papers and attendance at committees we confirmed that senior management and trustees receive regular, timely and up to date financial information on the financial position.

30. We concluded that RBGE has strong budget monitoring and control arrangements that allow both trustees and senior staff to carry out effective scrutiny of its finances.

Prevention and detection of fraud and irregularity

31. We assessed the RBGE's arrangements for the prevention and detection of fraud. Our audit work covered a number of areas such as whistleblowing and review of the counter fraud strategy.

32. We concluded that RBGE is proactive in promoting fraud awareness and had appropriate and adequate arrangements in place for fraud detection and prevention during 2016/17.

National Fraud Initiative

33. The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise coordinated by Audit Scotland. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or error.

34. The latest position on NFI investigations by RBGE is summarised in [Exhibit 5](#).

Exhibit 5

Total number of matches	Number recommended for investigation	Completed/closed investigations
		
196	32	157

Source: NFI website

35. RBGE acknowledge that NFI allows them to target resources at risk areas and progress on NFI, and the outcomes from the reviews, are reported regularly to the Audit Committee.

36. RBGE is making good progress in following up matches identified from the latest NFI exercise. No frauds or errors have been identified from matches investigated so far.

Standards of conduct and arrangements for the prevention and detection of bribery and corruption

37. We have reviewed the arrangements in place to maintain standards of conduct including the Staff Handbook and Civil Service and Members' Codes of Conduct. There are established procedures for preventing and detecting any breaches of these standards including any instances of corruption.

38. Based on our review of the evidence we concluded that RBGE has appropriate arrangements in place for the prevention and detection of bribery corruption. We are not aware of any specific issues that we need to bring to your attention.

Part 3

Financial sustainability



Main judgements

RBGE should prepare medium to long term financial plans based on sensitivity analysis and scenario planning for possible budget changes and to support the planned use of the funds available from the Botanics Foundation.

There are no significant concerns about overall financial position.

Financial planning

39. The Board agreed the 2017/18 budget for RBGE in February 2017. The budget is set to meet an expenditure requirement of £12.3 million from the following income sources:

- Grant in aid - £8.5 million
- Self generated income - £3.6 million
- Botanics Foundation - £0.2 million

40. The grant in aid allocation from the Scottish Government has been held at the 2016/17 level. Initial budget discussions identified a funding gap of £0.7 million which has been addressed by increased income projections (£0.4 million) and further decisions to reduce expenditure across a number of areas (£0.3 million). Given these additional pressures, to increase income while reducing costs, delivering a balanced year end outturn will be challenging for RBGE.

2016/17 financial position

41. The Consolidated Balance Sheet summarises what is owned and owed by RBGE and its group. The annual report and accounts show that RBGE and its group has net assets of £49.8 million a small decrease of £0.8 million which shows a stable overall financial position.

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.

Medium to long term financial planning

42. RBGE's Corporate plan 2015 – 2020 covers a five year period and includes a high level financial plan covering that period based on fixed grant in aid funding and the assumed level of other income that will be available. Below this the annual business plan sets out how RBGE will achieve its delivery commitments each year.

43. We reviewed the financial planning systems and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

44. We recognise that RBGE receives a significant proportion of funding from the Scottish Government through grant in aid (approximately 70%) and that this is set

on a year-on-year basis by the Scottish Government. However, this should not preclude RBGE from preparing medium to long term financial plans based on sensitivity analysis and scenario planning for possible budget changes and to support the planned use of the funds available from the Botanics Foundation.

[Action plan \(Appendix 1, point 2\)](#)

Part 4

Governance and transparency



Main judgements

RBGE has strong governance arrangements in place.

RBGE is open and transparent in the way it conducts its business but with some scope for improvement.

Governance arrangements

45. As part of our wider review of governance arrangements across the public sector we completed a follow up of the key points identified in the 'Role of Boards' national report, published in September 2010, and included the findings in our [interim report](#). We identified that registers of interest were not being kept up to date and that there was no formal evidence of trustees being asked to declare interests at the beginning of Board meetings. We can confirm that these weaknesses have already been addressed.

46. RBGE has strong arrangements in place which support good governance and accountability.

Governance Statement

47. RBGE must prepare a governance statement within the annual report and accounts. There is no prescribed format for the statement, however there is guidance on the content and assurances that should be obtained.

48. We concluded that the governance statement included in the 2016/17 annual report and accounts complies with the issued guidance and based on our knowledge and work performed presents a comprehensive picture of governance arrangements and matters.

Internal audit

49. Internal audit provides RBGE and the Accountable Officer with independent assurance on overall risk management arrangements, the operation of internal controls and corporate governance processes.

50. The internal audit function is carried out by Henderson Loggie. We carried out a review of the adequacy and concluded that they operate in accordance with the Public Sector Internal Audit Standards (PSIAS) and have sound documentation standards and reporting procedures in place.

Risk management

51. RBGE has a high level risk register in place which is presented and discussed at each Board meeting. In addition the corporate risk register is reviewed at the Audit Committee and Board at least once a year. This review is designed to

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.

ensure that the risks identified, and the associated mitigating actions, are appropriate and relevant.

52. We concluded that the risk management arrangements are effective and include appropriate reporting to the Board.

Transparency

53. Transparency means that stakeholders, including the public, have access to understandable, relevant and timely information about how the board is taking decisions and how it is using public resources.

54. RBGE's website is the principal means by which information is made available to the public. RBGE committee and Board meetings are not open to the public. Detailed Board minutes are published on the website but Board and committee papers and committee meeting minutes are not available publicly.

55. With increasing public expectations for more openness in the conduct of public business, RBGE should consider whether there is scope to enhance transparency and keep this area under review.

[Action plan \(Appendix 1, point 3\)](#)

Part 5

Value for money



Main judgements

RBGE has a well-developed performance management framework in place.

Performance management

56. Accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. The Auditor General may require that we consider whether accountable officers have put in place appropriate arrangements to satisfy their corresponding duty of Best Value. Where such requirements are not specified we may, in conjunction with RBGE, agree to undertake local work in this area.

57. The performance of RBGE is monitored by the Board against a number of performance targets which support the delivery of the Scottish Government's national performance framework. These targets and their trajectories are set out in the RBGE's Corporate Plan 2015-2020 and are supported by the annual Business Plan. The Board is kept well informed of performance across all areas of activity.

58. We concluded that RBGE has an effective performance management framework in place which supports the achievement of value for money and continuous improvement in the way services are delivered.

Value for money is concerned with using resources effectively and continually improving services.

National performance audit reports

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

Appendix 1

Action plan 2016/17

2016/17 recommendations for improvement

Page no.	Issue / risk	Recommendation	Management response
9	<p>1. Fixed Assets</p> <p>Several issues were identified with the accounting for fixed assets in the unaudited accounts. A number of changes were required as a results of the audit process</p> <p>Risk – RBGE does not hold accurate records of its assets.</p>	<p>RBGE should review its asset records and ensure they are accurate and fit for purpose.</p>	<p>The finance team will review the asset records and ensure they are accurate and fit for purpose.</p> <p>Head of Finance.</p> <p>31 March 2018.</p>
14	<p>2. Medium to long term financial planning</p> <p>Although RBGE includes a high level 5 year financial plan within the Corporate Plan, this is not based on a range of scenarios and does not support medium to long term planning.</p> <p>Risk – RBGE is not able to respond to financial challenges over the medium to long term.</p>	<p>Although RBGE receives a significant proportion of funding from grant in aid and this is set on a year-on-year basis by the Scottish Government this should not preclude RBGE from preparing medium to long term financial plans based on sensitivity analysis and scenario planning.</p>	<p>RBGE undertakes an appropriate level of sensitivity analysis and scenario planning, particularly in relation to potential changes in Government funding.</p>
16	<p>3. Transparency</p> <p>RBGE committee and Board meetings are not open to the public. Detailed Board minutes are published on the website but Board and committee papers and committee meeting minutes are not available publicly.</p> <p>Risk – RBGE is not viewed as being open and transparent.</p>	<p>With increasing public expectations for more openness in the conduct of public business, RBGE should consider whether there is scope to enhance transparency and keep this area under review.</p>	<p>The Regius Keeper and RBGE Board will keep under regular review whether there is scope to enhance transparency.</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 conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit Risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
1 Management override of controls 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 the risk of management override of controls in order to change the position disclosed in the financial statements.	<ul style="list-style-type: none"> Detailed testing of journal entries. Review significant management estimates and evaluate the impact of any variability in assumptions. Focused testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business. 	<p>Results - Our audit procedures for journals, management estimates and accruals and prepayments, did not uncover any significant issues. There were no significant transactions outside the normal course of business.</p> <p>Conclusion – No issues were identified that indicate management override of controls.</p>
2 Risk of Fraud Over Income RBGE receives a significant amount of income, (£2.9m) in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.	<ul style="list-style-type: none"> Analytical procedures on income streams. Detailed testing of income transactions focusing on the areas of greatest risk. 	<p>Results – We did not identify any significant issues from our testing of income streams.</p> <p>Conclusion – No fraud issues were identified.</p>
3 Revenue and Capital Recognition In 2015/16, RBGE had capitalised costs in relation to its cloud-based software as part of the new payroll system and this was subsequently adjusted following the audit process. There is a risk that non-current assets and net expenditure are materially misstated in the 2016/17 financial statements.	<ul style="list-style-type: none"> Areas of uncertainty about classification will be discussed with Audit Scotland before the draft accounts stage. 	<p>Results – Finance staff discussed plans to capitalise expenditure throughout the year and audit testing did not identify any issues.</p> <p>Conclusion – Expenditure has been correctly capitalised in year.</p>

Audit Risk	Assurance procedure	Results and conclusions
4 Group Accounts	<ul style="list-style-type: none"> Review of group boundary assessment carried out by RBGE prior to financial statements audit. 	<p>Results - In June 2017 the Board of Trustees formally noted that RBGE had no control or influence over the Botanics Foundation and it is therefore independent. Audit testing did not identify any issues with this decision.</p> <p>Conclusion – RBGE's group structure is appropriate.</p>
5 Payroll System	<ul style="list-style-type: none"> Early substantive testing on payroll costs. Analytical procedures on the payroll costs throughout the year. 	<p>Results - No issues were identified from our testing of staff costs.</p> <p>Conclusion – Staff costs are correctly valued in the accounts.</p>
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
6 Backlog of Maintenance	<ul style="list-style-type: none"> Review of Board papers to assess whether any further action has been taken. Review of budget and allocation monitoring letters to identify whether any additional funding has been provided to address the backlog of maintenance. 	<p>Results – No significant progress in dealing with the maintenance backlog.</p> <p>Conclusion – RBGE continue to treat this as a priority area.</p>
7 Audit Committee Membership	<ul style="list-style-type: none"> Attendance at Audit Committee meetings. 	<p>Results – During 2017 RBGE appointed a new Chair to the Audit Committee.</p> <p>Conclusion – Appropriate committee membership in place.</p>

Appendix 3

Summary of national performance reports 2016/17



	Month	Report Title	Icon	Category
	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

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