

40 years of the Accounts Commission



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The Accounts Commission (then known as the Commission for Local Authority Accounts in Scotland) first met on 25 September 1974, charged under section 97(1) of the *Local Government (Scotland) Act 1973* with co-ordinating and overseeing the audit of local government authorities. 40 years on, the Commission retains its original remit (although this has expanded substantially), but it is very different in structure and procedure. This report traces developments and events of the Commission since its inauguration that are of interest to the Commission itself, local Scottish authorities, and the broader Scottish public.

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Historical Developments

Early Years

The Commission's first meeting was held at Craythorne House, Edinburgh (23 Ravelston Terrace, EH4 3EF).¹ The building also briefly housed Balfour Beatty, the construction company (now in Dean House, 24 Ravelston Terrace), but is now a residential apartment complex. A more permanent accommodation was a central concern of the Commission: it features in meetings on 6 November 1974, 6 February 1975, and 18 March 1975. Having secured, by spring 1975, 32 Saint Andrew Square, the Commission appointed Mr James W Taylor as architect with a budget (including Taylor's fee) of £10,000.

A key early task for the Commission was to appoint its first Controller of Audit, Mr James Dargie.

The first meeting in the new premises was held on 1 September 1975; however, the Commission decided not to hold a public opening of the new offices. As of November 1975, an annual hiring scheme of paintings took effect in conjunction with the Scottish Arts Council at the cost of £3.50 per painting per annum. Saint Andrew Square was one of the first sections of the New Town to be completed (the gardens in 1770, the buildings in 1780s): no. 32 is now home to Harvey Nicks but several original buildings, including the Royal Bank of Scotland, remain.

A second preoccupation was the need to promote the Commission's existence to the Scottish public. This need was intensified by the investigation of the Layfield Committee (1974-1976), which was charged with reviewing local government finance, but appeared to neglect the role of the Accounts Commission in local government finance.² On 29 October 1975, the Commission discussed the need for a publicity leaflet and corresponding public relations campaign. This was supported by a press conference on 4 December 1975, attended by reporters from Scotsman, Herald, Express, Record, and Evening News.

Two further, interrelated issues emerged in the early years of the Commission: its relationship with local authorities and the political implications of its work. Whilst the Commission believed itself in a position to 'help the efficiency of local authorities', the Convention of Scottish Local Authorities (COSLA) were less convinced. A meeting with COSLA on 20 April 1976 revealed the local authorities' insecurities about the Commission's 'role in showing the public that they were getting value for money'. COSLA worried that the Commission would achieve this role through publicly comparing local authorities against each other, a prospect that greatly alarmed the Convention.³ This distrust continued throughout the later 1970s: in a Commission meeting on 6 December 1978, members 'questioned the value of continuing contact with the Convention on the present basis since it was quite apparent that meetings with individual local authorities were much more fruitful.' This suggests a sceptical mentality within the Convention evidenced by its rejection of the Commission's invitation to discuss the Commission's Third Annual Report.⁴

¹ The Committee Minutes record Craythorne at no. 25, but this was in fact Dunedin House (another office block that was also demolished in favour of residential accommodation).

² Layfield Report (1976): <http://hansard.millbanksystems.com/lords/1976/may/19/the-layfield-report-1>

³ AUS 1/1 1974-1979, un-pg insert between pp. 60-61

⁴ AUS 1/1 1974-1979, p. 131

Concurrent with the Commission's difficult relationship with COSLA in the second half of the 1970s, the political implications of the Commission's work also began to emerge. The first mention of this issue occurs on 21 December 1976 in the discussion of rent collection in Edinburgh. After a brief discussion, the Commission concluded that it 'could not avoid dealing with matters which had political overtones – indeed most of the contentious matters coming before the Commission would be of that nature'.⁵ Potential political implications also led the Commission to tread carefully over the issue of free milk in schools (21 December 1976). The Commission was wary of accusations of unfair discrimination by allowing the benefit to fall under "legal expenditure" in some localities whilst not encouraging other authorities to also provide free milk.

1980s and Developing the Remit

The early 1980s were primarily concerned with developing and consolidating the Commission's remit, in the face of continued scepticism from COSLA and the emergence of Value for Money as a key area of dissension within the Commission itself. In discussing this on 22 February 1980, the Commission touched upon Value for Money (see below). Both Professor Flint and Mr Watt emphatically argued that the responsibility for economically administering public funds lay with local authorities and that the role of the Commission was to audit systems by which this occurred – not specific activities. By 19 August 1980, the Commission reversed its position, accepting that 'value-for-money examination [now] formed part of the basic audit process.'⁶

The Commission's position on Value for Money brought it into conflict again with COSLA; the Commission minutes for the meeting with COSLA on 17 June 1980 are keen to emphasise that this meeting was arranged at COSLA's request.⁷ COSLA's unease is again evident in the meeting on 28 January 1981, in which they expressed unhappiness that the Commission's budget was increasing whilst local authorities were being told to tighten their own belt. The Commission offered 'a new small sum for specific agreed value for money projects' but COSLA remained unconvinced that the local authorities needed the assistance of the Commission in identifying these potential projects.⁸ From 2 December 1982, meetings with COSLA were held immediately following the Committee's regular meetings.

Statutory Reports (SR), from the Controller of Audit, were a feature of the Commission at inception. No SR's were submitted in 1975 or 1977. The number of reports peaked in 1979 (and has been in decline ever since) when 13 SR's were submitted to the Commission.⁹ On 23 December 1980, an SR on teachers' salaries was discussed. The issue of paying teachers' salaries before or during the summer holiday became in some ways a test case for the transparency of the Commission with the public. On 5 May 1981, the Commission's concern that they be transparent in public was emphasised through the discussion of a press release detailing conclusions reached in this case to be relayed to the public once the local authorities concerned had accepted the Commission's recommendations.

⁵ AUS 1/1 1974-1979, p. 83

⁶ AUS 1/2 1980-1984, p. pp. 194-95

⁷ AUS 1/2 1980-1984, un-pg insert between pp. 186-87

⁸ AUS 1/2 1980-1984, un-pg insert between pp. 210-11

⁹ Rodden, *Twenty-Five Years of the Accounts Commission* (1999), p. 20: there were no SRs in 1994 or 1995

The first SR to result in a court hearing (held 13 December 1982) was when the Commission sought the view of the Court of Session in relation to a special report from the Controller of Audit on the rate support grant provided by the Government for Lothian Region and Dundee and Stirling District councils.

A significant court case involving the Commission was in 1994 when Grampian Regional Council challenged in the Court of Session the Commission's 1991 findings on a SR that it had unlawfully given money to the Campaign for a Scottish Assembly. The Court of Session ruled that the Commission had not demonstrated, despite holding an inquiry, that money paid by the Council to the Campaign for a Scottish Assembly had been spent on publicity and thus making it unlawful.

The Commission also developed its relations both within and outwith the organisation. A meeting with Mr J Allan Stewart MP on 2 September 1982 was only the second ministerial visit since the Commission's formation; these meetings became more regular across the 1980s and were an opportunity for the Commission to discuss its remit, encroachment of its remit by other authorities, and legislation that would affect the Commission's work.¹⁰ The Commission also met with the Audit Bureau of the People's Republic of China on 6 November 1986; the visitors received a presentation on Scottish audit practice by Mr McLellan. Meanwhile, the Commission itself was growing and accommodation again became a concern (30 January 1980) with additional accommodation secured in East Kilbride for the Hamilton section of staff (31 January 1985). From 3 September 1987, the Commission met at the Royal Scots Club and accommodation proved problematic into the 1990s as numerous bids on various premises were rejected (including Dunstane House, Greenside House and 5 Shandwick Place).¹¹ The first staff conference, described in the Committee minutes as 'very worthwhile', was held at Dunblane on 13-14 April 1983.¹²

Early 1990s and the NHS

The late 1980s-early 1990s saw the Commission enter the age of technology. One of the first computers was authorised for purchase on 5 May 1983 in order 'to provide the means of producing better management information for the audit service'.¹³ On 8 February 1989, computer equipment was an important discussion point, with £13,670 earmarked for replacement computers (COMPAQ Deskpro 386s).

Informal conversations concerning audit responsibility over the NHS in Scotland are first recorded in spring 1989, but the government response in winter 1989 was lukewarm (8 November 1989). Key issues that emerged in discussion on 15 December 1993 included 'professional matters, scale of activity, resources required, areas of clinical activity, and Commission independence.'¹⁴ It was not

¹⁰ Other ministerial visits in the 1980s include Mr Michael Ancram (3 December 1983, 3 May 1984, 5 June 1986) and Mr Ian Lang MP (3 December 1987)

¹¹ Alternative locations between 1987-1995 included Merchant's Hall (5 November 1987, 10 July 1989), the New Club (12 December 1990, 11 September 1991), Royal Over-Seas League (10 June 1992), 1 Atholl Crescent (19 May 1993), Royal College of Physicians (15 December 1993), 23 Walker Street (12 January 1994), Balmoral Hotel (11 February 1994), Grant Thornton offices (14 September 1994).

¹² AUS 1/2 1980-1984, p. 289

¹³ AUS 1/2 1980-1984, p. 287

¹⁴ AUS 1/4 1990-1994, pp. 922-23

until 1994 that the Secretary of State confirmed by letter (dated 8 July) that the Commission would be given responsibility for carrying out statutory audits of the NHS, beginning 1 April 1995. These responsibilities were subsequently assumed by the Auditor General for Scotland, which was created under the Scotland Act 1998, prior to devolution in 2000.

The *Self-Governing Schools etc. (Scotland) Act 1989* also impacted on the Commission's remit. As early as 8 March 1989 the Commission discussed the possibility of building into legislation the change to allow schools the opportunity to arrange audits through the Commission (as was the case in English legislation). Under section 77 of the act, the Commission was able to conduct Value for Money audits, but only upon the request of the school's governing body.

With the launch of Prime Minister John Major's *Citizen's Charter* in 1991 and the *Local Government etc (Scotland) Act 1992*, the Commission spent several meetings discussing its public perception. On 12 June 1991 the Commission approved the first issue of the *Bulletin*, a quarterly edition focusing on Value for Money matters. The *Bulletin* was designed not just for staff but also for local authorities, auditors and other interested bodies. On 14 July 1993, the Commission also approved plans for a public conference to give it an 'opportunity to set out the agenda for [its] enhanced role... in an increasing number of areas affecting the non-financial performance of local authorities.'¹⁵ On 19 May 1993, the Commission approved the appointment of Financial Marketing Scotland as public relations advisers. On the back of this appointment, media skills training by PMC International was introduced for Commission members in 1994. Creating a new logo to enhance the Commission's public profile and promote its identity was also discussed on 15 March 1995.

Devolution & the Millennium

The Scottish devolution referendum of 1997 led to the *Scotland Act (1998)*, which created a Scottish Parliament in Edinburgh with devolved powers to pass laws on a range of issues. The Commission was aware of the Scottish Constitutional Convention's report of 1995 (which formed the basis of further devolution proposals): back in 1975, the Commission had noted a report on the proposed bill of devolution (23 December). Twenty years later, in light of the 1997 referendum, the Commission discussed on 11 June provisional arrangements to hold a reception at Westminster designed 'to increase Scottish MPs' understanding of the Commission and to introduce them to recent examples of the Commission's work and the future programme of activity.'¹⁶ Devolution, the powers the Scottish government would receive, and the impact on the Commission's activities were also discussed on 10 September 1997 and 8 July 1998.

In the late 1990s, devolution was not the only issue preoccupying the Commission. Members were also alert to the threat of the Millennium Bug as the year 2000 approached. These fears were first raised in a meeting on 12 March 1997, namely on the effect on IT and other technology systems. On 13 October 1999 the Commission discussed a report (dated 30 September) on councils' compliance with the Millennium Countdown Year 2000, in order to protect computerised systems against the New Year.

¹⁵ AUS 1/4 1990-1994, p. 799

¹⁶ Account Minutes 1995-1999

The late 1990s also saw changes to the structure of the Commission, in response to Value for Money exercises and audits of local authorities and the NHS. On 15 March 1995, the Commission discussed a Framework Document designed to clarify the objectives, statutory functions, non-statutory responsibilities, and financial arrangements of the Commission. Further discussion on 10 July 1996 led to the removal of the post of Director of Local Government Studies and creation of new post: Directory of Value for Money Studies (Local Government). Responsibility for community care and social work studies was transferred to the Director of Health Studies (first appointed in spring 1995).

A New Millennium

The year 2000 marked the 25th anniversary of the Accounts Commission. A new Code of Audit Practice for all audits within the Commission's remit occupied meetings in autumn 2000.¹⁷ This resulted in an updated Commission Strategy, approved by the Committee on 14 March 2001. Key points included:

- Giving assurance on governance, stewardship and financial management
- Commitment to new and better mechanisms of consultation with local authorities
- Recognition of the importance of transparency and accountability on costs of audit
- Clearly defined outputs by which to measure Commission's performance
- Commitment to demonstrate how performance information can lead to improvement
- Need for multi-disciplinary approach to Best Value Audit [see below]
- Emphasis on significance of internal audit

This Framework Document was reworked in 2003 in light of the creation and development of Audit Scotland. Audit Scotland was set up in 2000 to provide services for both the Commission and the Auditor General. In discussing Audit Scotland's corporate plan 2004-2007 on 10 March 2014, the Commission was keen to emphasise the need for consistency in terminology used by the Commission, Audit Scotland and Auditor General.

A desire to clarify the behaviour and responsibilities of public bodies led to the Commission endorsing a Code of Conduct for Members of Public Bodies. In regards to Commission members' own behaviour, a Code of Conduct for Members of the Accounts Commission, approved by MSPs in spring 2003, included the need to register any gifts or hospitality from public bodies and a register of members' interests.

After a meeting with MSPs on 14 June 2001, which few MSPs had attended, a visit by Peter Peacock MSP, Deputy Minister for Finance and Public Services on 12 June 2002 led to further improvement in relations between the Commission and Scottish Government. Ministerial visits were historically an intermittent event: when visiting the Commission on 2 September 1982, Mr J Allan Stewart MP had remarked that contact between the Commission and the government 'should be no more than occasional since he was very conscious of Commission's independence'.¹⁸ However, the Commission

¹⁷ e.g. 8 November 2000, item 12

¹⁸ AUS 1/2 1980-1984, p.266

evidently felt that as a result of devolution, MSPs lacked a thorough understanding of the Commission's remit and held little regard for its work. The meeting of 2002 thus assured the Commission that the Scottish Government was willing to take cognisance of the Commission's advice.

A media event was also held for interested parties by Audit Scotland on 4 December 2001. Over the course of the decade, the number of events or meetings the Chair attended with government ministers, Audit Scotland, and local councils and the fire and police boards hugely increased. This corresponded with an increase in the number of media meetings and interviews the Chair undertook. The prospect of holding Commission meetings in public in order to enhance transparency and openness was first aired on 15 April 2009 but it was not until 14 October 2010 that this was confirmed to begin in 2011.

As of 2000, Commission meetings ceased to be held on a monthly basis. On 11 September 2002, the Commission confirmed that it would meet every second month with the committees of the Commission (the Financial Audit and Assurance Committee and Performance Audit Committee) meeting if necessary in the intervening months. By 2005, brief summaries by various members of the Commission became a frequent item on the agenda, including the 'Chair's Introduction' and 'Deputy Auditor General's Introduction'. By 2008, the Controller of Audit was also giving a summary report at most Commission meetings. Increasingly, the minutes appeared as updates on sub-committees and summaries of actions to be taken within these sub-committees, as emphasised by the introduction of '*Action – action to be taken*' against items on the agenda.

The Last Five Years

The last five years has seen a focus on clarifying the Commission's position both with the public and with the public bodies it audits. This has been especially important since the 2008 economic crash, which focused public attention on how public bodies such as local councils have been spending public money. Awareness of this was highlighted on 16 September 2009 in discussion of a performance audit on the Commonwealth Games the Commission was concerned that emphasis be placed on 'the importance of contract management and the related risks, particularly in the context of the current economic conditions.'¹⁹

In 2010, the Commission also introduced a publication series titled, *How Councils Work: An Improvement Series for Councillors and Officers*, intended to act as a resource for councils in improving how they work. The first in the series 'Roles and working relationships: are you getting it right?' was published in summer 2010 and the second 'Arm's length external organisations: are you getting it right?' in June 2011. The increase in publications corresponds with an increase in use of digital media such as podcasts, as well as TV interviews.²⁰ Technology also became more central to the management of Commission business. On 18 October 2012, the Committee emphasised the usefulness of video-conferencing and agreed to put in place a secure portal (in 2013) to improve the access of members to information to help them fulfil their role.

¹⁹ Account Minutes 2008-2015

²⁰ e.g. Chairman John Baillie's interview on the *Commissioning Social Care* report on 1 March 2012

Evolving responsibilities

Value for Money

In its earliest stages, the phrase ‘Value for Money’ was one that the Commission found highly problematic. On 9 August 1977, concerns centred on ‘the fine distinction between the authority for a Council to spend on its legitimate functions (which the auditor could not question) and the effectiveness of such expenditure (on which the auditor might wish to comment).’²¹ Further difficulties arose as the authorities resented the perceived interference of the external auditors, whom previously only intervened when activity appeared irregular or illegal.

After some discussion and debate in 1980, the role of auditing specific Value for Money exercises was accepted as part of the Commission’s non-statutory remit. On 2 July 1981, the Commission agreed the first three Value for Money projects:

1. Glasgow sub-region of Strathclyde on provision of homes for the elderly (auditors: Coopers and Lybrand – maximum fee £7,500 plus £150 expenses).
2. Borders Regional Council on provision of education transport (auditors: Armitage and Norton – maximum fee £12,000 plus 20% expenses).
3. City of Edinburgh District Council on provision of scaffolding (auditors: Scott Moncrieff Thomson and Shiells – maximum fee £6,000, minimal expenses).

On 11 January 1995, the Value for Money function was acknowledged as an integral part of the Account Commission’s auditory responsibilities. The *Local Government Act 1988* extended the Commission’s remit to include a statutory Value for Money function (referred to as “economy, efficiency and effectiveness”). This statutory power affected the Commission’s sensitivity to some negative reactions in local government, as the remit now had force of law. The remit was enhanced by the *Local Government Act 1992*, which required the Commission to require councils to publish information on their performance, allowing the Commission to prescribe indicators of performance. In recent years, the Commission has been keen on moving away from prescribing large amounts of indicators for councils to report upon, preferring instead for councils to develop their own information that is accessible to the public and that can be compared between councils.

Best Value

Best Value increasingly became, during the 2000s, a core element of the Commission’s work, essentially extending the Commission’s interest in the wider aspects of how councils used their resources, such as how they are led, how they involve communities, and how they make an impact in those communities. The *Local Government in Scotland Act 2003* placed a statutory duty of Best Value upon all 32 Scottish local authorities and the Commission introduced a round of audits of Best Value, covering all 32 Scottish councils. ²² Best Value Audit reports became increasingly prominent in Commission meetings. In 2005 and 2006, there were several meetings specifically about Best Value Audit, alongside a drive to modernise and improve the auditing process. 2006 witnessed a

²¹ AUS 1/1 1974-1979, pp. 106-07

²² Burnham & Horton, *Public Management in the United Kingdom* (2012), p. 126

thorough review and revision of Best Value Audit process involving a three-phase strategy involving public consultation, independent review (by Cardiff and Edinburgh Universities, published 2007), and meetings with council leaders and chief executives. The review found that the Best Value audit framework would benefit from further improvement in order to align the expectations of the Commission with those of the councils and remove inconsistency in the experiences between councils.²³ A Best Value Improvement Plan was approved on 18 June 2008, with a focus on public and customer interest, and an increased focus on measurable or quantifiable outcomes. Assessing the impact of Best Value Audit a year later in 2009, Audit Scotland suggested the statutory audit duty (of 2003) combined with the revised process had generated a positive change in the operation of Scottish local authorities both in enforcing a 'more systematic approach to improving performance' and encouraging 'medium to long-term planning.'²⁴ In 2014, the Commission reflected that the increasingly complex nature of how services are provided by councils and their partners, and the current age of austerity, required a further rethink in what Best Value means, and thus it signalled its intention to again review the approach to auditing Best Value.

The NHS, devolution and public audit

The *National Health Service and Community Care Act 1990* granted the Commission the power to audit all NHS bodies in Scotland. This power was not fully transferred to the Commission until 1995.²⁵ As with the local authorities, the Commission received and reviewed numerous SRs from the Controller of Audit on the NHS. Unlike in the case of local authorities, the Commission did not have a quasi-judicial ability to take the NHS to offer recommendations to the Scottish Government. This raised issues of public accountability, especially as SRs regarding the NHS were not available for public inspection.²⁶

The incorporation of auditing the NHS greatly expanded the remit of the Commission. This is evident in the 11 February 1998 discussion of the Ovarian Cancer Services Report on developing the process by which patients were treated.

But the advent of Scottish devolution required a new approach to public audit in Scotland. In 2000, responsibility for NHS audits was transferred to the newly created Auditor General for Scotland. Between them, the Commission and the Auditor General now account for all of public audit covering 200 public bodies in Scotland, including the Scottish Government, central government bodies, the NHS in Scotland, local authorities, further education colleges, and joint health and social care boards.

Joining up and improving scrutiny

In 2007, the Crerar report on the audit, inspection and regulation of public services in Scotland highlighted the need for better co-ordination of such scrutiny.²⁷ In 2008, the Scottish Government asked the Commission to assume such a co-ordinating role. The Commission now brings together a

²³ Grace, et al, *Independent review of the Best Value Audit process* (2007)

²⁴ Audit Scotland, *Making an Impact* (2009), p. 5

²⁵ Rodden, *Twenty-Five Years of the Accounts Commission* (1999), p. 7

²⁶ Rodden, *Twenty-Five Years of the Accounts Commission* (1999), p. 19

²⁷ Crerar, *Report of the Independent Review of Regulation, Audit, Inspection and Complaints Handling of Public Services in Scotland* (2007)

range of bodies responsible for such scrutiny, with bodies working together to gauge the risks faced by each council and the scrutiny required to respond to these risks. Annual plans of the scrutiny for each council area are now published. In this valuable work, the Commission and its scrutiny partners have significantly reduced the cost and 'footprint' – and improved the impact - of scrutiny activities.

The changing landscape: community planning and joint health and social care

Public service reform in Scotland has increasingly seen public bodies working closer together. The Commission's role has evolved substantially recently to address such changes. Community planning has been a duty on public bodies since 2003. In 2012, the Scottish Government asked the Commission, jointly with the Auditor General, to audit community planning partnerships. In 2013, the Commission was also given responsibility for auditing the bodies set up to take forward the Scottish Government's ambitions to join together council social care with health services.

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