

Tayside Contracts Joint Committee

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for Tayside Contracts Joint Committee and the Controller of Audit

1 September 2021

Contents

Key messages	3
Introduction	5
1. Audit of 2020/21 annual accounts	7
2. Financial management	13
3. Financial sustainability	17
4. Governance and transparency	19
5. Value for money	23
Appendix 1. Action plan 2020/21	25
Appendix 2. Significant audit risks	28
Appendix 3. Summary of 2020/21 national reports	32

Key messages

2020/21 annual report and accounts

- 1 The financial statements of Tayside Contracts give a true and fair view of its financial position for the year ended 31 March 2021.
- 2 The audited part of the remuneration report, management commentary and annual governance statement are consistent with the financial statements and prepared in accordance with relevant regulations and guidance.
- 3 The Construction and Facilities divisions failed to achieve a break-even position over the three-year period from 2018/19 to 2020/21 due to the inclusion of IAS 19 pension costs. This has been highlighted in a 'failure to achieve a prescribed financial objective' paragraph in our audit opinion.

Financial management and sustainability

- 4 Covid-19 has had a significant impact on the operation of the organisation since March 2020 and financial support from the constituent councils was required during 2020/21. However, actual financial performance for the year exceeded initial expectations and resulted in a trading surplus of £1.993 million.
- 5 The ongoing financial impact of the Covid-19 pandemic will place additional pressure on the budget of Tayside Contracts in future years. Tayside Contracts and the constituent councils should continue to work together to identify savings and efficiencies that can be delivered across all activities undertaken by the organisation. This will ensure a coordinated approach that delivers benefits for all three councils and the public purse.

Governance and transparency

- 6 Overall, Tayside Contracts has appropriate and effective governance arrangements in place to support scrutiny of decision-making, although we noted weaknesses in the operation of the budget monitoring and reporting arrangements during 2020/21.
- 7 The Covid-19 pandemic has impacted on the operation of the governance arrangements since March 2020 but we have concluded that the revised arrangements are appropriate and continue to support good governance and transparency.

Value for money

- 8 Tayside Contracts new business plan was approved by the Joint Committee in March 2021 and identifies actions across five strategic themes to deliver the organisation's vision over the next three years.
- 9 Performance monitoring and reporting has continued throughout 2020/21 and shows that the performance of the organisation during the year was adversely impacted by Covid-19.

Introduction

1. This report summarises the findings from our 2020/21 audit of the Tayside Contracts Joint Committee (Tayside Contracts).
2. We aim to add value to the Tayside Contracts through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations for improvements
 - reporting our findings and conclusions in public
 - sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
 - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Scope of our audit

3. The scope of our audit was set out in our Annual Audit Plan presented to the March meeting of the Joint Committee. This report comprises the findings from:
 - the audit of Tayside Contracts 2020/21 annual accounts
 - a review of Tayside Contracts key financial systems
 - our consideration of the four wider audit dimensions of public sector audit (financial management, financial sustainability, governance and transparency, and value for money) as set out in the [Code of Audit Practice 2016](#).

Impact of Covid-19

4. The global coronavirus pandemic has impacted all public sector organisations since March 2020 and has had a considerable impact on Tayside Contracts operations during 2020/21. This had significant implications on the organisation's ability to generate income during the year, particularly within the facilities division. Known risks related to the pandemic were included in our plan, and we have adapted our audit work during the year to address any new risks that have emerged.

Auditor Independence

5. Auditors appointed by the Accounts Commission must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

6. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £40,030, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Responsibilities and reporting

7. Tayside Contracts has responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices.

8. Tayside Contracts is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

9. Our responsibilities as the independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice 2016](#), International Standards on Auditing in the UK, and supplementary guidance.

10. As public sector auditors we give independent opinions on the annual accounts. We also review and conclude on the effectiveness of Tayside Contracts' performance management arrangements, the suitability and effectiveness of corporate governance arrangements, and the financial position and financial sustainability of the organisation.

11. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).

12. This report raises matters from our audit of the annual accounts and consideration of the audit dimensions. 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.

13. An agreed action plan setting out specific recommendations, responsible officers and dates for implementation is included at [Appendix 1](#).

14. This report is addressed to both Tayside Contracts Joint Committee and the Controller of Audit and will be published on Audit Scotland's website: www.audit-scotland.gov.uk

Acknowledgement

15. We would like to thank the management and staff of Tayside Contracts for their cooperation and assistance during the audit.

1. Audit of 2020/21 annual accounts

The annual accounts are the principal means of an organisation accounting for the stewardship of resources and performance in using those resources

Main judgements

The financial statements of Tayside Contracts give a true and fair view of its financial position for the year ended 31 March 2021.

The audited part of the remuneration report, management commentary and annual governance statement are consistent with the financial statements and prepared in accordance with relevant regulations and guidance.

The Construction and Facilities divisions failed to achieve a break-even position over the three-year period from 2018/19 to 2020/21 due to the inclusion of IAS 19 pension costs. This has been highlighted in a 'failure to achieve a prescribed financial objective' paragraph in our audit opinion.

The financial statements of Tayside Contracts give a true and fair view of its financial position for the year ended 31 March 2021

16. The accounts of Tayside Contracts for the year ended 31 March 2021 were approved by the Joint Committee on 30 August 2021, and certified by the appointed auditor on 1 September 2021. We reported within our independent auditor's report our opinion that:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary and the annual governance statement were consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

17. We have nothing to report in respect of misstatements in the information accompanying the financial statements, the adequacy of accounting records, or the information and explanations we received during the audit.

The Construction and Facilities services division failed to achieve a break-even position over the three-year period from 2018/19 to 2020/21 due to the inclusion of IAS 19 pension costs

18. Tayside Contracts has a duty under section 10 of the Local Government in Scotland Act 2003 to conduct each of its significant trading operations so that income is not less than expenditure over each three-year period. Due to the inclusion of IAS 19 pension costs, the Construction and Facilities Services divisions failed to achieve this prescribed financial objective over the three-year period 2018/19 to 2020/21. This has been highlighted in a 'failure to achieve a prescribed financial objective' paragraph in our independent auditor's report.

The audit of the 2020/21 annual accounts was completed in line with the original timetable

19. We received the unaudited annual accounts on 21 June 2021 in line with the agreed timetable. The accounts and working papers presented for audit were of an acceptable standard but a number of revisions to the accounts were required as a result of the audit. Management and finance staff provided good support to the team during the audit process which helped ensure that the final accounts audit was completed in line with the original timetable.

Recommendation 1

To ensure that the extent of issues with the annual accounts presented for audit is minimised in future years, management should introduce additional quality controls and supervisory checks as part of the accounts preparation process.

The inspection notice was placed in accordance with the required regulations and no objections were raised to the 2020/21 annual accounts

20. Regulation 9 of the [Local Authority Accounts \(Scotland\) Regulations 2014](#) requires a local authority to give public notice on its website by 17 June (at the latest) of the right to inspect its annual accounts. The specified date should be at least 14 days after the notice is published, but cannot be later than 1 July, and the inspection period should last for 15 working days from the date specified in the notice. As part of the audit we confirmed that the 2020/21 annual accounts inspection notice was placed on the Tayside Contracts website in accordance with the regulations.

21. The regulations also require a local authority to give the right of interested persons to inspect and object to its accounts, as provided for by section 101 (rights of interested persons to inspect and copy documents and to object to accounts) (11) of the 1974 Act. No objections were raised to the 2020/21 annual accounts.

Our audit approach and testing reflected the calculated materiality levels

22. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the perceptions and decisions of users of the annual accounts. The assessment of what is material is a matter of professional judgement. A misstatement or omission, which would not normally be regarded as material by value, may be important for other reasons (for example, an item contrary to law). In forming our opinion on the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

23. Our initial assessment of materiality for the financial statements was undertaken during the planning phase of the audit and was based on the gross expenditure reported in the 2019/20 audited annual accounts. These materiality levels were reported in our Annual Audit Plan presented to the Joint Committee in March 2021.

24. On receipt of the unaudited 2020/21 annual accounts we recalculated our materiality levels based on the actual gross expenditure for the year ended 31 March 2021. We concluded that there was no significant impact on the audit approach of the recalculated materiality levels. Our final materiality levels are summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality: This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1.5% of gross expenditure for the year ended 31 March 2021.	£1.171 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 overall materiality.	£0.703 million
Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 4% of overall materiality.	£0.050 million

Source: Audit Scotland

Our audit identified and addressed the risks of material misstatement

25. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influenced our overall audit strategy and the allocation of staff resources to the

audit, and indicate how the efforts of the audit team were directed. The appendix identifies the work we undertook to address these risks and our conclusions from this work.

We reported the significant findings from the audit to those charged with governance prior to the annual accounts being approved and certified

26. 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.

27. The significant findings are summarised in [Exhibit 2](#). Our audit also identified a number of presentational and disclosure issues which were discussed with management. These were all adjusted and reflected in the audited accounts but none were significant enough to require to be separately reported under ISA 260.

Exhibit 2

Significant findings from the audit of financial statements

Issue	Resolution
<p>1. Significant trading operations</p> <p>Tayside Contracts has a duty under section 10 of the Local Government in Scotland Act 2003 to conduct each of its significant trading operations so that income is not less than expenditure over each three-year period. The two trading divisions, Construction and Facilities Services, failed to achieve this prescribed financial objective of attaining a breakeven position over the three-year period 2018/19 to 2020/21, due to the inclusion of IAS 19 pension costs. The deficits for the divisions over the 3 years to 31 March 2021 are:</p> <ul style="list-style-type: none"> • Construction: £3.939 million • Facilities Services: £10.406 million 	<p>This has been highlighted in a 'failure to achieve a prescribed financial objective' paragraph in our audit opinion.</p>
<p>2. Retention of distributable surplus / Earmarking of general reserve balance</p> <p>At its meeting in June 2021, the Joint Committee approved the retention of £0.274 million of the distributable surplus. This was to be earmarked for the costs associated with backfilling posts for increased annual leave carried forward to 2021/22, due to the Covid-19 pandemic.</p> <p>As the retention and earmarking of these funds was approved after the preparation of the unaudited 2020/21 accounts, post-audit</p>	<p>Management has made the necessary adjustments in the audited accounts.</p> <p>These reduced the 'Contributions to constituent Councils' in the Comprehensive Income and Expenditure Statement by £0.274 million to £1.719 million, and increased the 'Usable Reserves' balance in the Balance Sheet by the same value to give a closing balance at 31 March 2021 of £0.954 million.</p>

Issue	Resolution
<p>adjustments were required in respect of this decision.</p>	
<p>3. Holiday pay accrual</p> <p>During our testing of the holiday pay accrual we identified that the figure in the unaudited accounts had been understated by £0.100 million. This was due to both the exclusion of the year-end contractual leave entitlement for ‘equated’ staff (i.e. staff contracted to only work during school term times or other set periods), and the impact of the resolution of an ongoing grievance which allowed Construction staff to carry forward an additional holiday entitlement of five days, which required to be included within the holiday pay accrual.</p>	<p>Management has adjusted the holiday pay accrual within short term creditors in the audited annual accounts. This increased the current liabilities figure in the balance sheet by £0.100 million.</p> <p>Recommendation 1 at Appendix 1.</p>
<p>4. Classification of borrowing balances</p> <p>During our audit testing we identified that a loan repayment of £1.257 million due in 2020/21 had been incorrectly classified as repayments due within one year and included in the short-term borrowing figure in the balance sheet, rather than as a short-term creditor at 31 March 2021. We also identified that the loans repayments due in future years had been incorrectly split between short-term (less than one year) and long-term (more than one year) as the £1.408 million due for repayment in 2021/22 had been included within the long-term balance.</p>	<p>Management has made the necessary adjustments in the audited accounts.</p> <p>This resulted in the short-term creditors figure in the balance sheet increasing by £1.257 million and the short-term borrowing figure decreasing by the same amount. In addition, the adjustment to correct the split of total borrowing resulted in £1.408 million moving from long-term to short-term borrowing in the balance sheet.</p> <p>As the increase in the short-term creditors balance is offset by the decrease in the borrowing figure, these changes had a nil impact on the net liabilities at 31 March 2021.</p> <p>Recommendation 1 at Appendix 1.</p>
<p>5. Remuneration Report</p> <p>During our testing of the Remuneration Report disclosures we identified a number of errors in relation to salary details of senior officers, pay band disclosures and exit package disclosures. These include the omission of ‘strain on the fund’ pension costs of £0.260 million from the exit packages disclosure.</p>	<p>Management has corrected these figures in the audited accounts.</p> <p>These amendments do not impact on the figures reported in the financial statements but have been reported as they are covered by our opinion on the audited part of the remuneration report.</p> <p>Recommendation 1 at Appendix 1.</p>

Source: Audit Scotland

We have no material unadjusted errors to report

28. It is our responsibility to request that all misstatements above the reporting threshold are corrected. The £0.274 million earmarking of general reserve balance (issue 2 in [Exhibit 2](#)), £0.100 million holiday pay accrual adjustment (issue 3 in [Exhibit 2](#)), and the classification of borrowing balances (issue 4 in [Exhibit 2](#)) were the only monetary errors identified during the audit that exceeded our reporting threshold of £0.050 million. As management corrected these errors in the audited annual accounts, we have no material unadjusted errors to report.

Our prior year recommendations were not fully implemented

29. Our 2019/20 Annual Audit Report contained three recommendations for improvements to be addressed during 2020/21. As part of our audit we reviewed progress against these recommendations and noted that they were not fully implemented. We acknowledge that the lack of progress in these areas was in part due to the ongoing impact of the Covid-19 pandemic, and staffing issues within finance during the year, but we would expect these issues to be progressed during 2021/22, where applicable. Revised responses and timescales have been agreed with management for those points that are still relevant and are set out in [Appendix 1](#).

2. Financial management

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively

Main judgements

Covid-19 has had a significant impact on the operation of the organisation since March 2020 and financial support from the constituent councils was required during 2020/21. However, actual financial performance for the year exceeded initial expectations and resulted in a trading surplus of £1.993 million.

Covid-19 has had a significant impact on the operation of the organisation since March 2020 and financial support from the constituent councils was required during 2020/21

30. Tayside Contracts is a commercial trading organisation constituted under a Minute of Agreement entered into by the three constituent councils (Angus, Dundee City and Perth & Kinross) in 1996.

31. Tayside Contracts developed its revenue budget and investment plan 2020/21 prior to the Covid-19 outbreak in the UK. The revenue budget showed anticipated income of £78.994 million and expenditure of £78.110 million for the year ending 31 March 2021, and the investment plan showed planned capital expenditure of £2.417 million for the year. The trading account surpluses, before IAS 19 adjustments, were budgeted to be £0.431 million for the Construction division and £0.453 million for the Facilities Services division, which would have resulted in a total distributable surplus of £0.884 million to be returned to the constituent councils, [Exhibit 3](#).

32. Covid-19 had major implications on the operation of the organisation during 2020/21, and particularly the income generating activity of the Construction and Facilities Services divisions during the first quarter of the year. To aid cashflow during this period, each of the constituent councils committed to fund the payment of fixed costs based on the 2020/21 revenue budget. This equated to around £4.5 million a month but it was acknowledged that an element of these costs would be recoverable from other sources (for example, around £1.5 million was provided through the Coronavirus Job Retention Scheme towards the staff costs of workers furloughed between 1 March and 10 June 2020) and could be returned to the constituent councils later in the year.

Financial performance for 2020/21 exceeded initial expectations and resulted in a trading surplus of £1.993 million

33. As shown in [Exhibit 3](#), the actual financial performance of Tayside Contracts showed a healthier position than initially anticipated with an overall trading surplus of £1.993 million reported for the year ended 31 March 2021.

Exhibit 3

Financial performance for 2020/21

Area	Budgeted surplus £m	Actual surplus £m	Above budget surplus £m
Construction division	0.431	1.993	1.562
Facilities division	0.453	0	(0.453)
Tayside Contracts	0.884	1.993	1.109

Source: Tayside Contracts 2020/21 Annual Accounts

During the year Tayside Contracts invested £3.1 million in new fleet and completing the fit-out of the Central Production Unit

34. The annual investment plan (capital budget), approved prior to the Covid-19 outbreak in the UK, showed planned capital expenditure of £2.417 million for 2020/21. As in recent years, the majority of the capital budget related to the planned purchase of new vehicles and machinery as part of the replacement programme for the operational and winter maintenance fleet, and the costs associated with the refurbishment of the central production unit and the purchase of catering equipment required by Tay Cuisine for the new model for delivering school meals.

35. Total capital expenditure in 2020/21 was £3.144 million which was £0.727 million above the original investment plan approved. However, this additional capital expenditure during the year related to spend on the CPU that had been delayed from 2019/20 due to the impact of Covid-19, so was not included in the 2020/21 annual investment plan at the time it was approved.

36. The costs associated with bringing the central production unit in to use have been funded through loans from Dundee City Council that will be repaid over the life of the related assets. The other capital expenditure was funded through a combination of other borrowing, capital receipts from disposals, and revenue generated through operational activity during the year.

Borrowing levels increased over the last 12 months but remain affordable and sustainable

37. During 2020/21, new loans of £2.2 million were arranged with Dundee City Council to finance capital expenditure. £0.8 million of these loans related to the final fit-out costs to bring the Tay Cuisine Central Production Unit in to operation (paragraphs [34.](#) -[36.](#)). These new loans will be repaid over the life of the associated assets.

38. After new borrowing, and in-year repayments, outstanding loans at 31 March 2021 totalled £9.419 million. As a result, Tayside Contracts overall indebtedness as a percentage of annual income as at 31 March 2021 was

12.8%, a 1.6% increase from 11.2% at the end of the prior year, with loan repayments of £1.4 million due over the next 12 months.

39. While borrowing levels have increased significantly in recent years we still deem these to be affordable and sustainable. We would also expect the overall level of indebtedness as a percentage of annual income to start to reduce in future years as additional income is generated through the CPU and the associated loans are repaid.

Staff capacity issues within finance present a risk to the completion of key finance functions

40. A number of staff departures during 2020/21 placed the finance section under significant pressure. This high turnover of staff, and reduction in overall capacity, placed additional demands on the remaining staff responsible for completing the key finance functions during the year, and this continues to present a risk going forward.

Recommendation 2

Management should ensure that the organisation has sufficient capacity to undertake all key finance functions. This includes ensuring that all finance staff have adequate support and training to undertake their roles effectively.

Weaknesses in the budget monitoring and reporting arrangements resulted in the projected outturn reported to the Joint Committee throughout the year being understated

41. Financial performance reports setting out Tayside Contracts financial performance against budget and the projected outturn for the year were taken to each meeting of the Joint Committee during 2020/21.

42. Towards the end of the year it was identified that that an error in the budget monitoring spreadsheet had caused the projected outturn reported to the Joint Committee during 2020/21 to be significantly understated as they did not accurately reflect the actual underlying income and expenditure. This issue had not previously been flagged by the organisation's internal control processes.

43. As the revised projected outturn was better than that originally anticipated when the standby payments from the constituent councils were agreed, amounts were identified and returned to each council.

44. While we accept that 2020/21 was an untypical year due to the impact of Covid-19, we would still have expected the impact of the error in the budget monitoring spreadsheet to be identified and corrected as part of the internal review of budget monitoring reports.

Recommendation 3

To ensure that the financial reports taken to the Joint Committee present accurate and reliable information, management should strengthen the arrangements in place for reviewing budget monitoring reports.

Additional targeted testing undertaken as part of our financial statements audit provided assurance that the main financial systems produced accurate information for the 2020/21 annual accounts

45. As part of our audit we identify and assess the key internal controls in those accounting systems which we regard as significant to produce the financial statements. In addition, we also consider any issues reported by internal audit, or any other issues that arise, in relation to those systems. Our objective is to gain assurance that the body has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

46. Overall, we concluded that Tayside Contracts has adequate systems of internal control in place for the key systems used to record, process, summarise and report financial and other relevant data for the financial statements. However, our interim testing did identify weaknesses in the controls relating to payroll and monthly feeder reconciliations that could impact on the accuracy of the data from those systems for the financial statements.

47. Some further weaknesses in the operation of internal controls were flagged by the budget monitoring and reporting issue (paragraphs [41.](#) -[44.](#)). Management has agreed actions to address these control weaknesses and relevant disclosures regarding this issue are included in the Annual Governance Statement in the 2020/21 annual accounts.

48. To address the control weaknesses identified through our interim testing, and those related to the budget monitoring and reporting issue, we amended our audit approach and completed additional targeted testing on relevant areas as part of our financial statements audit. This provided assurance that the control weaknesses reported during the year had not resulted in a material misstatement in the 2020/21 financial statements.

3. Financial sustainability

Financial Sustainability looks forward to the medium and long term to consider whether a body is planning effectively to continue to deliver its services

Main judgements

The ongoing financial impact of the Covid-19 pandemic will place additional pressure on the budget of Tayside Contracts in future years. Tayside Contracts and the constituent councils should continue to work together to identify savings and efficiencies that can be delivered across all activities undertaken by the organisation. This will ensure a coordinated approach that delivers benefits for all three councils and the public purse.

Tayside Contracts approved a revenue budget of £80.4 million and a capital budget of £2.5 million for 2021/22 in March 2021

49. Tayside Contracts' 2021/22 revenue budget was approved at the March 2021 meeting of the Joint Committee. The budget for the year is based on income of £81.258 million and expenditure of £80.423 million. This would generate a distributable surplus of £0.835 million, with the Construction division contributing £0.307 million and the Facilities Services division contributing £0.508 million.

50. The 2021/22 investment plan (capital budget) was approved at the same meeting and set out £2.511 million of capital expenditure. This comprised £1.797 million for the replacement of operational fleet, £0.614 million for the replacement of winter maintenance fleet and £0.100 million for IT expenditure. The winter maintenance fleet budget reflected the decision of the Joint Committee to bring forward the purchase of four gritters that were due to be replaced in 2022/23, to spread these costs more evenly across the two years and benefit from savings associated with their early replacement.

51. Tayside Contracts 2021/22 revenue and investment budgets were developed in consultation with the constituent councils to ensure they reflected known changes in the councils' budgets. Both budgets include continued efficiency savings and improvements, and the direct redistribution of these gains to the councils in the form of reduced charges wherever possible. However, these savings are expected to be offset by the effect of additional costs, particularly pay related pressures, both for living wage and pay inflation. The approved budgets aim to ensure that Tayside Contracts can meet its statutory financial targets while still delivering the agreed returns to the councils.

The ongoing financial impact of the Covid-19 pandemic will place additional pressure on the budget of Tayside Contracts in future years

52. The financial impact of the Covid-19 pandemic is likely to extend across several years. The budgets of each of the constituent councils will be under increased pressure due to the ongoing costs associated with Covid-19 and the related recovery activity. This will in turn place additional pressure on the budget of Tayside Contracts in future years as councils look to deliver additional savings and efficiencies, and consider cutting back on areas of non-statutory spend.

Recommendation 4

Tayside Contracts and the constituent councils should continue to work together to identify savings and efficiencies that can be delivered across all activities undertaken by the organisation. This will ensure a coordinated approach that delivers benefits for all three councils and the public purse.

Management should review the general fund reserve policy to ensure sufficient funds are retained to meet unexpected expenditure and cushion uneven cash flows

53. Tayside Contracts holds a general fund reserve, the main purpose of which is to provide a contingency to meet unexpected expenditure and as a working balance to help cushion the impact of uneven cash flows.

54. At its meeting in June 2021, the Joint Committee approved £0.274 million of the in-year surplus being retained, and earmarked, for the costs associated with backfilling posts for increased annual leave carried forward to 2021/22, due to the Covid-19 pandemic.

55. The level of usable reserves held by Tayside Contracts at 31 March 2021 was £0.954 million, with £0.680 million held within the unearmarked general fund reserve balance and £0.274 million held within an earmarked general fund reserve (paragraph [54.](#)). The unearmarked general fund reserve balance equates to around 1% of annual turnover.

56. Under normal circumstances Tayside Contracts' unearmarked general fund reserve balance may be sufficient to respond to unexpected events. However, the Covid-19 outbreak highlighted that where events occur that have a pervasive effect on the operation and income generating activity of the organisation, additional financial support will be required from the constituent authorities to assist with cashflow pressures.

57. In light of the ongoing Covid-19 situation, we recommended in our 2019/20 Annual Audit Report that management should review the general fund reserve policy, with the constituent councils, to ensure there is agreement of an appropriate reserve level going forward; and the specific circumstances where this should be used before seeking additional financial support from the constituent councils. We note that this recommendation has not yet been progressed and would encourage management to take this forward during 2021/22.

4. Governance and transparency

Governance and transparency relates to the effectiveness of scrutiny and oversight, and transparent reporting of information

Main judgements

Overall, Tayside Contracts has appropriate and effective governance arrangements in place to support scrutiny of decision-making, although we noted weaknesses in the operation of the budget monitoring and reporting arrangements during 2020/21.

The Covid-19 pandemic has impacted on the operation of the governance arrangements since March 2020 but we have concluded that the revised arrangements are appropriate and continue to support good governance and transparency.

Tayside Contracts has appropriate and effective governance arrangements in place to support scrutiny of decision-making, although we noted weaknesses in the operation of the budget monitoring and reporting arrangements during 2020/21

58. A Local Code of Corporate Governance was first adopted by Tayside contracts in 2012. The Corporate Governance Code is reviewed on at least a five-year cycle and updated more frequently as required for changes in legislation, recommended good practice or operational necessity.

59. The current Local Code of Corporate Governance was approved by the Joint Committee in June 2020. Annually, the Corporate Management Team reviews the governance framework in place within Tayside Contracts, assessing it against several key governance areas. In addition to this, areas that will further enhance the organisation's governance arrangements in the coming year are also identified.

60. The review conducted for 2020/21, and the proposed Annual Governance Statement, were considered by the Joint Committee at its meeting in June 2021. We confirmed that the results of this review and any issues highlighted during the financial statements audit, including the budget monitoring and reporting issues (paragraphs [41.](#) -[44.](#)), had been adequately disclosed within the Annual Governance Statement in the 2020/21 annual accounts.

The Covid-19 pandemic has impacted on the governance arrangements since March 2020 but we have concluded that the revised arrangements are appropriate and continue to support good governance and transparency

61. During the period March to June 2020, the Managing Director, in consultation with the Proper Officer, used his delegated powers to progress business critical decisions to ensure the organisation was able to respond to the rapidly changing circumstances surrounding Covid-19.

62. Regular updates on developments were provided to the Convener and Vice Convener, and senior management from Tayside Contracts and the constituent councils worked closely together throughout this period. Virtual Governance and Strategy Group meetings were also being held during this period as part of the revised governance processes. These arrangements allowed Tayside Contracts to manage the unprecedented nature and scale of the impact of Covid-19 during that period.

63. During June 2020, arrangements were put in place to hold Joint Committee meetings virtually using Microsoft Teams. This was first used for the meeting on 22 June and the papers for this meeting included all the reports deferred from the cancelled meeting in March.

64. Joint Committee meetings continue to be held remotely but this situation will be reviewed as Covid-19 restrictions on travel and work placed activity ease.

Tayside Contracts conducts its business in an open and transparent manner

65. There are increasing public expectations for more openness and transparency as citizens want to understand how public money is used and, to support their participation in local service design and delivery.

66. Transparency means that the general public have access to understandable, relevant and timely information about how Tayside Contracts is taking decisions and how it is using resources such as money, people and assets.

67. Tayside Contracts' website is the principal means by which information is made available to the public. This provides access to minutes and papers of all Joint Committee meetings, and other key documents such as the business plan and annual performance reports. The annual accounts are also available on the website and include a management commentary which provides details of performance against budget and the risks and uncertainties facing the organisation.

The management commentary in the 2020/21 annual accounts provided a fair, balanced and reasonable analysis of the organisation's financial performance for the year

68. In addition to the consistency opinion on the management commentary covered in Part 1 of this report, we also consider the qualitative aspects of the management commentary included in the annual accounts. The purpose of the

management commentary is to provide information on Tayside Contracts, its main objectives and strategies, and the principal risks that it faces. It is required to provide a fair, balanced and reasonable analysis of a body's performance and is essential in helping stakeholders understand the financial statements. We concluded that the management commentary in the 2020/21 annual accounts satisfied these requirements.

Tayside Contracts should review its compliance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018

69. The [Public Sector Bodies \(Websites and Mobile Applications\) Accessibility Regulations 2018](#) came in to force on 23 September 2018. These require public sector bodies to put appropriate arrangements in place to ensure that information published on their websites is accessible. This means making sure that all content is clearly presented and simple enough so that most people can use it without needing to adapt it. Arrangements should also be in place to support those who do need to adapt things, including those with impaired vision, motor difficulties, cognitive impairments or learning disabilities, and deafness or impaired hearing.

70. Some organisations may not need to fully meet accessibility standards. This is the case if the impact of fully meeting the requirements is too much for an organisation to reasonably cope with. The accessibility regulations call this a 'disproportionate burden'. If an organisation wants to declare that making particular things accessible is a disproportionate burden then it is legally required to carry out an assessment of the burden that making those things accessible would place on the organisation against the benefits of making those things accessible.

Recommendation 5

Management should review the information published on Tayside Contracts website against the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 to identify what reasonable changes could be made to improve the accessibility of any information that does not comply with these requirements.

Appropriate risk management arrangements are in place but could be strengthened by ensuring the corporate risk register is regularly reported to the Joint Committee

71. In September 2020, Internal Audit gave a strong level of assurance over the risk management arrangements within Tayside Contracts, with low level recommendations to improve the risk management arrangements.

72. As part of our 2020/21 audit we reviewed the arrangements in place for the corporate risk register to be considered by the CMT and the Joint Committee. This confirmed that the corporate risk register was considered by the CMT every six months but we noted that it has not been taken to the Joint Committee since June 2019.

73. Regular reporting of the corporate risk register to the Joint Committee would ensure that members are satisfied with the mitigating actions being taken to address the key risks identified.

Appropriate arrangements are in place for the prevention and detection of fraud and irregularity

74. Tayside Contracts has a range of established procedures for preventing and detecting fraud and irregularity including a whistleblowing policy and codes of conduct for members and officers. We assessed these to ensure that they were appropriate, readily available to staff and are regularly reviewed to ensure they remain relevant and current.

75. We concluded that Tayside Contracts has appropriate arrangements in place for the prevention and detection of fraud and irregularity and we are not aware of any specific issues we require to bring to your attention.

5. Value for money

Value for money is about using resources effectively and continually improving services

Main judgements

Tayside Contracts new business plan was approved by the Joint Committee in March 2021 and identifies actions across five strategic themes to deliver the organisation's vision over the next three years.

Performance monitoring and reporting has continued throughout 2020/21 and shows that the performance of the organisation during the year was adversely impacted by Covid-19.

Tayside Contracts new business plan was approved by the Joint Committee in March 2021 and identifies actions across five strategic themes to deliver the organisation's vision over the next three years

76. Tayside Contracts previous business plan was approved in June 2017 and was intended to cover the period from 2017 to 2020. Management were in the process of finalising the next business plan at the time of the Covid-19 outbreak in March 2020. Due to the pervasive impact of Covid-19 on the operation of the organisation, and the constituent councils, it was decided that the existing business plan would be extended for an additional 12 months.

77. The new three-year business plan was produced in early 2021. This was developed with extensive input from the constituent councils, and other stakeholders, to ensure the future Tayside Contracts operating model reflects the councils' strategic priorities and future development opportunities. A key consideration in these discussions was how the organisation can maximise its contribution to the recovery from the Covid-19 pandemic.

78. The Business Plan 2021-2024 was approved at the Joint Committee meeting in March 2021. The plan set out the vision for Tayside Contracts to be: *"A high performing and expanding shared service; proud of what we do and chosen for how we do it"* and identified five strategic themes to deliver this:

- Confidence, trust and relationships
- Commercial approach
- Collaboration and sharing
- Continuous improvement and performance
- Communities, councils and customers

79. The business plan incorporates a detailed action plan that sets out the activities required for each strategic theme, along with the lead officer responsible for their delivery, and the target completion date. Progress against this action plan will be monitored and reported to the Joint Committee going forward.

Tayside Contracts' performance reporting arrangements help to drive improvement and identify service delivery pressures

80. The Joint Committee receives regular performance reports throughout the year including:

- Workload reports at every meeting covering the work in each division over the last quarter and an assessment for the next quarter.
- A six-monthly update on the business plan which reports on key performance indicators and progress against the Corporate Improvement Plan and Corporate Risk Register.

81. Tayside Contracts also produce an Annual Performance Report which is presented to the Joint Committee and is available on the organisation's website. The most recent report published covered 2019/20 and was considered by the Joint Committee in December 2020. This was the final Annual Performance Report on the previous business plan and provided details of Tayside Contracts performance, together with supporting trend, benchmarking and statistical measures which provide the most meaningful evidence of performance.

82. The 2020/21 Annual Performance Report will be the first published since the approval of the new Business Plan 2021-2024. This is due to be published towards the end of 2021 and we will report on the delivery of the first year of the plan in our 2021/22 Annual Audit Report.

The performance of the organisation was adversely impacted by Covid-19 during 2020/21

83. The management commentary included in the 2020/21 annual accounts includes a high level summary of performance against key performance indicators (KPIs) and targets over the last 12 months. As expected, this shows that Covid-19 has had an adverse impact on the achievement of the targets set prior to the pandemic, with 6 of the 12 targets set for the year either not achieved or deferred due to the impact of Covid-19.

84. We would anticipate that Covid-19 will again impact on the organisation's performance during 2021/22 but the extent of this should be significantly less than in 2020/21.

National performance audit reports

85. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2020/21 a number of reports were published which may be of interest to Tayside Contracts. These are detailed in [Appendix 3](#).

Appendix 1. Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Unaudited accounts and working papers</p> <p>The accounts and working papers presented for audit were of an acceptable standard but a number of revisions to the accounts were required as a result of the audit.</p> <p>Risk: The figures in the unaudited accounts do not accurately reflect the underlying financial records or source documentation.</p>	<p>To ensure that the extent of issues with the annual accounts presented for audit is minimised in future years, management should introduce additional quality controls and supervisory checks as part of the accounts preparation process.</p> <p>Paragraph 19.</p>	<p>Agreed</p> <p>Responsible officer: Managing Director</p> <p>Agreed date: June 2022</p>
<p>2. Finance capacity</p> <p>A number of staff departures during 2020/21 placed the finance section under significant pressure. This high turnover of staff, and reduction in overall capacity, placed additional demands on the remaining staff responsible for completing the key finance functions during the year.</p> <p>Risk: The financial management and operation of the organisation is undermined by key finance functions not being completed when required.</p>	<p>Management should ensure that the organisation has sufficient capacity to undertake all key finance functions. This includes ensuring that all finance staff have adequate support and training to undertake their roles effectively.</p> <p>Paragraph 40.</p>	<p>Capacity within the Finance Section is currently under review and staffing options have been presented to CLT.</p> <p>Responsible officer: Managing Director</p> <p>Agreed date: December 2021</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>3. Budget monitoring and reporting</p> <p>An error in the budget monitoring spreadsheet and reports was not identified timeously by the organisation's internal control processes.</p> <p>Risk: The Joint Committee make decisions based on inaccurate financial information.</p>	<p>To ensure that the financial reports taken to the Joint Committee present accurate and reliable information, management should strengthen the arrangements in place for reviewing budget monitoring reports.</p> <p>Paragraphs 41. -44.</p>	<p>Management Assurance report commissioned by Managing Director. Interim improvements have already commenced, and Corporate Leadership Team has been reassured of the process.</p> <p>Responsible officer: Managing Director</p> <p>Agreed date: October 2021</p>
<p>4. Budget pressures</p> <p>The budgets of each of the constituent councils will be under increased pressure due to the ongoing costs associated with Covid-19 and the related recovery activity.</p> <p>Risk: This will place additional pressure on the budget of Tayside Contracts in future years as councils look to deliver additional savings and efficiencies, and consider cutting back on areas of non-statutory spend.</p>	<p>Tayside Contracts and the constituent councils should continue to work together to identify savings and efficiencies that can be delivered across all activities undertaken by the organisation. This will ensure a coordinated approach that delivers benefits for all three councils and the public purse.</p> <p>Paragraph 52.</p>	<p>Savings and additional options have been developed and discussed with partner Councils.</p> <p>Responsible officer: Managing Director</p> <p>Agreed date: May March 2022</p>
<p>5. Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018</p> <p>The regulations require public sector bodies to put appropriate arrangements in place to ensure that information published on their websites is accessible.</p> <p>Risk: The information published on Tayside Contracts website may not satisfy the requirements of the regulations.</p>	<p>Management should review the information published on Tayside Contracts website against the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 to identify what reasonable changes could be made to improve the accessibility of any information that does not comply with these requirements.</p> <p>Paragraphs 69. and 70.</p>	<p>Review already underway.</p> <p>Responsible officer: Managing Director</p> <p>Agreed date: October 2021</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>General fund reserve policy</p> <p>Additional financial support was required from the constituent authorities to assist with the cashflow pressures created by the Covid-19 pandemic.</p> <p>Risk: The general fund reserve balance will be insufficient to cover the cashflow pressures of future events that have a pervasive effect on the operation of the organisation.</p>	<p>Management should review the general fund reserve policy, with the constituent councils, to ensure there is agreement of an appropriate reserve level going forward and the specific circumstances where this should be used before seeking additional financial support from the constituent councils.</p> <p>Paragraphs 53. -57.</p>	<p>Agreed. Delayed from previous year due to Covid-19 pandemic</p> <p>Responsible officer: Managing Director</p> <p>Revised date: March 2022</p>

Appendix 2. Significant audit risks

The table below sets out the audit risks we identified during our planning of the 2020/21 audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the financial statements and those relating to our wider responsibility under the [Code of Audit Practice 2016](#).

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the 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>	<ul style="list-style-type: none"> • Review of the Annual Governance Statement and assurances obtained in support of the statement. • Detailed testing of journal entries. • Review of accounting estimates. • Focussed testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business. 	<ul style="list-style-type: none"> • Reviewed the Annual Governance Statement and assurances in support of the statement. No issues identified. • Journal entries were tested, no indications of management override of controls. • Judgements and estimations applied were tested to confirm they were appropriate and reasonable. No significant issues were highlighted with the judgements and estimates applied. • We tested accruals and prepayments and confirmed that income and expenditure was properly accounted for in the financial year. • We reviewed transactions during the year – no issues highlighted of significant transactions outside the course of business.

Audit risk	Assurance procedure	Results and conclusions
<p>2. Risk of material misstatement caused by fraud in revenue recognition</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud over income, which is presumed to be a risk in any audit with significant income streams. There is a risk that income may be materially misstated in the 2020/21 financial statements due to the following significant income streams:</p> <ul style="list-style-type: none"> • Income from constituent councils, including standby payments (£72 million in 2019/20) • Other external income (£4 million in 2019/20) • Coronavirus Job Retention Scheme income in respect of workers furloughed since 1 April 2020 	<ul style="list-style-type: none"> • Analytical procedures on significant income streams. • Detailed testing of revenue transactions focussing on the areas of greatest risk. • Review of budget monitoring reports focussing on significant budget variances. • Review of accounting treatment of monies received from HMRC under the Coronavirus Job Retention Scheme. • Review of staff included within the Coronavirus Job Retention Scheme claims. 	<ul style="list-style-type: none"> • We obtained satisfactory explanations and supporting evidence for any significant increases or decreases in income. • Satisfactory results obtained from our testing of transactions. • Weaknesses in the budget monitoring and reporting arrangements resulted in the projected outturn reported to the Joint Committee throughout the year being understated (see paragraphs 41. -44.). However, these issues did not impact on the accuracy of the income presented in the annual accounts. • Our testing confirmed that monies received from HMRC under the Coronavirus Job Retention Scheme were correctly accounted for within the 2020/21 annual accounts. • Our testing did not identify any instances of Coronavirus Job Retention Scheme claims being submitted for non-furloughed staff.
<p>3. Risk of material misstatement caused by fraud in expenditure</p> <p>The Code of Audit Practice expands the consideration of fraud under ISA 240 to include the risk of fraud over expenditure. There is a risk that expenditure may be materially misstated in the 2020/21 financial statements due to the following significant expenditure streams:</p> <ul style="list-style-type: none"> • Construction division (£43 million in 2019/20) 	<ul style="list-style-type: none"> • Analytical procedures on significant expenditure streams. • Detailed testing of expenditure transactions, including cut-off testing, focussing on the areas of greatest risk. • Review of budget monitoring reports focussing on significant budget variances. • Audit work on the National Fraud Initiative matches. 	<ul style="list-style-type: none"> • We obtained satisfactory explanations and supporting evidence for any significant increases or decreases in expenditure. • Satisfactory results obtained from our testing of transactions. • Weaknesses in the budget monitoring and reporting arrangements resulted in the projected outturn reported to the Joint Committee throughout the year being understated (see paragraphs 41. -44.). However, these issues did not impact on the accuracy of the expenditure

Audit risk	Assurance procedure	Results and conclusions
<ul style="list-style-type: none"> Facilities division (£37 million in 2019/20) 		<p>presented in the annual accounts.</p> <ul style="list-style-type: none"> Our work to date has not identified any instances of fraud through the current NFI exercise.
<p>4. Estimations and judgements</p> <p>There is a significant degree of estimation and judgement in the measurement and valuation of some material account areas, including:</p> <ul style="list-style-type: none"> The value of the pension liability (£28 million at 31 March 2020) is an estimate based on information provided by management and actuarial assumptions. The value of provisions (£1 million at 31 March 2020) is based on management's assessment of the value and probability of potential future outflows. The value of the accumulated absences accrual (£1 million as at 31 March 2020) is based on management's assessment of the value of potential future outflows. <p>This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<ul style="list-style-type: none"> Review of the work of the actuary, including consideration of the appropriateness of the actuarial assumptions used. Review of procedures for ensuring actuarial valuations provided are appropriate and include assumptions relating to relevant legal rulings. Confirm pension valuations in actuarial report are correctly reflected in the 2020/21 accounts. Review the basis of provisions recognised, including detailed testing to source documentation where required. Review the basis and calculation of any obligations related to outstanding legal claims. Review the process in place for calculating the accumulated absences accrual and the accuracy of detailed calculation. 	<ul style="list-style-type: none"> We assessed the reliability of the actuary and reviewed their work. No issues were noted. We assessed the actuarial valuations provided to ensure assumptions relating to relevant legal rulings were included. Pension disclosures agreed in full to information from actuaries, or to financial records where applicable. Reviewed provisions disclosed within the accounts to ensure appropriateness and confirmed to supporting evidence. Confirmed during the audit that there are no obligations related to outstanding legal claims that require to be recognised or disclosed within the 2020/21 annual accounts. During our testing of the holiday pay accrual we identified that the figure in the unaudited accounts had been understated by £0.100 million. (Point 3 in Exhibit 2)

Audit risk	Assurance procedure	Results and conclusions
<p>5. Significant Trading Operations</p> <p>Tayside Contracts has a duty under section 10 of the Local Government in Scotland Act 2003 to conduct each of its significant trading operations so that income is not less than expenditure over each three-year period.</p> <p>As has been the case in recent years, it is likely that the inclusion of the IAS19 pension costs will result in the two trading divisions, Construction and Facilities Services, failing to achieve the prescribed financial objective of attaining a breakeven position over the three-year period 2018/19 to 2020/21.</p>	<ul style="list-style-type: none"> Review the three-year position reported at 31 March 2021. Report any failure to achieve the prescribed financial objective for the Construction or Facilities Division within our 2020/21 independent auditor's report. 	<ul style="list-style-type: none"> Due to the inclusion of IAS 19 pension costs, the two trading divisions, Construction and Facilities Services, failed to achieve this prescribed financial objective of attaining a breakeven position over the three-year period 2018/19 to 2020/21. This has been highlighted in a 'failure to achieve a prescribed financial objective' paragraph in our audit opinion. (Point 1 in Exhibit 2)

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

Audit risk	Assurance procedure	Results and conclusions
<p>6. Financial sustainability</p> <p>The Covid-19 pandemic has reduced Tayside Contract's ability to generate income during 2020/21, particularly within the facilities division.</p> <p>There is a risk that the continuing restrictions on the operation of areas of the business will impact upon the longer term financial health and sustainability of the organisation.</p>	<ul style="list-style-type: none"> Continue to monitor the financial position throughout the year, including additional financial support provided by constituent councils. Review 2021/22 budget setting decisions and future income projections. 	<ul style="list-style-type: none"> As outlined in section 3 of this report, the ongoing financial impact of the Covid-19 pandemic will place additional pressure on the budget of Tayside Contracts in future years. Tayside Contracts and the constituent councils should continue to work together to identify savings and efficiencies that can be delivered across all activities undertaken by the organisation. This will ensure a coordinated approach that delivers benefits for all three councils and the public purse.

Appendix 3. Summary of 2020/21 national 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](#)

Tayside Contracts Joint Committee

2020/21 Annual Audit Report

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