

Grampian Valuation Joint Board

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Grampian Valuation Joint Board and the Controller of Audit
November 2021

Contents

Key messages	3
Introduction	4
Part 1. Audit of 2020/21 annual accounts	6
Part 2. Financial sustainability and annual governance statement disclosures	10
Appendix 1. Action plan 2020/21	15
Appendix 2. Significant audit risks	18
Appendix 3. Summary of 2020/21 national performance reports	20

Key messages

Audit of 2020/21 annual accounts

- 1 The Joint Board's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2 The management commentary, annual governance statement and the audited part of the remuneration report were all consistent with the financial statements and were properly prepared in accordance with the applicable requirements.

Financial sustainability and annual governance statement disclosures

- 3 The Joint Board underspent its 2020/21 budget by £0.854 million. The majority of this will be returned to constituent authorities (£0.414 million) and the Scottish Government (£0.247 million) with the remainder (£0.064 million) added to reserves.
- 4 Reserves have been used to balance the 2021/22 budget in order to reduce constituent authorities' requisitions.
- 5 The Joint Board has approved a three-year financial plan. We would encourage it to continue to work towards development of a long-term financial strategy.
- 6 Annual governance statement disclosures are appropriate.

Introduction

- 1.** This report summarises the findings from our 2020/21 audit of Grampian Valuation Joint Board (the Joint Board).
- 2.** The scope of our audit was set out in our Annual Audit Plan presented to the 5 February 2021 meeting of the Joint Board. This report comprises the findings from:
 - our audit of the Joint Board’s annual accounts
 - consideration of financial sustainability and the appropriateness of the disclosures in the annual governance statement.
- 3.** In common with all organisations, the Joint Board has had to respond to the global coronavirus pandemic. Staff continued to work from home for the duration of the financial year. This, combined with increased demand for postal votes ahead of the May 2021 Scottish Parliamentary election together with restrictions on travel and the ability to access properties requiring inspection/survey, resulted in a deterioration in performance against some of the Joint Board’s key indicators (time taken to update the Valuation Roll and Valuation List with new dwellings/other changes) during 2020/21. Despite this, the Assessor reports that the Joint Board met all of its statutory requirements during 2020/21.

Adding value through the audit

- 4.** We add value to the Joint Board through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports (Appendix 3) and good practice guides
 - providing clear conclusions on the appropriateness of the disclosures in the annual governance statement and financial sustainability.
- 5.** We aim to help the Joint Board promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

- 6.** The Joint Board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The Joint Board 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 appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the Code of Audit Practice (2016) and supplementary guidance and International Standards on Auditing in the UK. Local government bodies have a responsibility to have arrangements in place to demonstrate Best Value in how they conduct their activities. Our audit work on the Joint Board's Best Value arrangements is focussed on the use of resources to secure financial sustainability.

8. As public sector auditors we give independent opinions on the annual report and accounts. The wider scope of public audit also requires auditors to conclude on the appropriateness of the organisation's arrangements for financial management, financial sustainability, governance and transparency, and value for money unless the auditor judges that it is not appropriate due to the body's size, nature, and audit risks.

9. As in previous years, and as reported in our 2020/21 Annual Audit Plan, we have applied the small body provisions of the Code of Audit Practice to the Joint Board's 2020/21 audit. This is due to the small volume and lack of complexity of the Joint Board's financial transactions. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.

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 the 2020/21 audit fee of £7,610, 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 both the Joint Board and the Controller of Audit and will be published on Audit Scotland's website, www.audit-scotland.gov.uk, in due course.

Part 1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of resources and performance

Main judgements

The Joint Board's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The management commentary, annual governance statement and the audited part of the remuneration report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Our audit opinions on the annual accounts are unmodified

14. The annual accounts for the year ended 31 March 2021 were approved by the Board on 5 November 2021. 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 Code of Practice on local authority accounting in the UK 2020/21 (the Code)
- the management commentary, annual governance statement and the audited part of the remuneration report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The Covid-19 pandemic did not adversely impact our ability to obtain audit evidence

15. The completeness and accuracy of accounting records and the extent of information and explanations that we required for our audit were not adversely affected by the Covid-19 outbreak. We were able to obtain sufficient, appropriate audit evidence to support our audit opinion.

16. The working papers provided to support the accounts were of a good standard and the audit team received good support from finance staff which helped ensure the final accounts audit process ran smoothly.

The annual accounts were signed off in line with the original timescales

17. The unaudited annual report and accounts were received on 4 June 2021 in line with our agreed audit timetable. Joint Board and Audit Scotland staff worked from home for the duration of the audit, due to ongoing restrictions as a result of the Covid-19 pandemic. Lessons learned from the previous year and use of efficient communication methods, such as Microsoft Teams, allowed the audit to progress in line with the timetable set out in our annual audit plan.

Overall materiality is £90,000

18. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£90,000
Performance materiality	£63,000
Reporting threshold	£4,500

Source: Audit Scotland

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

19. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual report and accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. Appendix 2 also identifies the work we undertook to address these risks and our conclusions from this work.

We have one significant finding to report from our audit of the annual accounts

20. 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. We have one significant finding to report (refer to [Exhibit 2](#) for details).

Exhibit 2

Significant findings from the audit of the financial statements

Issue	Resolution
<p>1. Calculation of amount to be transferred to General Fund</p> <p>A number of years ago members agreed that the cumulative balance on the General Fund should not exceed 5% of the total budget in that year.</p> <p>In February 2020, members agreed to earmark the underspend on the 2019/20 budget for NDR reform as an additional part of the General Fund.</p> <p>Audit testing identified that the cumulative balance on the General Fund as at 31 March 2021 (£0.235 million) was based on 5% of requisitions which is less than the total 2020/21 budget which was partly funded from reserves but more than the 2020/21 budget for core costs.</p> <p>There is currently a lack of clarity in how the cumulative balance should be calculated. In our view, the cumulative balance on the uncommitted part of the General Fund should be calculated on the budget for the Joint Board's core costs as in February 2020 it was agreed that the earmarked part would be 'additional'. As a result, the General Fund balance is overstated, and creditors are understated by £0.012 million.</p>	<p>Management have decided not to amend the annual accounts for this misstatement. The amount is not material to our opinion on the annual accounts.</p> <p>Recommendation 1</p>

Source: Audit Scotland

The misstatement was less than our performance materiality threshold and so we did not need to revise our audit approach

21. Audit testing identified only one misstatement of £12,000 (refer to [Exhibit 2](#) above). As this is below our performance materiality threshold, there was no impact on our audit approach.

There is one unadjusted misstatement to report to those charged with governance

22. 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. Our audit identified only one misstatement above our reporting threshold and, as noted in [Exhibit 2](#) above, management have not amended the accounts for this. We are content with this decision as the amount is not material to our opinion on the annual accounts.

The management commentary could be further improved

23. In addition to the opinion on the management commentary noted at paragraph 14 above, we also consider the qualitative aspects of the management commentary. The purpose of a management commentary is to provide information on a body, its main objectives, and the principal risks it faces. It should provide a fair, balanced, and understandable analysis of a body's performance as well as helping stakeholders understand the financial statements.

24. Last year we concluded there was scope to improve the management commentary and recommended that the Joint Board review its management commentary against Audit Scotland's '[Good Practice Note on Management Commentaries: Enhancing the quality of local government annual accounts](#)' as part of its preparation of the 2020/21 annual accounts.

25. This year a number of amendments were required to the financial performance section of the management commentary to improve consistency with the main financial statements. The revised narrative provides a more complete picture of the Joint Board's financial performance. We have concluded that the audited management commentary meets the requirements of the Code.

Recommendation 3 (b/f)

The Joint Board should review the content and presentation of its management commentary against Audit Scotland's good practice guide.

Good progress has been made on prior year recommendations

26. The Joint Board has made good progress in implementing our prior year audit recommendations. For the action not yet implemented, a revised response and timescale have been agreed with management and are set out in [Appendix 1](#).

Part 2. Financial sustainability and annual governance statement disclosures

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services

Main judgements

The Joint Board underspent its 2020/21 budget by £0.854 million. The majority of this will be returned to constituent authorities (£0.414 million) and the Scottish Government (£0.247 million) with the remainder (£0.064 million) added to reserves.

Reserves have been used to balance the 2021/22 budget in order to reduce constituent authorities' requisitions.

The Joint Board has approved a three-year financial plan. We would encourage it to continue to work towards development of a long-term financial plan.

Annual governance statement disclosures are appropriate.

The 2020/21 budget was underspent by £0.854 million

27. The Joint Board's net operating expenditure in 2020/21 was £3.979 million compared to budgeted net expenditure of £4.833 million, an underspend of £0.854 million. The majority of this underspend relates to vacant posts (£0.640 million) and receipt of government grants to fund additional costs associated with electoral registration (£0.366 million).

28. [Exhibit 3](#) summarises performance against budget in 2020/21.

Exhibit 3

Performance against budget 2020/21

	Budget £'000	Actual £'000	Variance £'000
Employee costs	3,704	3,053	(651)
Other service expenses (including capital financed from current revenue (CFCR))	1,087	1,243	156
Support service recharges	57	63	6
Interest and investment income	(2)	(1)	1
Government grants and other service income	(13)	(379)	(366)
Net (under)/overspend against budget	4,833	3,979	(854)
Funded by:			
Requisitions	(4,703)	(4,703)	-
Approved use of Reserves	(130)	-	130
2020/21 Outturn	-	(724)	(724)

29. The net operating expenditure (£3.979 million) differs from the net cost of services disclosed in the comprehensive income and expenditure statement of £4.219 million by £0.240 million. This is because reports prepared for the Joint Board's monitoring purposes are prepared on a different basis from the accounting policies used to prepare the financial statements.

30. Note 7 to the accounts reconciles the figures in the budget outturn report to the figures in the comprehensive income and expenditure statement. Note 7 shows that the majority of the difference is due to the cost of retirement benefits which are based on cash flows in the budget monitoring reports, but on the current service costs of benefits accrued in the year within the accounts.

31. IAS 19 (Retirement Benefits) calculations depend on a number of complex judgements and assumptions which are updated each year. As at 31 March 2021, the actuary has calculated that the Joint Board's share of assets in the North East Scotland Pension Fund exceeds its future pension commitments by £0.008 million (pension commitments exceeded the Joint Board's share of assets by £4.277 million as at 31 March 2020). As a result, the Joint Board's balance sheet as at 31 March 2021 shows net assets of £0.998 million compared to net liabilities of £3.3 million as at 31 March 2020.

Reserves increased by £0.064 million with £0.414 million to be returned to constituent authorities and £0.247 million to the Scottish Government

32. The Joint Board maintains a General Fund balance to support medium-term financial planning and to address any unforeseen costs. In the absence of a more specific regulation for Valuation Joint Boards in respect of the carry forward limits on the General Fund, members agreed that a maximum of 3% of the total budget should be added to the general fund in any one year as long as the cumulative balance does not exceed 5% of the total budget in that year.

33. In February 2020, the Joint Board agreed to earmark the underspend (£0.091 million) on the 2019/20 budget for Non-Domestic Rates reform as an additional part of the General Fund. During 2020/21, the NDR reform budget was underspent by £0.299 million due to difficulties in recruiting staff. The majority of this underspend (£0.247 million) was returned to the Scottish Government with the remainder (£0.052 million) added to the earmarked reserve.

34. After transferring £0.012 million to the uncommitted General Fund balance (refer to comments at [Exhibit 2](#)), the remainder of the underspend (£0.414 million) will be returned to constituent authorities.

Reserves have been used to balance the 2021/22 budget in order to reduce constituent authorities' requisitions

35. The Joint Board approved its 2021/22 budget in February 2021. The budget paper split the budget between core costs (£4.389 million) and NDR reform costs (£0.544 million) which are funded by the Scottish Government through the local government settlement to constituent authorities. Members agreed to fund £0.208 million of the budget from reserves with the remainder (£4.725 million) to be funded by constituent authorities.

36. Overall, the 2021/22 budget increased by £0.1 million (2%) due to an increase in the budget for NDR reform (£0.180 million (49.5%)) offset by a reduction in core costs of £0.080 million (1.8%).

37. This is the second year that the General Fund balance has been used to balance the Joint Board's budget and as a result, the uncommitted General Fund balance is expected to reduce to £0.118 million (2.7% of the 2021/22 net core costs budget) at 31 March 2022 (£0.235 million as at 31 March 2021).

38. The latest budget monitoring report, as at 31 May 2021, shows an underspend against the budget to date of £0.098 million. A detailed estimated outturn statement will be reported to the Joint Board meeting in November 2021.

The Joint Board has approved a three-year financial plan

39. In previous years we have highlighted the importance of medium to longer-term financial planning and recommended that the Joint Board develops a medium to long-term financial strategy supported by clear and detailed financial plans.

40. In November 2020, the Treasurer presented a three-year financial plan to the Joint Board which is based on pay award increases of between 1 and 5% for budget areas where the financial implication is not certain.

41. The recommended scenarios were built into an indicative budget for the three years to 31 March 2024 which was included in an Appendix to the November report. This formed the basis of the three-year budget approved by members at the Joint Board meeting in February 2021.

42. The three-year financial plan sets out the financial challenges facing the Joint Board including uncertainty in the key areas of salaries (which account for more than 76% of the Joint Board's budget) and accommodation. These challenges are likely to put pressure on the General Fund balance.

43. We have concluded that the Joint Board has made good progress in developing its approach to medium-term financial planning and recognise the need to focus on the immediate and medium-term impact of the current pandemic. We would, however, stress the importance of longer-term financial planning to the achievement of financial sustainability and encourage the Joint Board to continue to work towards development of a long-term financial strategy.

Annual governance statement disclosures are appropriate

44. Our review of the Annual Governance Statement within the annual accounts assessed the assurances which are provided to the Treasurer regarding the adequacy and effectiveness of the Joint Board's system of internal control which operated in the financial year. As in previous years, the Treasurer has placed reliance on the Internal Audit Manager's opinion that 'reasonable assurance can be placed on the adequacy and effectiveness of the system of internal financial control established within the Assessor's Service.'

45. Our review identified two areas where the Joint Board could improve compliance with the guidance and management agreed to amend the Annual Governance Statement to include these in the audited annual accounts.

46. The Annual Governance Statement sets out the key challenges facing the Joint Board in 2021/22. These include upgrading operational capacity in terms of workforce, processes, and IT systems to meet the challenges of moving to a 3-year revaluation cycle.

47. We concluded that the information in the audited Annual Governance Statement is consistent with the financial statements and complies with the guidance issued by Scottish Ministers.

The Joint Board's Cyber Essentials Plus accreditation has lapsed

48. Public bodies should have good provision for managing data and monitoring information security. They should also have demonstrable capacity and capability for responding to increasing risks to cyber security. Threats are increasing as organisations deliver more services online. Public bodies should have risk assessment processes in place for recording activities and learning including the cost impact of responding to a cyber-attack.

49. The Joint Board's Public Service Network (PSN) and Cyber Essentials Plus accreditations both lapsed in the last year. The Joint Board reviewed its arrangements for some IT services and systems during 2020/21 and this contributed to the delay in reapplying for Cyber Essentials Plus accreditation. As part of that review, Aberdeenshire Council are providing IT support for the first nine months of 2021/22. We have been advised that PSN accreditation is no longer required as the Individual Electoral Registration (IER) digital service is moving away from being hosted on a PSN service.

Recommendation 2

The Joint Board should reapply for Cyber Essentials Plus accreditation as soon as practicable.

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. Although there were no reports published in 2020/21 which were of direct interest to the Joint Board, there were others with some wider relevance. These are included in [Appendix 3](#).

Appendix 1. Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Reserves' policy</p> <p>Audit testing identified that the amount transferred to the General Fund was based on requisitions and not budget as set out in the Joint Board's reserve policy. The reserves policy was agreed before the introduction of a separate budget for NDR reform or use of reserves to fund annual budgets. As a result, there is a lack of clarity as to how the cumulative balance on the uncommitted part of the General Fund should be calculated.</p> <p>Risk: the General Fund balance is overstated in the annual accounts.</p>	<p>The Joint Board should revisit its reserve policy to ensure it clearly sets out the basis for calculating the maximum cumulative balance to be held for emergencies and unforeseen circumstances.</p> <p>Exhibit 2</p>	<p>Reserves Policy will be reviewed to ensure it remains relevant and covers the current funding streams.</p> <p>Responsible officer: Treasurer</p> <p>Agreed date: 28 February 2022</p>
<p>2. Cyber security</p> <p>Organisations are increasingly threatened by cyber-attacks as evidenced by recent incidents affecting public bodies.</p> <p>The Joint Board's Cyber Essentials Plus accreditation lapsed in August 2020.</p> <p>Risk: key systems are not resilient enough to deal with a cyber-attack.</p>	<p>The Joint Board should reapply for Cyber Essentials Plus accreditation as soon as practicable.</p> <p>Paragraphs 48 & 49</p>	<p>Appropriate IT professionals will be consulted to review what is required to allow reaccreditation as soon as practicable.</p> <p>Responsible officer: Assessor & ERO</p> <p>Agreed date: 31 January 2022</p>

Outstanding prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>3. Management commentary</p> <p>The management commentary included in the unaudited annual accounts required amendment before we could conclude that it met the requirements of the Code.</p> <p>Risk: there is a risk that the Joint Board fails to communicate effectively with its stakeholders.</p>	<p>The Joint Board should review the content and presentation of its 2020/21 management commentary against Audit Scotland's good practice guide.</p>	<p>Outstanding</p> <p>A number of amendments were required to the financial performance section of the management commentary to improve consistency with the main financial statements.</p> <p>Refer to paragraphs 23 to 25 for details.</p> <p>Updated management action</p> <p>Review presentation of financial performance section.</p> <p>Responsible officer:</p> <p>Treasurer</p> <p>Revised date:</p> <p>31 May 2022</p>
<p>4. Internal control arrangements</p> <p>The scale and pace of change as a result of Covid-19 poses a risk to the Joint Board's governance arrangements.</p> <p>Risk: there is a risk that key financial controls do not operate as intended due to new ways of working.</p>	<p>The Joint Board should ensure that internal controls remain effective during this period of uncertainty and as new ways of working are developed and adopted.</p>	<p>Complete</p> <p>Our audit did not identify any areas of control weakness due to Covid-19.</p>
<p>5. Related party returns and registers of interest</p> <p>Of the 15 related party returns issued to members, only 8 responses (53%) were received. Senior officers are not asked to complete a related party return. Review of Joint Board member's registers of interest noted that only 3 showed evidence of update within the previous 6</p>	<p>The Joint Board should review its procedures for identifying related parties within the annual accounts. These should cover both members and senior officers. In addition, members should be reminded of the importance of keeping their registers of interest up to date and senior officers should be</p>	<p>Complete</p> <p>The Assessor and Deputes completed a register of interest return in June 2020.</p> <p>All remaining staff were asked to complete a register of interest during 2020/21. This is considered to be an example of good practice.</p> <p>Members were reminded of the importance of completing</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>months. The Joint Board's senior officers have not completed a register of interests' disclosure.</p> <p>Risk: related party transactions are not all detected and disclosed within the annual accounts</p>	<p>asked to complete a register of interests return.</p>	<p>related party returns and keeping their registers of interest up to date in August 2019. Response rates improved in 2019/20 to 87% although this has decreased to 53% in 2020/21.</p>

Appendix 2. Significant audit risks

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.

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p>1. Management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries. Review of accounting estimates. Focused testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business.</p>	<p>Results: Our audit work did not identify any issues that would indicate management override of controls affecting the year-end position.</p> <p>Conclusion: Satisfactory</p>
<p>2. Estimates and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the pension liability and non-current asset values included in the annual accounts. This subjectivity represents an increased risk of misstatement in the accounts which is heightened by the impact of the Covid-19 pandemic on property markets.</p>	<p>Assessment of the scope, independence and competence of the professionals engaged in providing estimates, and the appropriateness of the actuarial assumptions. Focussed testing of IAS19 disclosures and non-current asset valuations. Review of the reports from the valuer and actuary for references to the impact of Covid-19 on property markets and their valuations.</p>	<p>Results: We reconsidered this risk on receipt of the unaudited accounts and concluded that there was not a risk of material misstatement in the valuation of non-current assets.</p> <p>Our audit work did not identify any issues with the scope, independence, or competence of the actuary.</p> <p>We considered the work undertaken by management, the actuary in light of the Covid-19 pandemic and considered the impact on the year-end valuations.</p> <p>Conclusion: Satisfactory</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>3. Financial sustainability</p> <p>The Joint Board has yet to approve a medium to longer term financial plan and used £0.13 million (58%) of its general fund reserve to balance its budget for 2020/21. In March 2020, members agreed to set a minimum level to be held in its general fund reserve of 2.5% of annual net expenditure. There is a risk that the Joint Board is unable to agree and implement a sustainable financial plan before it reduces its general fund reserves to the agreed minimum.</p>	<p>Review the three-year financial plan and the 2021/22 budget setting papers. Comment on financial sustainability within our annual audit report.</p>	<p>Results: A three-year financial plan was presented to the Joint Board in November 2020. This set out a number of scenarios and formed the basis of the three-year budget approved by members in February 2021.</p> <p>Conclusion: Satisfactory</p>

Appendix 3. Summary of 2020/21 national performance reports

April

[Affordable housing](#)

June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

July

[The National Fraud Initiative in Scotland 2018/19](#)

January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

February

[NHS in Scotland 2020](#)

March

[Improving outcomes for young people through school education](#)

Grampian Valuation Joint Board

2020/21 Annual Audit Report

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility



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