

Scottish Borders Council

Annual Audit Plan 2020/21



 AUDIT SCOTLAND

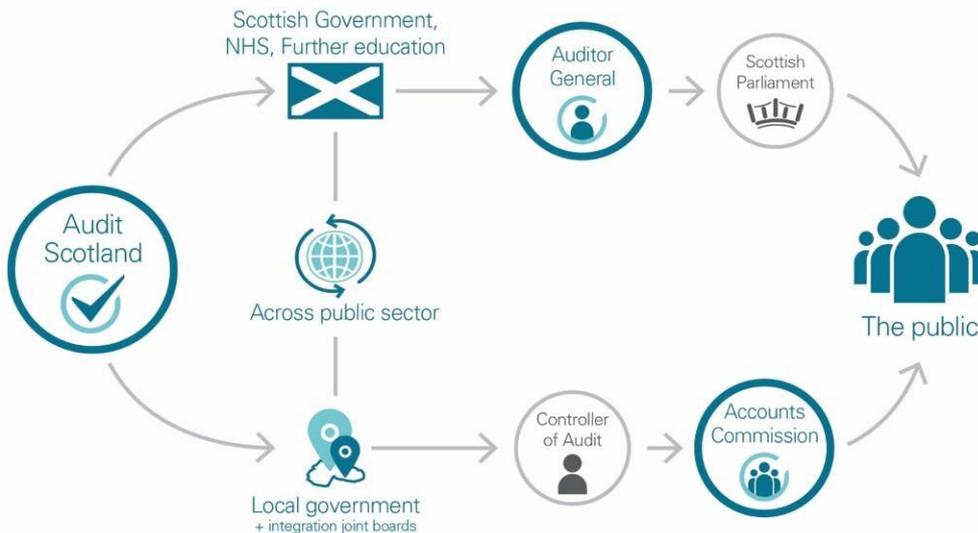
Prepared for Scottish Borders Council
March 2021



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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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and guidance on planning the audit. This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit including the audit of Best Value.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

3. The public health crisis caused by the coronavirus disease 2019 (Covid-19) pandemic has had a significant and profound effect on every aspect of Scottish society. Public services have been drastically affected, requiring immediate changes to the way they are provided. The impact on public finances has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

4. Public audit has an important contribution to the recovery and renewal of public services. The Auditor General, the Accounts Commission and Audit Scotland are responding to the risks to public services and finances from Covid-19 across the full range of audit work including annual audits and the programme of performance audits. Audit Scotland views 2020/21 as a transitional year, leading in future to audit timetables which were possible before Covid-19. The wellbeing of audit teams and the delivery of high-quality audits remain paramount. Maintaining a pragmatic and flexible approach will enable change at short notice as new issues emerge, or current risks change in significance. Where this impacts on annual audits, an addendum to this annual audit plan may be necessary.

Adding value

5. We aim to add value to Scottish Borders Council ("the council") through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the council promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

6. Based on our discussions with management, attendance at committee meetings and a review of supporting information we have identified the following significant risks for Scottish Borders Council. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1

2020/21 Significant audit risks

|  Audit Risk | Source of assurance | Planned audit work |
|--|---|--|
| Financial statements risks | | |
| <p>1 Risk of material misstatement due to fraud caused by management override of controls</p> <p>Although we have not identified any specific risks of management override relating to the council, International Standard on Auditing (ISA) 240 requires that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls in order to change the position disclosed in the financial statements.</p> | <p>Owing to the nature of this risk, assurances from management are not applicable.</p> | <ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates and accounting policies. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business. |
| <p>2 Risk of material misstatement caused by fraud over income and expenditure</p> <p>The council 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, there is a risk of fraud. This relates to various fees and charges, service income, council tax and non-domestic rates income.</p> <p>Practice Note 10 (Audit of financial statements of public sector bodies in the UK) and the Code of Audit Practice expands the ISA 240 assumption on fraud over income to aspects of expenditure. The council incurs significant expenditure in areas such as welfare benefits, social care payments and grants.</p> | <ul style="list-style-type: none"> • Regular budget monitoring and reporting. • Effective internal controls in financial systems to mitigate risks of error or manipulation. • Internal audit coverage of internal financial controls. • Participation in the National Fraud Initiative. • The council's Counter Fraud Steering Group agrees and monitors counter fraud improvement actions. | <ul style="list-style-type: none"> • Analytical procedures on material income and expenditure streams. • Detailed substantive testing of income transactions focusing on the areas of greatest risk. • Detailed substantive testing of expenditure including housing benefit transactions. • Review of internal audit work on systems of internal control. |
| <p>3 Risk of material misstatement due to estimations 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, pension liabilities and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p> | <ul style="list-style-type: none"> • Valuation and impairment review of non-current assets by professional valuer in line with 5 year rolling programme. • Actuary reports provide pension valuations and state assumptions used. • Confirmation from legal services of all potential litigation | <ul style="list-style-type: none"> • Completion of 'review of the work of an expert' for the professional valuer and actuary. • Focused substantive testing of key areas; such as detailed review of provisions and contingent liabilities, valuation and impairment of non-current assets |

|  Audit Risk | Source of assurance | Planned audit work |
|--|--|---|
| | cases together with an assessment of potential liability and likelihood of settlement. | and triennial valuation from the actuary. <ul style="list-style-type: none"> Review the appropriateness of the council's accounting policies in these areas. |
| <p>4 Risk of misstatement due to Covid-19 disclosure requirements</p> <p>During 2020/21 the council has administered significant Covid-19 support grants on behalf of the Scottish Government in excess of £40 million to date. Under IFRS 15, these payments are made on an 'agency basis' and will therefore not be recognised in the council's Comprehensive Income and Expenditure Statement in the annual accounts. Instead, additional disclosures are expected to be required in the 2020/21 annual accounts to report these grant payments accurately, and to promote transparency for users of the accounts.</p> <p>There is a risk of disclosure misstatement for this new area of agency expenditure. This will need to be separated from the Covid-19 funding the council has received to support its own budget.</p> | <ul style="list-style-type: none"> The council finance team will liaise with LASAAC on this matter and follow agreed local government practice. | <ul style="list-style-type: none"> Review further technical guidance when available and discuss with the council's finance team. Review Covid-19 disclosures in the 2020/21 annual accounts for accuracy and completeness. |
| Wider dimension risks | | |
| <p>5 Financial sustainability</p> <p>The pandemic has had significant impact on the council's revenue and capital financial plans. Budget pressures amounting to £28m have been identified for the 2020/21 financial year. Additional funding from Scottish Government and re-allocated resources have been used to offset these pressures, with the council forecasting a break-even position for 2020/21.</p> <p>The council, like other public sector bodies, will need to continue reviewing the ongoing impact and response to the pandemic. Capital plans are also having to be continually revised. Any further financial implications and uncertainties will require to be carefully managed leading into 2021/22.</p> <p>This may lead to a risk of budget shortfalls and achievement of planned savings, affecting the delivery of the 'Fit for 2024' programme. Shortfalls may require to be</p> | <ul style="list-style-type: none"> Regular budget monitoring and reporting. Monthly financial reporting and regular discussions with the Scottish Government. Regular scrutiny of financial plans at governance committees. | <ul style="list-style-type: none"> Review of budget reports and updated financial plans as and when available. Focused cut-off testing at year-end to confirm expenditure and income has been accounted for in the correct financial period. Review of management commentary in annual report and accounts to ensure financial risks are adequately explained. |

|  | Audit Risk | Source of assurance | Planned audit work |
|---|---|---|--|
| | funded from reserves which is only a short-term solution. | | |
| 6 | <p data-bbox="223 347 742 649">Cyber security and disaster recovery</p> <p data-bbox="223 403 742 649">The council, together with its partner CGI, have accelerated its digital plans and improvements to the ICT infrastructure. For example, the roll out of working from home arrangements for staff and 'Inspire Learning' (online learning) for school children and teachers. A number of risks continue to be managed:</p> <ul data-bbox="223 660 742 1108" style="list-style-type: none"> <li data-bbox="223 660 742 817">• Cyber security risk: The council is currently undertaking cyber essentials plus (CE+) re-accreditation (last certification was achieved in September 2019). <li data-bbox="223 828 742 1108">• Disaster recovery arrangements: A move to the new Waterton data centre back up facility in Wales (which will be managed by CGI) has been postponed for over a year, in part due to the pandemic. This is now scheduled for March 2021. Full disaster recovery (DR) testing has not recently taken place due to this delay. <p data-bbox="223 1120 742 1176">This places the council at risk of cyber-attack and business continuity failure.</p> | <ul data-bbox="774 347 1077 929" style="list-style-type: none"> <li data-bbox="774 347 1077 481">• The new Digital Strategy is currently being developed in partnership with CGI. <li data-bbox="774 481 1077 672">• The CE+ review is underway and any recommendations will be reviewed and actioned as appropriate. <li data-bbox="774 672 1077 929">• As part of the applications migration process to the new Waterton Data Centre, limited DR testing is taking place on an application by application basis. | <ul data-bbox="1117 347 1428 896" style="list-style-type: none"> <li data-bbox="1117 347 1428 481">• Discuss ongoing ICT arrangements with the council's IT Client Manager. <li data-bbox="1117 481 1428 638">• Review the refreshed Digital Strategy and related ICT policies to assess their appropriateness. <li data-bbox="1117 638 1428 896">• Review the council's progress with recommendations contained in the recent Audit Scotland report 'Digital Progress in Local Government' (January 2021). |
| | Source: Audit Scotland | | |

Reporting arrangements

7. 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.

8. 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 relevant officers to confirm factual accuracy.

9. We will provide an independent auditor's report to Scottish Borders Council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the council and Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2020/21 Audit outputs

| Audit Outputs | Latest target date | Audit & Scrutiny Committee timings |
|---|--------------------|------------------------------------|
| Annual Audit Plan | 30 April 2021 | 8 March 2021 |
| Interim Management Report (if required) | 30 June 2021 | 29 June 2021 |
| Signed Independent Auditor's Report | 31 October 2021 | 21 October 2021 |
| Annual Audit Report | 31 October 2021 | 21 October 2021 |

Audit of common good funds, trust funds and group arrangements

10. The Charities Accounts (Scotland) Regulations 2006 require charities to prepare annual accounts and require an accompanying auditor's report where legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. The council administers six trusts and common good funds with charitable status.

11. The council prepares group accounts which incorporate four subsidiaries. In addition to the audit of Scottish Borders Council we deem the following bodies to be significant in the context of the group audit:

- Charitable Trust Funds
- Common Good Funds
- Bridge Homes LLP
- Live Borders.

12. The council also recognises a joint venture in its group accounts – Scottish Borders Health & Social Care Partnership. In accordance with ISA (UK) 600, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process. To support our audit work on the council's group accounts, we seek to place reliance on the work of the auditors of the significant components. We will liaise with the auditor of each of the bodies to obtain assurance over the component figures included in the consolidation.

13. We will perform the audit of the council's charitable trusts and group accounts in parallel with the audit of Scottish Borders Council's financial statements.

Audit fee

14. The audit fee for the 2020/21 audit of Scottish Borders Council and its group is £287,500, which includes £6,000 for the audit of the trusts (2018/19: £280,360 including £6,000 for the audit of the trusts). In determining the audit fee we have taken account of the risk exposure of Scottish Borders Council, the planned management assurances in place and the level of work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts with a complete working papers package on 30 June 2021.

15. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts 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 & Scrutiny Committee and Section 95 Officer

16. 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.

17. The audit of the annual accounts does not relieve management or the Audit & Scrutiny Committee, as those charged with governance, of their responsibilities.

Appointed auditor

18. Our responsibilities as independent auditors are established by the 1973 Act for local government and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

19. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the council to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

20. The annual accounts, which include the financial statements, will be the foundation and source for most 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 the council 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 the council Scottish Borders Council 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.

21. We will give an opinion on whether the financial statements:

- give a true and fair view of the state of affairs of the council and its group as at 31 March 2021 and of the income and expenditure of the council and its group for the year then ended;
- have been properly prepared in accordance with the financial reporting framework.

Statutory other information in the annual accounts

22. We review and report on statutory other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

23. We also review the content of all narrative sections for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

Materiality

24. 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 opinions in the independent auditor's report.



characteristics



responsibilities



principal activities



risks



governance arrangements

25. We calculate materiality at different levels as described below. The calculated materiality values for the council and its group are set out in [Exhibit 3](#).

Exhibit 3 Materiality values

| Materiality | Council | Group |
|---|--------------|---------------|
| Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure per the latest 2019/20 audited accounts. | £3.8 million | £3.9 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 60% of planning materiality. | £2.3 million | £2.34 million |
| Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 2.5% of planning materiality. | £95,000 | £98,000 |

Source: Audit Scotland

Timetable

26. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an indicative timetable at [Exhibit 4](#).

Exhibit 4 Annual accounts timetable

|  Key stage |  Date |
|---|--|
| Consideration of unaudited annual report and accounts by Audit & Scrutiny Committee | 29 June 2021 |
| Latest submission date of unaudited annual report and accounts with complete working papers package | 30 June 2021 |
| Confirmation of audited figures for components included in the group accounts | 31 August 2021 |
| Latest date for final clearance meeting with Section 95 Officer | 30 September 2021 |
| Issue of Letter of Representation and proposed independent auditor's report to management | 7 October 2021 |

|  Key stage |  Date |
|---|--|
| Issue of Annual Audit Report to Audit & Scrutiny Committee | October 2021 (tbc) |
| Agreement of audited unsigned annual report and accounts | October 2021 (tbc) |
| Independent auditor's report signed | October 2021 (tbc) |
| Latest date for signing of WGA return | October 2021 (tbc) |

Internal audit

27. Internal audit is provided by a team of council staff overseen by the Chief Officer Audit & Risk. We carry out an annual assessment of the internal audit function to ensure that it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS). ISA (UK) 610 requires an assessment on whether the work of the internal audit function can be used for the purposes of external audit. This includes:

- the extent to which the internal audit function's organisational status and relevant policies and procedures support the objectivity of the internal auditors
- the level of competence of the internal audit function
- whether the internal audit function applies a systematic and disciplined approach, including quality control.

28. Internal audit have also recently been subject to an External Quality Assessment reviewing their work against the PSIAS. We will take this into consideration and report any significant findings from our review to management as required.

Using the work of internal audit

29. International Standards on Auditing require internal and external auditors to work closely together to make best use of available audit resources. We seek to use the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

30. From our initial review of internal audit plans we plan to use the work of internal audit for our audit of the financial statements in the following areas:

- Financial governance: Business World ERP system key internal controls

31. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work under the following themes:

- Corporate governance
- ICT governance
- Asset management.

Audit dimensions

32. 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

33. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

34. 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 financial sustainability in the longer term. We define this as short term (up to two years), 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
- whether there are arrangements in place to demonstrate the affordability and effectiveness of funding and investment decisions.

Financial management

35. 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 arrangements are in place to ensure systems of internal control are operating effectively
- the effectiveness of budgetary control systems in communicating accurate and timely financial performance

- how the council has assured itself that its financial capacity and skills are appropriate
- whether there are appropriate and effective arrangements in place for the prevention and detection of fraud and corruption.

36. We are also required to assess the risk of fraud and corruption in the procurement function and report, where relevant, on the arrangements to counter the risk in either our 2020/21 or 2021/22 audits. We aim to carry out this work this year and any issues will be reported in our 2020/21 Annual Audit Report.

Governance and transparency

37. 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 the council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as ALEOs)
- 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

38. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether the council can demonstrate:

- value for money in the use of resources
- there is a clear link between money spent, output and outcomes delivered
- that outcomes are improving
- there is sufficient focus on improvement and the pace of it.

Best Value

39. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments (since extended to six-years due to Covid-19 pressures). Auditors started using the framework for their audit work from October 2016.

40. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the revised six-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The Annual Audit Report for each council that will provide a rounded picture of the council overall
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.

- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in the revised six-year period.

41. The four councils on which a BVAR will be published during the fifth year of the new approach are listed in [Exhibit 6](#). Reports will be considered by the Accounts Commission in the period between March and November 2021.

Exhibit 6 2020/21 Best Value Assurance Reports

| | | |
|---|-----------------------------|-----------------|
|  | Aberdeen City Council | Falkirk Council |
| | South Ayrshire Council | |
| | East Dunbartonshire Council | |
| | | |

Source: Audit Scotland

42. Scottish Borders Council was the subject of a BVAR in 2018/19 and the BVAR report was published in October 2019. Our follow up work of this report was postponed last year due to the impact of Covid-19. Our work planned this year will focus on the council's progress towards implementing the recommendations made in the 2018/19 BVAR, noting the recent update provided to the Audit & Scrutiny Committee in February 2021.

43. We will also assess the council's arrangements for demonstrating good Governance & Transparency, in light of some revised governance arrangements implemented in 2020/21 as a result of the pandemic. The work will be integrated with that described above. It will involve us gaining an understanding of how effective the council's self-evaluation processes are in driving improvement across the council. The results of this work will be reported in our Annual Audit Report.

Independence and objectivity

44. Auditors appointed by the Accounts Commission or 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 robust arrangements in place 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.

45. The engagement lead (i.e. appointed auditor) for Scottish Borders Council is Gillian Woolman, Audit 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 Scottish Borders Council.

Quality control

46. International Standard on Quality Control 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.

47. 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 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 and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

48. 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.

Scottish Borders Council

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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