

NHS Tayside

Annual Audit Plan 2017/18



 AUDIT SCOTLAND

Prepared for NHS Tayside

6 December 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.

Contents

Risks and planned work	4
Audit risks	4
Reporting arrangements	9
Audit fee	9
Responsibilities	10
Audit scope and timing	11
Financial statements	11
Materiality	11
Internal audit	13
Audit dimensions	13
Independence and objectivity	15
Quality control	15
Adding value	16

Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Audit risks

3. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for NHS Tayside. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1

2017/18 Key audit risks

Audit Risk	Source of assurance	Planned audit work
Financial statement issues and risks		
<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 annual accounts.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p> <p>Substantive testing of transactions after the year end to confirm expenditure and income has been accounted for in the correct financial year.</p>
<p>2 Risk of fraud over income</p> <p>NHS Tayside receives a significant amount of income in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA 240,</p>	<p>Budget monitoring by management.</p> <p>Internal control processes built into systems utilised by the board.</p> <p>Fraud reports are regularly</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>

Audit Risk	Source of assurance	Planned audit work
<p>there is an inherent risk of fraud.</p>	<p>monitored and information across Scotland is routinely shared.</p> <p>There are a range of measures in place to prevent and detect fraud, including Standing Financial Instructions, Standing Orders and a Code of Conduct for Staff which incorporates both whistleblowing and fraud policies.</p>	
<p>3 Risk of fraud over expenditure</p> <p>Most public sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure.</p> <p>The Code of Audit Practice requires consideration of risk of fraud over expenditure (excluding payroll costs which are already a core part of all annual audits). NHS Tayside incurs significant expenditure, including expenditure on family health services, which require audit coverage.</p>	<p>Budget monitoring by management.</p> <p>Internal control processes built into systems utilised by the board.</p> <p>Fraud reports are regularly monitored and information across Scotland is routinely shared.</p> <p>There are a range of measures in place to prevent and detect fraud, including Standing Financial Instructions, Standing Orders and a Code of Conduct for Staff which incorporates both whistleblowing and fraud policies.</p> <p>The board has a formal partnership agreement with NHS Scotland Counter Fraud Services and an agreed protocol covering a programme of regular payment verification checks.</p> <p>The board participates in the National Fraud Initiative.</p>	<p>Walk-through of controls over family health service expenditure.</p> <p>Audit work on the National Fraud Initiative matches.</p> <p>Obtain assurances from the Counter Fraud Service.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>
<p>4 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non current assets and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Non current asset base is reviewed on a rolling programme by the board's independent valuers.</p> <p>Information is received from the Office of National Statistics, HM Treasury, the Scottish Public Pension Agency and the Central Legal Office which form the basis of the provisions calculations.</p>	<p>Completion of 'review of the work of an expert' for the professional valuer.</p> <p>Review of information provided by the Office of National Statistics, HM Treasury, the Scottish Public Pension Agency and the Central Legal Office.</p> <p>Focused substantive testing of assets and provisions.</p>
<p>5 Going concern</p> <p>NHS Tayside' continues to face significant financial challenges</p>	<p>The Financial Framework 2017/18 to 2021/22 anticipates that the Board will break even by 2018/19. The Board closely</p>	<p>Review the board's assurances to support a going concern assumption for the preparation</p>

Audit Risk	Source of assurance	Planned audit work
<p>and has required £37.5 million of brokerage from the Scottish Government since 2012/13. The Board anticipates further brokerage of £4 million for 2017/18 and thereafter plans to break even. During this time the level of brokerage has been in excess of that initially anticipated by the Board.</p> <p>To date, NHS Tayside's annual accounts have been prepared on a going concern basis, based on Scottish Governments ongoing funding commitment to the board.</p> <p>There is a risk that NHS Tayside may be unable to contain its net expenditure going forward and that the Scottish Government will be unwilling to provide further brokerage. This creates uncertainty that the board will remain as a going concern.</p>	<p>monitors its financial outturns with the aim of achieving its projections. The Board is also in regular dialogue with the Scottish Government.</p>	<p>of the annual accounts.</p> <p>Review the funding assurances to the board from the Scottish Government.</p>

Wider dimension issues risks

<p>6 Financial sustainability and transformation programme</p> <p>In November 2017, the Auditor General reported (for the third year in a row) to the Public Audit and Post-legislative Committee on the persistent significant challenges that NHS Tayside is experiencing in achieving financial sustainability. These include: challenging savings targets totalling £205.8 million (5.8 per cent of its RRL) between 2017/18 and 2021/22.</p> <p>NHS Tayside is reliant on its transformation programme to secure the sustainability of services in the future. Key areas within the programme include medicines management, workforce planning and managing the year end outturn.</p> <p>There is a risk that the transformation programme may not deliver as intended in terms of the level of transformation, the pace of change needed and that financial sustainability does not improve.</p>	<p>NHS Tayside has recognised that significant effort is required to meet the planned outturns for 2017/18 to 2021/22 and continues to progress the transformation programme to achieve the required savings.</p> <p>The financial position and progress with the transformation programme are both regularly reported to the Board.</p> <p>Progress with the transformation programme is currently monitored by the Scottish Government appointed Assurance and Advisory Group.</p> <p>Regular updates provided to the Scottish Government.</p> <p>Internal audit plan to undertake audit work on benefits realisation and follow up work on financial planning and financial management.</p>	<p>Review financial monitoring reports and the financial position.</p> <p>Monitor transformation programme progress through the reporting of the Assurance and Advisory Group.</p> <p>Review of internal audit's work on benefits realisation and their follow up work on financial planning and financial management.</p> <p>Review of correspondence between NHS Tayside and the Scottish Government on the board's financial sustainability position.</p>
---	--	--

Audit Risk	Source of assurance	Planned audit work
<p>7 Integrated clinical strategy</p> <p>NHS Tayside does not have an overarching integrated clinical strategy, which clearly articulates and prioritises its clinical aims. The board has recognised this and work is underway to develop an integrated clinical strategy. A progress report will be considered by the Board at its December 2017 meeting. This report is expected to detail the planned timeline for the substantive delivery of the integrated clinical strategy.</p> <p>There is a risk that the transformation programme will not deliver the right change at the right time until it is linked to an integrated clinical strategy. This could impact on the sustainability of services.</p>	<p>A recommendation by the Assurance and Advisory Group on the development of an integrated clinical strategy is being progressed. A progress report will be considered by the Board at its December 2017 meeting.</p> <p>The implementation of the recommendation is monitored by the Assurance and Advisory Group.</p>	<p>Review progress in the development of the integrated clinical strategy.</p> <p>Review and consider the conclusion of the Assurance and Advisory Group.</p>
<p>8 Financial management</p> <p>The board requires an appropriately skilled finance structure to be in place to support the transformation programme and ongoing financial management. We have been advised that many of the revised Finance Directorate posts have been filled, although some further recruitment is still required.</p> <p>Until the new Finance Directorate arrangements are complete and embedded, there is a risk to the transformation programme and the financial reporting processes, including the preparation of the financial statements.</p>	<p>Reporting structure to Director of Finance implemented in August 2017</p> <p>Additional posts supporting the Transformation, Budget Planning and Capital developments agenda commenced in period to October</p> <p>Continued assessment of the outputs from the finance function to ensure information remains relevant in order to direct resource effectively</p>	<p>Review the assurances to the Finance and Resources Committee and Audit Committee on the capacity and capability of the Finance Directorate.</p> <p>Review and consider the conclusion of the Assurance and Advisory Group.</p> <p>Review of internal audit's follow up work on financial management.</p>
<p>9 Risk management</p> <p>In 2016/17, internal audit reported a lack of clarity and consistency around the Health and Social Care Integration accountability structures and risk management systems. Internal Audit recommended that the responsibilities should be agreed and included in the Board Assurance Framework (risk management framework) as a matter of urgency. Some</p>	<p>Work has progressed on IJB Governance during 2017 and a report will now go to the Audit Committee on 14 December 2017 recommending two models of IJB governance in Tayside. An action plan will then be developed to capture the work required around governance of health and social care integration and this is to include risk management.</p>	<p>Review progress with the development of the health and social care integration risk management arrangements.</p> <p>Review of internal audit's follow up work in this area.</p>

Audit Risk	Source of assurance	Planned audit work
<p>progress has been made in this area during 2017, however, the actions are still not fully developed and implemented.</p> <p>There is a risk that the respective responsibilities of the Board and the Integration Joint Boards may not be fully understood and managed, putting patient care at risk.</p>		
<p>10 Information governance</p> <p>Information governance remains a high risk on the board's corporate risk register. This includes risks related to cyber security and the development and implementation of an ISO 27001 compliant Information Security Management System (ISMS).</p> <p>Internal audit's (August 2017) report on Information Security Framework assessed the board's progress on ISMS as adequate but with improvements required. An action plan is in place to help aid progress in this area.</p> <p>There is a risk that the board's information governance arrangements are not effective and fail to protect personal data..</p>	<p>The risk to NHS Tayside surrounding cyber security has been incorporated into the existing Information Governance Strategic Risk. A local working group was established and work from this group has been incorporated into local workplans across the organisation, with discussion, as appropriate, at a national level with NHS and Scottish Government colleagues.</p> <p>Progress updates are reported to the Information Governance Committee and Finance and Resources providing assurance of the measures that are being taken to address the risk of cyber security to NHS Tayside.</p> <p>An action plan prepared following internal audit's report on the board's Information Security Framework is being progressed.</p>	<p>Undertake focussed work on cyber security in accordance with the requirements of our 2017/18 Audit Planning Guidance in terms of the Scottish Government national Action Plan on Cyber Resilience.</p> <p>Monitor progress with the implementation of the action plan from the internal audit's report on Information Security Framework and other developments in this area.</p>
<p>11 TrakCare Electronic Patient Record (EPR) system</p> <p>The board has experienced significant challenges with its migration from its legacy patients' record system to the TrakCare Electronic Patient Record system, including delays to the implementation of the system and significant post implementation issues, since June 2017. Post implementation issues relate to: referral management processes; waiting list management; user adoption; and reporting.</p> <p>Consequently the implementation of the next phase of TrakCare (relating to the maternity module) is being</p>	<p>The TrakCare Programme Board is kept apprised of the status of the TrakCare implementation and the associated risks, both in terms of information requirements and the expected cost profile.</p> <p>This risk is also considered at each scheduled Finance & Resources Committee.</p> <p>An update was presented to the Tayside NHS Board on 26 October 2017.</p>	<p>Monitor developments in the area including reports to the Finance and Resources Committee and the Board.</p>

Audit Risk	Source of assurance	Planned audit work
<p>delayed until known and emerging issues are better understood and resolved.</p> <p>There is a risk that additional costs incurred to resolve the issues with TrakCare are not kept within budget. This could have a detrimental effect on the wider eHealth budget and work programme. There is also a risk to patient safety whilst issues emerge and are worked through.</p>		

Reporting arrangements

4. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

5. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

6. We will provide an independent auditor's report to NHS Tayside, Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual accounts. We will provide the Accountable Officer and Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

7. Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented to Parliament within nine months of the financial year – end, i.e. 31 December. Management are required to submit their audited financial statements by 30 June to meet the consolidation timetable.

Exhibit 2

2017/18 Audit outputs

Audit Output	Target date	Audit Committee/Board
Management Report	30 April 2018	10 May 2018
Annual Audit Report (proposed)	14 June 2018	21 June 2018
Independent Auditor's Report	28 June 2018	28 June 2018 (Board date)

Audit fee

8. The proposed audit fee for the 2017/18 audit of NHS Tayside will be the subject of a separate fee proposal. In determining the audit fee we will take account of the risk exposure of NHS Tayside, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 7 May 2018.

9. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Audit Committee and Accountable Officer

10. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

11. The audit of the financial statements does not relieve management or the Audit Committee as those charged with governance, of their responsibilities.

Appointed auditor

12. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including supplementary guidance) and guided by the auditing profession's ethical guidance.

13. Auditors in the public sector give an independent opinion on the financial statements and other specified information accompanying the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial statements

14. The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of NHS Tayside and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how NHS Tayside will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

15. We will give an opinion on the financial statements as to:

- whether they give a true and fair view of the financial position of the audited bodies and their expenditure and income
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
- the regularity of the expenditure and income.

Materiality

16. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinion in the auditor's report.

17. We calculate materiality at different levels as described below. The calculated materiality values for NHS Tayside are set out in [Exhibit 3](#).



Exhibit 3

Materiality values

Materiality level	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March based on the latest audited accounts for 2017.	£10.516 million
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 planning materiality.	£5.258 million
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 1% of planning materiality, rounded to a memorable metric.	£0.100 million
Cumulative errors and impact on financial targets – We are required to consider all monetary errors identified through the audit process (including those below the reporting threshold) and consider them against the board's financial targets. If the cumulative errors were to result in the board failing to achieve breakeven against its financial targets, this may result in a comment in the independent auditor's report.	n/a

Source: Audit Scotland

18. We review and report on other information published with the financial statements including the auditable part of the remuneration and staff report, performance report and the governance statement. Any issue identified will be reported to the Audit Committee.

Timetable

19. To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Audit Committee dates.

Exhibit 4

Financial statements timetable

 Key stage	 Date
Latest submission date of unaudited annual accounts with complete working papers package	7 May 2018
Latest date for final clearance meeting with Director of Finance	8 June 2018
Issue of letter of representation and proposed independent auditor's report	14 June 2018
Agreement of audited unsigned annual accounts	14 June 2018

Issue of proposed Annual Audit Report including ISA 260 report to those charged with governance	14 June 2018
---	--------------

Independent auditor's report signed	28 June 2018
-------------------------------------	--------------

Internal audit

20. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function. Internal audit is provided by FTF Audit and Management Services (FTF) overseen by a Chief Internal Auditor.

Adequacy of internal audit

21. A formal review of internal audit has been undertaken from which we have concluded that FTF generally operates in accordance with the Public Sector Internal Auditing Standards (PSIAS) and has appropriate documentation standards and reporting procedures in place.

Areas of internal audit reliance

22. To support our audit opinion on the financial statements we plan to place formal reliance on the following planned internal audit reviews:

- T26/18 Financial process compliance
- T27/18 National payroll maintenance.

23. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- T16/17 Adverse events management
- T08/18 Interim review
- T09/18 Audit follow-up
- T14/18 Strategic planning
- T17/18 Clinical governance strategy and assurance - mortality reviews
- T19/18 Medical equipment and devices
- T21/18 Remuneration Committee self assessment
- T15/18 & T20/18 Benefits realisation – medicines management
- T15/18 & T22/18 Benefits realisation – workforce (including rostering)
- T06/19 Annual internal audit report (2017/18).

Audit dimensions

24. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5

Audit dimensions



Source: Code of Audit Practice

Best value

25. The Chief Executive as Accountable Officer of the board has a formal duty to ensure the achievement of best value in the delivery of services within Tayside. We will review how the board demonstrates that this duty is being met

Financial sustainability

26. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps.

Financial management

27. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether NHS Tayside has arrangements in place to ensure systems of internal control are operating effectively
- whether NHS Tayside can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how NHS Tayside has assured itself that its financial capacity and skills are appropriate
- whether NHS Tayside has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

28. 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. We will review, conclude and report on:

- whether NHS Tayside can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as Integration Joint Boards)
- whether there is effective scrutiny, challenge and transparency on the decision – making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

Value for money

29. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- NHS Tayside can provide evidence that it is demonstrating value for money in the use of its resources
- NHS Tayside can demonstrate that there is a clear link between money spent, output and outcomes delivered
- NHS Tayside can demonstrate that outcomes are improving
- There is sufficient focus on improvement and the pace of it.

Independence and objectivity

30. Auditors appointed by the Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

31. The engagement lead for NHS Tayside is Fiona Mitchell-Knight, Assistant Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of NHS Tayside.

Quality control

32. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

33. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and relevant supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

34. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Adding value

35. Through our audit work we aim to add value to NHS Tayside. We will do this by ensuring our Annual Audit Report provides a summary of the audit work done in the year together with clear judgements and conclusions on how well NHS Tayside has discharged its responsibilities and how well it has demonstrated the effectiveness of its arrangements. Where it is appropriate we will recommend actions that support continuous improvement and summarise areas of good practice identified from our audit work.

NHS Tayside

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or info@audit-scotland.gov.uk

For the latest news, reports and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk