

# Water Industry Commission for Scotland

2019/20 Annual Audit Report



 AUDIT SCOTLAND

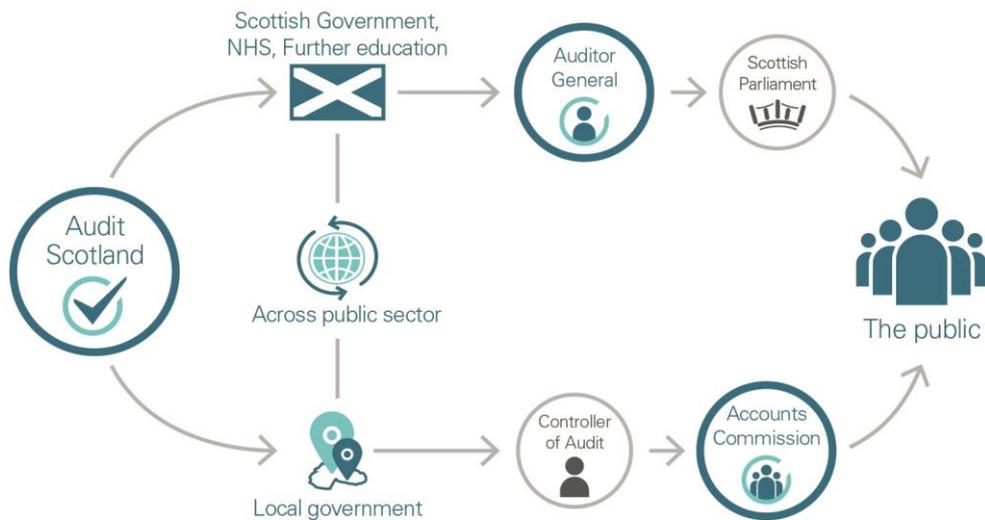
Prepared for the Water Industry Commission for Scotland and the Auditor General for Scotland

21<sup>st</sup> September 2020

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Key messages

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## 2019/20 annual report and accounts

- 1** The annual accounts of the Water Industry Commission for Scotland (WICS) give a true and fair view and were properly prepared in accordance with the financial reporting framework. Expenditure and income were incurred in accordance with applicable enactments and guidance.
- 2** The audited part of the remuneration and staff report, performance report and governance statement were all consistent with the annual accounts.
- 3** WICS moved to working remotely at the beginning of the COVID-19 pandemic and have continued to be fully operational. The impact on the accounting and auditing timetable for the 2019/20 annual report and accounts was minimal.

## Financial sustainability

- 4** WICS has appropriate financial planning and monitoring arrangements in place.
- 5** We concluded that the information in the governance statement is consistent with the annual accounts and complies with the guidance issued by Scottish Ministers.

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# Introduction

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**1.** This report summarises the findings from our 2019/20 audit of the Water Industry Commission for Scotland (WICS).

**2.** The scope of our audit was set out in our Annual Audit Plan presented to the 3<sup>rd</sup> March 2020 meeting of the Audit and Risk Committee. This report comprises the findings from:

- an audit of WICS annual report and accounts
- our consideration of financial sustainability and the appropriateness of the governance statement.

**3.** Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, WICS has had to respond to the COVID-19 pandemic. This impacted on the final month of the financial year and will continue to impact on the organisation through 2020/21. However, we did not identify any new emerging risks that impacted on our audit of the financial statements.

## Adding value through the audit

**4.** We add value to WICS through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- reporting our findings and conclusions in public
- sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
- providing clear conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

**5.** In so doing, we aim to help WICS promote improved standards of governance, better management and decision-making, and more effective use of resources.

## Responsibilities and reporting

**6.** WICS has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. WICS is also responsible for compliance with legislation, putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

**7.** Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice 2016 and supplementary guidance and International Standards on Auditing in the UK.

**8.** As public sector auditors we give independent opinions on the annual report and accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management arrangements, the suitability and effectiveness of

corporate governance arrangements, the financial position and arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice 2016 and supplementary guidance.

**9.** The Code of Audit Practice 2016 (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body, the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. As highlighted in our 2019/20 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2019/20 audit.

**10.** This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

**11.** Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

## **Auditor Independence**

**12.** We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2019/20 audit fee of £13,340, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**13.** This report is addressed to WICS and the Auditor General for Scotland and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

**14.** We would like to thank the management and staff for their cooperation and assistance during the audit.

# Part 1

## Audit of 2019/20 annual report and accounts



### Main judgements

The annual accounts of the Water Industry Commission for Scotland (WICS) give a true and fair view and were properly prepared in accordance with the financial reporting framework. Expenditure and income were incurred in accordance with applicable enactments and guidance.

The audited part of the remuneration and staff report, performance report and governance statement were all consistent with the annual accounts.

WICS moved to working remotely at the beginning of the COVID-19 pandemic and have continued to be fully operational. The impact on the accounting and auditing timetable for the 2019/20 annual report and accounts was minimal.

### Our audit opinions on the annual report and accounts are unmodified

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

16. The annual report and accounts for the year ended 31<sup>st</sup> March 2020 were approved by the board on 3<sup>rd</sup> September 2020.

17. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- expenditure and income were regular and in accordance with applicable enactments and guidance
- the audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers
- we have nothing to report in respect of misstatements in information other than the financial statements, the adequacy of accounting records and the information and explanations we received.

### The accounting framework was changed due to the COVID-19 pandemic

18. In response to the COVID-19 pandemic, HM Treasury issued an addendum to the 2019/20 Financial Reporting Manual (FReM), permitting bodies to omit the performance analysis section of the performance report. The addendum also allowed bodies to refer to other relevant publications rather than including certain unaudited information in the Accountability Report. However, WICS chose to comply with the full requirements of the original FReM.

## COVID-19

19. WICS were able to move to working remotely at the beginning of the COVID-19 pandemic and have remained fully operational. This ensured the impact on our 2019/20 audit was minimal. WICS have taken steps towards developing new policies and guidelines in relation to home working for staff and have ensured additional resources have been provided to assist with working remotely where required. Whilst WICS productivity has remained high, there have been inevitable delays in delivering their objectives as a result of the circumstances, including their Strategic Review of Charges. Looking forward, WICS should continue to closely monitor the impact of COVID-19 on the delivery of their objectives as well as any future plans, including office accommodation arrangements.

### Submission of annual report and accounts for audit

20. The unaudited annual report and accounts were received in line with our agreed audit timetable on 8<sup>th</sup> June 2020. The unaudited annual report and accounts provided for audit were complete and of a good standard, and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

### Overall materiality is £65,000

21. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

22. We carried out our initial assessment of materiality for the annual report and accounts during the planning phase of the audit. On receipt of the unaudited annual report and accounts we reviewed our materiality calculations and amended them based on the figures contained within the unaudited accounts. These are summarised in [Exhibit 1](#).

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## Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£65,000
Performance materiality	£49,000
Reporting threshold	£3,250

### Appendix 2 identifies the main risks of material misstatement and our audit work to address these

23. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual report and accounts and any wider audit dimension risks that were identified during the audit planning process. It also summarises the work we have done to gain assurance over the outcome of these risks.

24. We have no issues to report from our work on the risks of material misstatement highlighted in our 2019/20 Annual Audit Plan.

### We have no significant findings to report on the annual report and accounts, except for one qualitative aspect

25. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our

view about the qualitative aspects of the body's accounting practices covering accounting policies, accounting estimates and financial statements disclosures. We have one finding to report around the qualitative aspects.

### Qualitative aspects of the audit

**26.** During the 2019/20 financial year, a senior officer of WICS retired. This presented an additional risk to the 2019/20 audit of WICS in terms of the recognition of the retirement in the accounts, including disclosure within the remuneration report.

**27.** As part of our audit, we considered the retirement package and the disclosures made in the unaudited annual report and accounts and assessed whether these were in accordance with the financial reporting manual and the Scottish public finance manual. We identified the need to enhance the remuneration report disclosures, and these enhancements were reflected in the audited annual report and accounts.

**28.** In reviewing the audit evidence to support this transaction, we identified scope to improve the Commission's governance arrangements around the documentation of the retiral and related HR processes. This is documented further at paragraph [49](#) of this report.

### Identified misstatements of £27,867 were adjusted in the annual accounts, these were less than our performance materiality and we did not need to revise our audit approach

**29.** There were no material adjustments to the unaudited annual accounts arising from our audit. The following monetary errors were identified in WICS unaudited annual accounts:

- £6,000 was incorrectly classified as a prepayment in the 2019/20 annual accounts
- £6,000 was incorrectly classified as an accrual in the 2019/20 annual accounts
- £9,517 for employer's pension contributions was not included within the untaken leave accrual
- £1,979 related to 2 monetary errors below our reporting threshold that officers chose to correct
- £4,371 estimated accrual for professional services was not included in the initial year end accrual listing.

**30.** These errors have been corrected in the audited annual accounts. The net effect of these errors is a decrease in other receivables of £6,000 with a matching increase in expenditure, alongside a decrease £5,910 in current liabilities and a matching increase in expenditure. The overall impact on net expenditure in the annual accounts is an increase of £11,910.

**31.** We have concluded that the misstatements identified arose from issues that have been isolated and identified in their entirety, and do not indicate further systemic error. However, they all relate to year end accruals and we consider there is scope to improve this aspect of WICS closedown procedures. This is a matter we will discuss further with officers as part of the 2020/21 financial statements audit.

**32.** It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected although the final decision on making the correction lies with those charged with governance considering advice from senior

officers and materiality. Although not material, all misstatements identified have been adjusted for.

### **Good progress was made on prior year recommendations**

**33.** We have reported WICS progress in implementing prior year actions at [Appendix 1](#). They are identified by the prefix 'b/f' (brought forward).

**34.** Two actions were raised in the 2018/19 Annual Audit Report relating to performance management and development of KPIs within WICS as well as the review of the governance framework. The review of the governance framework has now been completed, however a revised response and timescale for the development of KPIs has been agreed with management and is set out in [Appendix 1](#).



#### **Recommendation 1**

**WICS should identify key performance indicators to facilitate performance monitoring and reporting of progress against objectives in the new corporate plan.**

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# Part 2

## Financial sustainability



### Main judgements

**WICS has appropriate financial planning and monitoring arrangements in place.**

**We concluded that the information in the governance statement is consistent with the annual accounts and complies with the guidance issued by Scottish Ministers.**

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

### Financial performance 2019/20

**35.** The main financial objective for WICS is to ensure that the financial outturn for the year is within the budget approved by the Scottish Government. Total income for the year 2019/20 was £3,827,918 whilst gross expenditure was £4,363,929.

**36.** WICS budgeted for a deficit of £489,663 during the 2019/20 financial year which was to be met from the utilisation of cash balances. Although the operating deficit of £536,011 at the end of year was in line with budgetary expectations, this was offset by an actuarial gain of £561,000 which resulted in a final position at year end of total net income of £29,854.

### Controls

**37.** As part of our walkthroughs of the key systems we identified that although the posting of manual journals is subject to monthly authorisation, the authorisation is not evidenced anywhere. Manual journals present a risk of manipulation and WICS should ensure an appropriate control environment is in place to mitigate this risk.



### Recommendation 2

**WICS should ensure appropriate controls are in place in relation to processing of manual journals, due to the risk of manipulation. The authorisation and review of these journals should be evidenced to mitigate this risk and improve the control environment.**

### Short term financial planning

**38.** WICS is funded directly by way of a statutory contribution paid by Scottish Water, as directed by Scottish Ministers. Licensing activity is funded by a levy charged to licensed providers.

**39.** WICS approved the 2019/20 budget in April 2019 with budgeted income, including funding from Scottish Water and levies on licensed providers, totalling £3,759,503. The total income received per the 2019/20 accounts was £3,827,918,

which included income of £64,000 in relation to the New Zealand international Hydro Nation project which was not budgeted for.

**40.** Total expenditure for 2019/20 was £4,363,929 which was in line with the budgeted amount of £4,249,166, resulting in an operating deficit of £536,011 prior to the actuarial gain.

## Medium to long term planning

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

**42.** WICS budget requirements are outlined in the Corporate Plan 2015-2021 (and the refreshed Corporate Plan 2018-2024, which was approved by Scottish Ministers in April 2018). Whilst preparing the 2019/20 budget, the finance team conducted a high-level review of expenditure requirements to 31<sup>st</sup> March 2024.

**43.** The cash balance of the Commission's reserve account remains high. WICS has factored their cash balance into their medium to long term financial plans, with budgeted deficits in future periods to be funded from the existing cash balance. WICS should ensure this balance is managed in line with the Corporate Plan, and to an amount that is not considered to be in excess of what is required for operational purposes.

**44.** We have concluded that WICS has adequate medium to longer term financial planning arrangements in place.

## Governance

**45.** Our review of the governance statement assessed the assurances provided to the Chief Executive as Accountable Officer regarding the adequacy and effectiveness of the Commission's system of internal control which operated in the financial year.

**46.** We concluded that the information in the governance statement is consistent with the annual accounts and complies with the guidance issued by the Scottish Ministers.

**47.** WICS has finalised their review of the governance framework. A number of key governance, financial and staff related policies have now been reviewed and refreshed to ensure these are appropriate and up-to-date. The nature of WICS business operations, including their involvement in international projects, requires an element of travel for officers with associated business expenditure and expenses. As we have reported in prior year audit reports, this type of cost is an area of reputational risk, particularly for officers and organisations in the public sector. It is therefore important that an appropriate framework is in place to demonstrate governance and value for money around spending decisions.

**48.** As part of our work on the senior officer retirement during the year, we identified some instances where the documentation to support the decision-making process was not fully complete or available. This issue was also highlighted by Internal Audit during their review of financial controls relating to authorisation of exceptional expenditure. In addition, some HR documentation was out of date and did not reflect current circumstances.

**49.** From review of additional audit evidence, we were able to conclude that the retiral and settlement was in line with expected terms and conditions, however there was scope for improved documentation around the settlement process. The review also highlighted that other employee contracts may not reflect the current terms and conditions applicable. WICS should look to undertake a review of employee contracts to ensure these reflect the appropriate terms and conditions.



### Recommendation 3

**WICS should ensure that a process is put in place to ensure all required documentation and authorisation is obtained and documented in relation to exceptional expenditure. WICS should also look to review employee contracts to ensure these reflect current terms and conditions.**

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### National performance audit reports

**50.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. [Appendix 3](#) highlights a number of the reports published in 2019/20.

# Appendix 1

## Action plan 2019/20



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p><b>Performance management</b></p> <p>The Financial Reporting Manual (FReM) requires bodies to include a performance analysis within their annual report and accounts, including details of how they measure performance.</p> <p>In prior annual audit reports, we noted it was not clear how WICS monitors and reports on their performance and progress in delivering the core functions of their Corporate Plan.</p> <p>In the 2019/20 annual report and accounts, the Commission has made progress with the inclusion of the 2015-21 Corporate Plan objectives and the work undertaken throughout the year in achieving these objectives, however it is difficult to measure if these objectives have been achieved or not due to the nature of the KPIs.</p> <p><b>Risk – WICS is not complying with the reporting requirements of the FReM.</b></p>	<p>WICS are currently preparing the 2021-2027 Corporate Plan.</p> <p>WICS should identify key performance indicators to facilitate performance monitoring and reporting of progress against objectives in the new corporate plan.</p> <p><a href="#">Recommendation 1</a></p>	<p>KPIs are in the process of being defined for each key outcome identified in the Corporate Plan for the period 2021-27. It is anticipated that the performance analysis for the accounts to 31 March 2021 will be similar to the format presented in these accounts. However, for the next regulatory period we will be able to report our performance against specific KPIs every year of the next review period.</p> <p><b>Responsible Officer:</b> Chief Executive Officer</p> <p><b>Agreed date:</b> The Corporate Plan for 2021-27, including relevant KPIs, will be submitted to the SG for approval by the end of 2020.</p>
2	<p><b>Documentation of the authorisation of manual journals</b></p> <p>A number of manual journals are posted to the general ledger. These are prepared by the finance team and authorised as part of the monthly finance pack, however this authorisation is not documented on the system.</p> <p><b>Risk – Manual journals create a risk of manipulation due to their nature.</b></p>	<p>WICS should ensure appropriate controls are in place in relation to processing of manual journals, due to the risk of manipulation. The authorisation and review of these journals should be evidenced to mitigate this risk and improve the control environment.</p> <p><a href="#">Recommendation 2</a></p>	<p>Manual adjustments are reviewed as part of the monthly management reporting process. However, WICS management agree that it is difficult to evidence this specific review. Given the size of the Finance team and the automated facilities of the accountancy software, it is sometimes difficult to evidence the segregation of some duties. However, WICS management understands the level of risk associated with manual journals and</p>



No. Issue/risk



Recommendation



Agreed management action/timing

		<p>will develop a method to evidence the review of each journal.</p> <p><b>Responsible Officer:</b> Head of Finance</p> <p><b>Agreed date:</b> With immediate effect</p>
<p><b>3 Documentation of exceptional expenditure and employee contracts</b></p> <p>As part of the work undertaken throughout our audit, as well as the work undertaken by Internal Audit on financial controls, there were instances of supporting documentation being incomplete in relation to exceptional items of expenditure.</p> <p>It was also highlighted from our review that a number of employee contracts may not reflect the current terms and conditions applicable.</p> <p>There is scope for improved governance within WICS processes in terms of documentation of exceptional items of expenditure and employee contracts.</p> <p><b>Risk – Exceptional items of expenditure within public bodies can be subject to heightened public interest, which could present a reputational risk if the audit trail is not fully complete.</b></p>	<p>WICS should ensure that a process is put in place to confirm all required documentation and authorisation is obtained and documented in relation to exceptional expenditure.</p> <p>WICS should also look to review employee contracts to ensure these reflect current terms and conditions.</p> <p><a href="#">Recommendation 3</a></p>	<p>This recommendation related to documentation not being signed appropriately. WICS management will ensure there is clear documentation of the approval for any future exceptional expenditure. WICS management are in the process of considering a full review of employee contracts.</p> <p><b>Responsible Officer:</b> Head of Finance</p> <p><b>Agreed date:</b> 31 December 2020 (for employee contracts); immediately for authorisation of exceptional expenditure</p>

### Outstanding prior year recommendations

<p><b>4 b/f Performance management</b></p> <p>The Financial Reporting Manual (FReM) requires bodies to include a performance analysis within their annual report and accounts, including details of how they measure performance.</p> <p>In our 2016/17 and 2017/18 annual audit reports, we noted it was not clear how WICS monitors and reports performance and progress in delivering core functions in the corporate plan. Performance is not reported against KPIs.</p>	<p>WICS should continue to develop performance reporting and improve the performance related information included in the annual report and accounts.</p>	<p>The work of the Commission does not lend itself well to being measured against set targets. As part of the annual report and accounts we endeavour to explain our progress against our statutory objectives in as much detail as possible. However, we do understand the importance of setting meaningful KPIs against which we can measure our performance,</p>
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## No. Issue/risk



## Recommendation



## Agreed management action/timing

**Risk – WICS is not complying with the reporting requirements of the FReM.**

in line with the National Performance Framework. Our recent efforts have been focused on improving and clarifying our governance framework. Once we are satisfied that this is in place, we can turn our attention to defining useful KPIs for inclusion in the 2019/20 annual report.

Head of Finance and Governance

March 2020.

**This issue has been superseded by issue 1 in this appendix.**

**5**

### **b/f Review of governance framework**

Various key governance and financial policies have not been reviewed or updated for a number of years. These include the rules of procedure, the travel, subsistence and expenses policy and the staff handbook.

Officers have informed us that all policies are being reviewed as part of the ongoing review of the governance framework. However, this review is still to be completed.

**Risk – There is a risk that existing policies may not be fit for purpose and do not reflect current guidance or requirements in relevant areas.**

Monitor progress of the governance framework review.

WICS has now completed their review of the governance framework.

**This issue is now closed.**

# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Audit risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<p><b>1 Risk of management override of controls</b></p> <p>Auditing standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p> <p>We undertook 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><b>We did not identify any issues relating to management override of controls from our audit testing of journal entries, accounting estimates, accruals and prepayments.</b></p>
<p><b>2 Expenditure recognition</b></p> <p>Most public sector bodies are net expenditure bodies. Practice Note 10 (Audit of Public Sector Bodies in the UK) states that there is a risk that misstatements may arise from fraudulent financial reporting where an audited body may manipulate results to meet externally set targets. This risk increases with the variety and extent of expenditure incurred.</p>	<p>We undertook analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions, focusing on the areas of greatest risk.</p> <p>Detailed audit work on estimations and judgements.</p>	<p><b>We did not identify any issues relating to expenditure recognition from the testing carried out.</b></p>
<b>Wider dimension risks</b>		
<p><b>3 Performance Management</b></p> <p>As per the FReM requirements, the Commission is required to include information on how performance is measured within its annual report.</p> <p>In our annual audit reports in preceding years, we noted it was not clear from the annual report and accounts narrative how WICS monitors and</p>	<p>We considered the performance information included within the 2019/20 annual report.</p>	<p><b>WICS have made improvements to the performance information included within the 2019/20 annual report however this is limited due to the nature of the KPIs included in the Corporate Plan. See <a href="#">Appendix 1</a>, risk 1.</b></p>

reports on performance and progress in delivering the core functions in the Corporate Plan.

There is a risk that the performance report within the 2019/20 annual report may not fully comply with the FReM requirements.

# Appendix 3

## Summary of national performance reports 2019/20



**2019/20  
Reports**

		Apr	
Social security: Implementing the devolved powers		<b>May</b>	
Scotland's colleges 2019		<b>Jun</b>	 Enabling digital government
		Jul	
NHS workforce planning - part 2		<b>Aug</b>	
Finances of Scottish universities		<b>Sept</b>	
NHS in Scotland 2019		<b>Oct</b>	
		Nov	
Local government in Scotland: Financial overview 2018/19		<b>Dec</b>	
Scotland's City Region and Growth Deals		<b>Jan</b>	 Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		<b>Mar</b>	 Early learning and childcare: follow-up

# Water Industry Commission for Scotland

## 2019/20 Annual Audit Report

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