

# Tay Road Bridge Joint Board

2016/17 Annual Audit Report



 AUDIT SCOTLAND

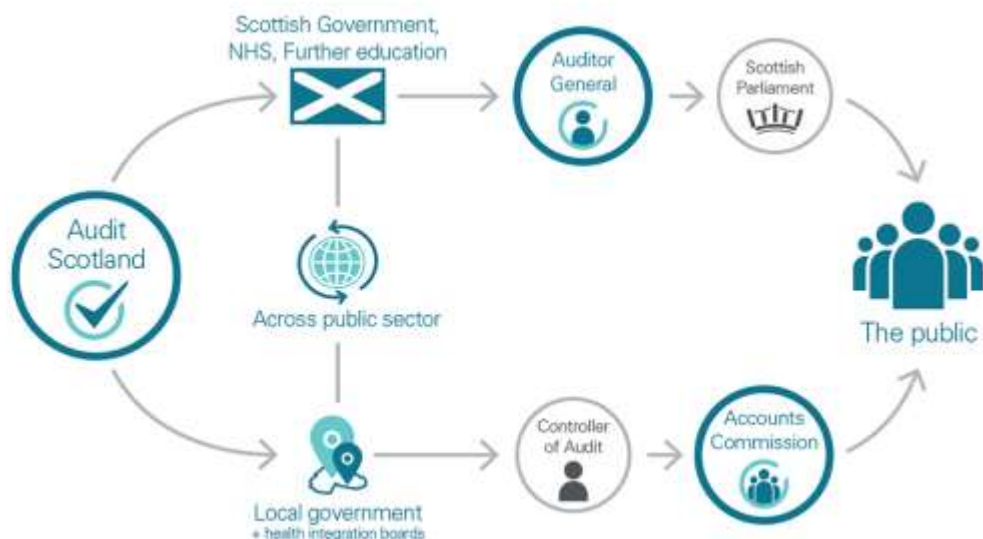
To Members of Tay Road Bridge Joint Board and the Controller of Audit

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

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## Audit of the 2016/17 annual accounts

- 1 Our audit opinion was unqualified. This covered the financial statements, management commentary, remuneration report and the annual governance statement.
- 2 A number of changes to the Management Commentary were required in order that it complied with the requirements of the Code.
- 3 The working papers provided in support of the annual accounts were of a good standard.

## Financial management

- 4 Board members and senior management scrutinise and monitor the joint board's finances. The joint board operated within budget, leaving the general reserve balance unchanged from 2015/16 at £1.161 million.
- 5 Controls relating to financial systems and procedures are designed appropriately and operating effectively.

## Financial sustainability

- 6 The joint board prepared a three year revenue budget to 2019/20, based on consistent annual Scottish Government funding levels over the period.
- 7 The joint board's level of uncommitted general reserve as at 31 March 2017 exceeds the minimum level in the approved reserve strategy,
- 8 We consider the joint board's financial position to be sustainable for the foreseeable future.

## Governance and transparency

- 9 The joint board has appropriate arrangements in place that support scrutiny of decisions.
- 10 The joint board is open and transparent in the way that it conducts its business, with the public able to attend meetings.

## Value for money

- 11 Value for money consideration of exit package payments cannot be evidenced.

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# Introduction

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1. This report is a summary of the findings arising from the 2016/17 audit of Tay Road Bridge Joint Board (the joint board).

2. The scope of the audit was set out in our Annual Audit Plan presented to the March 2017 meeting of the Joint Board (the Board). This report comprises:

- an audit of the annual accounts
- consideration of the audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 1](#).

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## Exhibit 1

### Audit dimensions



Source: Code of Audit Practice 2016

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3. The main elements of our audit work in 2016/17 have been:

- an interim audit of the main financial systems and governance arrangements
- audit work covering arrangements for securing Best Value relating to financial management and financial sustainability
- an audit of the 2016/17 annual accounts including the issue of an independent auditor's report setting out our opinions.

4. The joint board is responsible for preparing annual accounts that show a true and fair view in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It is also responsible for establishing effective governance arrangements and ensuring financial management is effective.

- 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.** As public sector auditors we provide an independent auditor's report on the annual accounts. We also review and report on the arrangements within the joint board to manage its performance and use of resources such as money, staff and assets. Additionally, we report on the joint board's best value arrangements. 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. It 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 any 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 Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://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

**Unqualified audit opinions on the annual accounts.**

**A number of changes to the Management Commentary were required in order that it complied with the requirements of the Code.**

**The working papers provided in support of the annual accounts were of a good standard.**

### Audit opinions

**13.** The annual accounts for the year ended 31 March 2017 were approved by the Tay Road Bridge Joint Board on 11 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.

The annual accounts are the principal means of accounting for the stewardship of the joint board's resources and its performance in the use of these resources.

### Submission of annual accounts for audit

**15.** We received the unaudited annual accounts on 28 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.

### 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 our conclusions.

### Materiality

**18.** Materiality defines the maximum error that we are prepared to accept and still conclude that 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. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

19. On receipt of the annual accounts we reviewed our materiality calculations. The materiality levels set for the joint board are summarised in Exhibit 2.

## Exhibit 2

### Materiality values

Materiality level	Amount
<b>Overall materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 0.5% of net assets for the year ended 31 March 2017.	£353,000
<b>Performance materiality</b> – 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 75% of overall materiality.	£265,000
<b>Lower level performance materiality-</b> This is a separate trigger point for errors identified in the comprehensive income and expenditure statement.	£30,000
<b>Reporting threshold (i.e. clearly trivial)</b> – 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 5% of overall materiality.	£18,000

Source: Audit Scotland

### How we evaluate misstatements

20. No misstatements were identified during the audit, which exceeded our reporting threshold.

21. A small number of presentational and monetary adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements. None of these adjustments had an impact on the overall position.

### Significant findings

22. International Standard on Auditing 260 (UK & Ireland) requires us to communicate to you significant findings from the audit. A significant finding is highlighted in [Exhibit 3](#) (the finding has resulted in a recommendation to management, and a cross reference to the Action Plan in [Appendix 1](#) has been included).



## Exhibit 3

### Significant findings from the audit

Issue	Resolution
<p><b>1. Management Commentary - non-compliance with Guidance and Regulations</b></p> <p>A number of disclosures required by extant guidance and Regulations had not been presented appropriately in the Management Commentary. This required a number of amendments to the Management Commentary.</p>	<p>The annual accounts have been amended to include the appropriate disclosures.</p> <p><a href="#">Action Plan (Appendix 1, point 1)</a></p>

Source: Tay Road Bridge Joint Board Annual Accounts 2016/17

### Going concern

**23.** The joint board has net assets of £70.417 million. The joint board has highlighted at note 2 to the financial statements, the high degree of uncertainty about future levels of public sector funding, but has determined that this uncertainty is not sufficient to provide an indication that the assets of the joint board might be impaired. We would concur with management's conclusion that it is appropriate to account for the joint board as a going concern..

### Objections

**24.** The Local Authority Accounts (Scotland) Regulations 2014 require a local authority 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. The joint board complied with the regulations. No objections were received in relation to the joint board's accounts.

# Part 2

## Financial management



### Main judgements

Members and senior management scrutinise and monitor the joint board's finances. The joint board operated within budget, leaving the general reserve balance unchanged from 2015/16 at £1.161 million.

The joint board has appropriate internal controls in place within main financial systems and our testing confirmed that these were operating effectively. We did not identify any significant internal control weaknesses.

### Financial performance in 2016/17

25. For the year ended 31 March 2017, the joint board anticipated a budgeted contribution to general reserve of £0.050 million. An overspend of £0.050 million in 2016/17 resulted in no contribution being made to general reserve, which therefore remained at the 2015/16 level of £1.161 million. The more significant variations to budget are summarised in [Exhibit 4](#).

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

### Exhibit 4

Summary of significant variations against budget

Area	Variance Favourable/ (unfavourable)	Reason(s) for variance
Administration	£0.080 million	Lower costs on medicals, electricity, insurance premiums and internal audit fees partly offset by additional cost of Administration Office repairs, 50 <sup>th</sup> anniversary celebrations and artwork

Area	Variance Favourable/ (unfavourable)	Reason(s) for variance
Operations	£(0.084) million	Increased salary costs partly offset by additional training costs.
Plant and equipment	£0.037 million	Efficiency savings on electricity costs and lower expenditure on navigational lights, plant hire, equipment maintenance, fuel costs and professional fees.
Bridge maintenance	£0.059 million	Lower costs for toilet refurbishment, materials, weather forecasting and structural inspections partly offset by increased training and ground maintenance costs.
Non specific grant income	£(0.047) million	Reduction in grant income to reflect underspends in service expenditure
Accounting adjustments	£(0.050) million	Increased pension costs

Source: Tay Road Bridge Joint Board Annual Accounts 2016/17

## Capital expenditure

**26.** The joint board incurred capital expenditure of £0.077 million in 2016/17. Capital funding provided by the Scottish Government amounted to £0.500 million resulting in £0.423 million of unused capital receipts which were carried forward in the capital grants unapplied account for future use. This increased the capital grants unapplied account to £1.299 million as at 3 March 2017.

**27.** The main item of slippage in capital expenditure in 2016/17 is £0.160 million for a CCTV project which will go ahead in 2017/18. In addition, a project for paintwork to box girders budgeted at £0.160 million did not go ahead following receipt of a consultant's report that the existing paintwork is in good condition.

**28.** The 2017/18 to 2019/20 capital programme anticipates capital expenditure of £2.910 million over the period, with £1.140 million to be funded from the capital grants unapplied account. The balance of £1.770 million is anticipated to be funded by capital from current revenue of £0.375 million and further Scottish Government capital grant. Only £0.500 million of capital grant for 2017/18 has been agreed, leaving an additional funding requirement of £0.895 million for the period 2018-20.

## Budgetary monitoring and control

**29.** The Board receives financial monitoring reports at each of the quarterly Board meetings. From our review of these reports and attendance at Board meetings we concluded that they provided an overall picture of the budget position at service level. Also, the reports forecast out-turn position for the year and include good narrative explanations for significant variances against budget. They allow members and officers to carry out scrutiny of the joint board's finances.

## Financial capacity within Tay Road Bridge Joint Board

**30.** Dundee City Council's Executive Director of Corporate Services (Section 95 officer) has the role of Treasurer with responsibility for finance, and has direct

access to the Assessor and the Board. We concluded that the Section 95 officer has appropriate status within the joint board and complies with the principles set out in CIPFA's *Role of the Chief Financial Officer (2016)*.

## Internal controls

**31.** Dundee City Council, as host authority, provides support in some key areas of business, particularly in finance, legal and information technology.

**32.** As part of our audit we identified and inspected the key internal controls in a number of the systems used by Dundee City Council for the processing and recording of transactions and the preparation of the financial statements of the joint board. Our objective was to gain assurance that the joint board has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

**33.** No significant control weaknesses were identified which could affect the joint board'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.

## Prevention and detection of fraud

**34.** We have responsibility for reviewing the arrangements put in place by management for the prevention and detection of fraud. We reviewed the joint board's arrangements including policies and codes of conduct for staff and elected members, whistleblowing and fraud prevention.

**35.** Based on the evidence reviewed by us, we concluded that the joint board has adequate arrangements for the prevention and detection of fraud.

# Part 3

## Financial sustainability



### Main judgement

**The joint board prepared a three year revenue budget to 2019/20, based on consistent annual Scottish Government funding levels over the period.**

**The joint board's level of uncommitted general reserve as at 31 March 2017 exceeds the minimum level in the approved reserve strategy,**

**We consider the joint board's financial position to be sustainable for the foreseeable future.**

### Financial planning

**36.** The 2017/18 budget was approved by the Board in December 2016. The budget anticipates achieving a surplus for the year of £0.100 million which the joint board proposes to use to fund capital expenditure (CFER). The budgeted income includes £1.700 million of revenue funding from the Scottish Government. This level of revenue funding from the Scottish Government is forecast to remain at £1.700 million per annum for the period to March 2020.

**37.** The joint board holds a general reserve. The main purpose of the general reserve is to provide a contingency fund to meet unexpected expenditure and as a working balance to help cushion the impact of uneven cash flows. The general fund reserve balance held by the joint board at 31 March 2017 remained at the same level as 31 March 2016, at £1.161 million.

**38.** The joint board has produced a three year budget (2017-20) which anticipates further surpluses of £0.113 million for the period 2018/19 to 2019/20. Further capital funding from revenue of £0.275 for the period is proposed however, and the joint board proposes to fund the balance of £0.162 million from the general reserve. The general reserve is anticipated to reduce to £0.999 million by 31 March 2020.

**39.** The joint board reviews the level of its reserves when setting the budget each year. The joint board's approved reserves strategy specifies that uncommitted reserves should be £0.800 million and therefore the joint board's level of uncommitted general reserve as at 31 March 2017 exceeds the minimum level in the approved reserve strategy.

**40.** We consider the joint board's financial position to be sustainable for the foreseeable future.

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

**The joint board has appropriate arrangements in place that support scrutiny of decisions.**

**The joint board is open and transparent in the way that it conducts its business, with the public able to attend meetings. Minutes of Board meetings and agenda papers and other key documents are available on the joint board's website for public inspection.**

### Governance arrangements

**41.** 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.

**42.** Members and management of the joint board are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.

**43.** Based on our observations and audit work performed during 2016/17, we concluded that the joint board has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision-making.

### Management commentary, annual governance statement and remuneration report

**44.** The Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 requires local government bodies 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. As noted at exhibit 3, amendments were required to the management commentary to bring the Management Commentary into line with extant guidance and Regulations.

**45.** Based on our knowledge and work performed, we have concluded that the management commentary, annual governance statement and remuneration report are consistent with the financial statements.

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

**46.** Internal audit provides senior management and elected members with independent assurance on the joint board's overall risk management, internal control and corporate governance processes.

**47.** The internal audit function is carried out by Henderson Loggie who were re-appointed internal auditors for 3 years commencing April 2016. We carried out a review of the adequacy of the internal audit function and concluded that overall, the internal audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place..

**48.** To avoid duplication effort we place reliance on the work of internal audit wherever possible. In 2016/17 we considered internal audit report findings as part of our wider dimension work.

## Transparency

**49.** Transparency means that the public has access to understandable, relevant and timely information about how the joint board is taking decisions and how it is using resources such as money, people and assets.

**50.** The joint board demonstrates a commitment to transparency with meetings of the Board open to members of the public and minutes of Board meetings available on the joint board's website. Key documents including the annual accounts, are also available on the website.

**51.** Overall, we concluded that the joint board conducts its business in an open and transparent manner.

## Equalities

**52.** The Equality Act 2010 introduced a public sector general duty that encourages public bodies to mainstream equality as part of their core work. The Act requires that by no later than 30 April 2015 and every two years thereafter, public bodies must publish a report on the progress made to achieve the quality of outcomes it has set.

**53.** The Board approved its annual equalities mainstreaming report at its June 2017 meeting. The report includes details of progress made towards achieving equality outcomes and sets out the equality outcomes towards which progress will be monitored over the period to 2019.

**54.** We have concluded that the joint board is meeting the statutory requirements for publication of equalities information.

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# Part 5

## Value for money

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### Main judgement

**Value for money consideration of exit package payments cannot be evidenced.**

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#### Severance payments

**55.** As part of a revision of the staff structure, the Board approved Voluntary Early Retirement and Voluntary Redundancy schemes. Under the scheme 5 members of staff left the organisation in 2016/17 and received exit packages. The total cost of the exit packages, which includes redundancy payments, pension lump sums, pension strain costs and capitalised compensatory added years, was £0.454 million.

**56.** We tested a small sample of exit payments and were satisfied that they were properly calculated. However, we were unable to obtain any evidence of a business case to support that the exit packages represent value for money.

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

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#### Recommendation 2

**Business cases should be prepared and retained to evidence that exit packages represent value for money to the joint board. The business case should be presented to members and should include consideration of the payback period of the exit package over an appropriate period.**

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# Appendix 1

## Action plan 2016/17

### 2016/17 recommendations for improvement

Page no.	Issue/risk	Recommendation	Agreed management action/timing
9	<p><b>1. Management Commentary: non-compliance with guidance and Regulations</b></p> <p>A number of disclosures required by extant guidance and Regulations had not been presented appropriately in the Management Commentary.</p> <p><b>Risk: The accounts may not comply with current guidance and Regulations.</b></p>	<p>The joint board should ensure that there is a process in place to ensure that the requirements of existing guidance and Regulations are met.</p>	<p>The Management Commentary has been amended to ensure compliance with guidance and Regulations.</p> <p>Any further requirements will be reflected in future years.</p> <p><b>Responsible officer:</b> Treasurer</p> <p><b>Action by:</b> June 2018</p>
16	<p><b>2. Exit packages</b></p> <p>Management were unable to provide evidence that exit package payments represented value for money to the joint board.</p> <p><b>Risk:</b> Exit package payments may not represent value for money</p>	<p>Business cases should be prepared and retained to evidence that exit packages represent value for money to the joint board. The business case should be presented to members and should include consideration of the payback period of the exit package over an appropriate period.</p>	<p>Recommendations will be complied with in future.</p> <p><b>Responsible officer:</b> Treasurer / Bridge Manager</p> <p><b>Action by:</b> Immediately</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
<b>Risks of material misstatement in the financial statements</b>		
<p><b>1 Risk of fraud over expenditure</b></p> <p>ISA 240 <i>The auditor's responsibilities relating to fraud in an audit of financial statements</i> include certain requirements relating to the auditor's consideration of fraud. The Code of Audit Practice requires consideration of risk of fraud over expenditure. Tay Road Bridge Joint Board incurs significant expenditure which requires audit coverage.</p>	<ul style="list-style-type: none"> <li>assessment and walk-through of key financial controls over expenditure.</li> <li>detailed testing of transactions focusing on the areas of greatest risk.</li> </ul>	<p>No significant issues were found in relation to controls in place across the key financial systems. We reviewed expenditure transactions during the year – no issues highlighted in relation to the risk of fraud over expenditure.</p> <p>We reviewed the joint board's involvement in the National Fraud Initiative highlighting improvements including:</p> <ul style="list-style-type: none"> <li>formal reporting of progress to Board members</li> <li>the timeous completion of recommended matches.</li> </ul>
<p><b>2 Risk of management override of controls</b></p> <p>Management has the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>detailed testing of journals</li> <li>review of accounting estimates for bias.</li> <li>evaluating significant transactions that are outside the normal course of business.</li> </ul>	<p>Journal entry adjustments were tested and no indications of management override of controls were found.</p> <p>Judgements and estimations applied were tested to confirm they were appropriate and reasonable. No issues were highlighted with the judgements and estimates applied.</p> <p>We reviewed transactions during the year – no issues were highlighted where significant transactions outside the normal course of business.</p>
<p><b>3 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas such as pensions and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<ul style="list-style-type: none"> <li>review of the work of an expert for the actuary and the valuer</li> <li>focused testing of non current asset, pension and provisions.</li> </ul>	<p>Reviewed the work of the actuary. No issues were identified.</p> <p>Judgements and estimations applied were tested to confirm they were appropriate and reasonable. No issues were highlighted with the judgements and estimates applied.</p>

Audit risk	Assurance procedure	Results and conclusions
<p><b>4 Revisions to the presentation of the financial statements</b></p> <p>The 2016/17 Code of Practice on Local Authority Accounting makes a number of changes in the presentation of the financial statements, including:</p> <ul style="list-style-type: none"> <li>• changes to the structure of the Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement, with associated restatement of prior year figures.</li> <li>• a new expenditure and funding analysis</li> <li>• changes to the requirements of the annual governance statement to provide additional disclosures</li> </ul> <p>These changes present a risk of material misstatement in the financial statements if they are not properly actioned.</p>	<ul style="list-style-type: none"> <li>• focussed testing on the financial statements to ensure that the changes have been properly actioned.</li> </ul>	<p>We reviewed the unaudited accounts and confirmed that changes have been applied.</p>

# Tay Road Bridge Joint Board

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