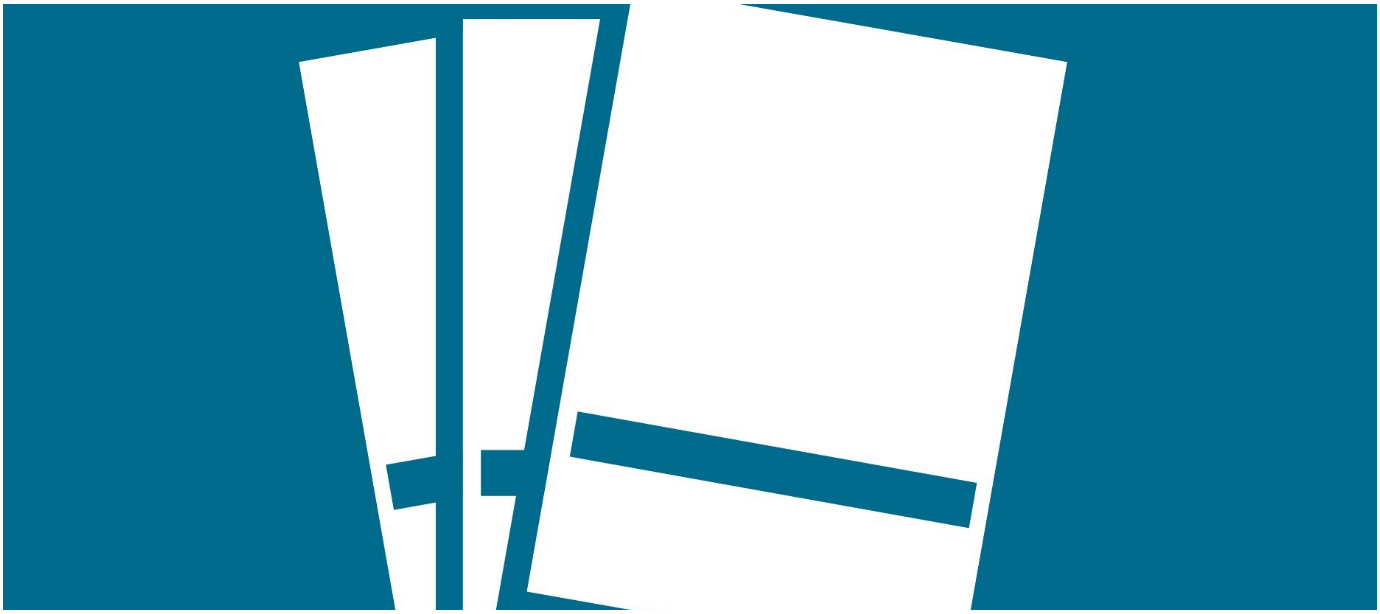
The 2023/24 audit of the Scottish Government Consolidated Accounts



AUDITOR GENERAL

Prepared for the Public Audit Committee by the Auditor General for Scotland
Made under section 22 of the Public Finance and Accountability (Scotland) Act 2000
October 2024

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Key messages

1 My independent audit opinion is unqualified. This means, in my opinion, I am content the Scottish Government Consolidated Accounts show a true and fair view, follow accounting standards, and that the income and expenditure for the year is lawful.

2 The Scottish Government continues to respond to emerging financial pressures to balance the budget. The options being applied provide short-term relief, but their one-off nature means they do not address the overall unsustainable financial position for the Scottish public sector.

3 It is critical that the Scottish Government increases the pace of reforming the design and delivery of services, including the size of the public sector workforce, to make them affordable. There has not yet been enough progress with the reform of public services.

4 The cost of completing MV Glen Sannox and MV Glen Rosa increased to £299.1 million in February 2024. Due diligence has commenced but until it is concluded there is no clear value for money assessment for the increased cost.

5 Following the significant issues identified in the Water Industry Commission for Scotland it is vital that the Scottish Government remains focused on improving the quality and consistency of sponsorship arrangements for public bodies.

6 Oracle Cloud went live in October 2024, following earlier delays and cost overruns. In order to achieve its ultimate objective, the system must provide better data to support decision-making and deliver efficiencies.

7 The revision of the National Performance Framework has progressed throughout 2024, and it is critical that the agreed National Outcomes are supported by measurable indicators which can demonstrate the progress being made. We cannot continue to be a position where indicators do not progress beyond development.

Introduction

1. I am submitting the Scottish Government Consolidated Accounts and auditor's report for 2023/24 under section 22(4) of the Public Finance and Accountability (Scotland) Act 2000, together with this report that I have prepared under section 22(3) of the Act.

2. My report is intended to support the Scottish Parliament in its important scrutiny role of the Scottish Government. The report contains key information from the 2023/24 Consolidated Accounts and explains what they show about the Scottish Government's management of its budget. It also provides information on financial management, sustainability, governance and performance reporting.

Background

3. The accounting boundary for the Consolidated Accounts reflects the areas for which the Scottish Government has direct responsibility and accountability, including the core portfolios, supporting administration, executive agencies and NHS bodies. It does not include bodies where the Scottish Government holds significant shareholdings such as Ferguson Marine (Port Glasgow) Holdings Limited, Caledonian Maritime Assets Limited (CMAL), Scottish Futures Trust, Glasgow Prestwick Airport or the Scottish National Investment Bank. These are reflected as investments within the Consolidated Accounts. Other public bodies such as local authorities, and areas of expenditure such as public sector pension schemes, are also out with the accounting boundary.

4. The Scottish Government Consolidated Accounts:

- cover around 90 per cent of the budget approved by the Scottish Parliament
- report the amounts spent against each main budget heading, and the reasons for any significant differences
- show the amounts distributed to other public bodies including local government
- report the assets, liabilities and other financial commitments of the bodies within the consolidated boundary, that are carried forward to future years
- contain a performance report, in which the government gives an account of its performance during the year.

Financial management

My audit opinions on the annual report and accounts are unqualified

5. My independent auditor's report is set out at pages 98-101 of the Consolidated Accounts. My opinions on the 2023/24 financial statements are unqualified. This means, in my opinion, I am content the Scottish Government Consolidated Accounts show a true and fair view and have been properly prepared to follow accounting standards and that the income and expenditure for the year is lawful.

6. The Consolidated Accounts show that total net expenditure during 2023/24 was £53,980 million, £277 million less than budget. The resource budget was underspent by £193 million (0.4 per cent) against a budget of £51,766 million. Capital was underspent by £84 million (3.4 per cent) against a budget of £2,491 million.

7. High-level reasons for significant variances between actual and budgeted spend are included in the Consolidated Accounts.

8. For 2023/24 the net spend on NHS Recovery, Health and Social Care was £19,138 million (£18,674 million resource and £464 million capital). The net spend on Social Security was £5,686 million (£5,602 million revenue and £84 million capital). These two areas account for 46 per cent of the total Scottish Government spend in Scotland in 2023/24. These areas feature on my forward work programme and I intend to report to Parliament on these key areas of public spending over the coming year.

The auditor of Social Security Scotland continues to qualify their regularity opinion

9. Social Security Scotland is now well established and, as an executive agency, is included in the Consolidated Accounts.

10. The 2023/24 annual accounts of Social Security Scotland include total benefit expenditure of £5,163 million of which £3,238 million (63 per cent) was administered by the Department for Work and Pensions (DWP) under an agency agreement with Scottish Ministers. Due to these delivery arrangements, Social Security Scotland cannot directly assess the levels of fraud and error in these benefits and is instead reliant on the DWP's annually published estimates.

11. The estimated overpayments as a result of fraud and error in the benefits delivered by the DWP, ranged from 0.4 to 5.2 per cent of expenditure. This means an estimated £42.4 million of overpayments were made in Scotland. This has reduced from £60.7 million last year. By the end of 2025/26, it is anticipated that the administration of all devolved benefits will have transferred from the DWP to Social Security Scotland.

12. The auditor qualified their regularity opinion as these overpayments were not incurred in accordance with relevant legislation and regulations. Further details can be found in the 2023/24 Annual Audit Report of Social Security Scotland.

13. As a component audit of the Consolidated Accounts, the qualified regularity audit opinion for Social Security Scotland requires me to assess the potential impact of its inclusion within the Scottish Government's Consolidated Accounts. As in previous years, I concluded that the likely amount of error and fraud incurred is not significant enough to influence the economic decisions of the users of the Consolidated Accounts and therefore I have not qualified my opinion in respect of this matter.

14. I have produced a range of reports looking at the implementation of the Scottish social security system in recent years. During 2025, I intend to publish a report focused on the Adult Disability Payment which currently accounts for just under half of the benefits expenditure processed by Social Security Scotland.

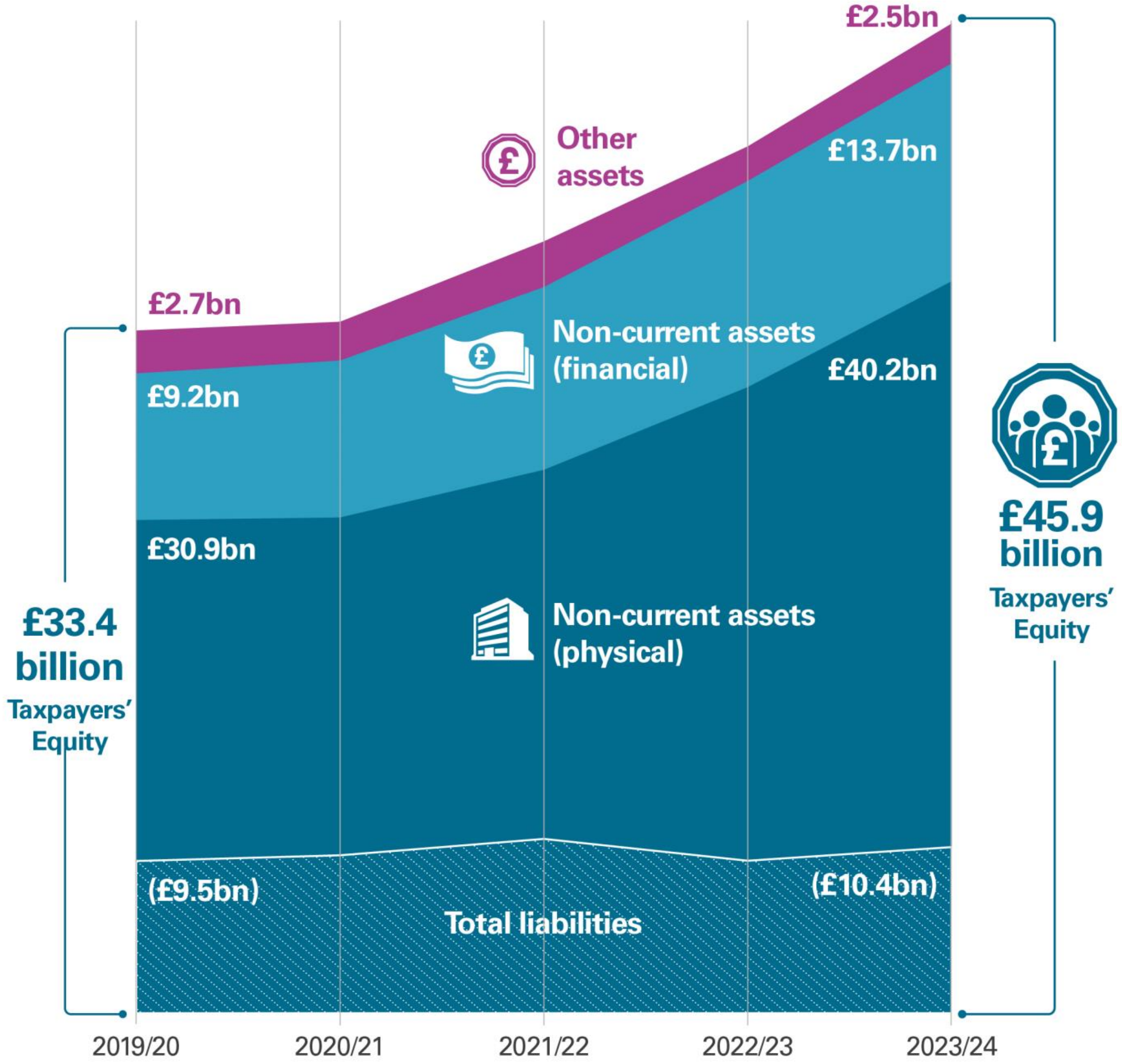
Progress has been made in preparing a fuller picture of what the Scottish public sector owns and owes

15. The Consolidated Statement of Financial Position is one of the primary financial statements in the Consolidated Accounts. It summarises what is owned and owed by the core Scottish Government and those public bodies within the consolidated boundary. This shows taxpayers' equity – an accounting measurement of the amount of taxpayers' money applied that has continuing public benefit. It shows how much of this has arisen from the application of parliamentary funding (arising from the Scottish Block Grant, borrowing and devolved taxes) and how much resulted from changes in the value of physical assets over time.

16. As detailed in Exhibit 1, taxpayers' equity has increased in each of the last five years from £33.4 billion to £45.9 billion, largely due to an increase in physical assets (such as property and roads) and financial assets (such as loans and investments). Total liabilities (such as payments for private-financed projects) have also increased from £9.5 billion in 2019/20 to £10.4 billion in 2023/24.

17. It is important to note that this position does not reflect all the assets and liabilities of the Scottish public sector. These accounts do not include resource and capital borrowing, local government assets and liabilities and all public sector pension assets and liabilities.

Exhibit 1
Financial position



Source: Audit Scotland

18. In 2016, the Scottish Government committed to producing a consolidated account to cover the devolved public sector in Scotland. I am pleased to report that progress has been made during 2023/24 in collating financial information across the Scottish public sector.

19. The Scottish Government has prepared financial information, based on 2022/23 assets and liabilities, to provide a more complete picture of the financial position associated with the financial powers and responsibilities devolved to the Scottish Parliament. They are engaging with interested parties, including Parliamentary committees, to gather insights on its usefulness as a basis for further development. Following completion of the

2023/24 public sector audit process, this financial information will be updated to provide timely insight on the assets and liabilities of the Scottish public sector.

The Scottish Government continues to manage the risks associated with financial interventions

20. The financial interventions are managed by the Strategic Commercial Assets Division (SCAD) which has five units covering initial assessment through to potential exit strategy.

21. SCAD has developed a range of guidance covering areas such as restructuring and insolvency and due diligence checklists. All these strands will be included within a 'playbook', a repository for guidance across possible phases of the interventions lifecycle. I welcome the fact that a monitoring framework is in development to report on the performance of each asset utilising industry specific indicators.

22. Exhibit 2 outlines the financial support that has been made to private companies that are now being managed by SCAD. I have asked the audit team to continue to monitor and report on these financial interventions.

Exhibit 2
Financial interventions to private companies

Financial intervention	Incurred in 2023/24	Total financial investment	Value in Consolidated Accounts
Prestwick Airport Purchased by the Scottish Government in November 2013 with the stated aim of protecting jobs and safeguarding the asset. Responsibility transferred from Transport Scotland to the Scottish Government in January 2023. An assessment of the recoverability of the loans was undertaken resulting in the partial reversal of previous loan impairments of £9.6 million. Total investment consists of capital (£43.4 million) and interest (£12.1 million).	£3 million	£55.5 million	£21.2 million Increase in loan recoverability of £9.6 million.

Financial intervention	Incurred in 2023/24	Total financial investment	Value in Consolidated Accounts
Ferguson Marine (Port Glasgow) Holdings Limited Established by the Scottish Government in December 2019 after Ferguson Marine Engineering Limited (FMEL) went into administration. The existing voted loans (£97.7 million) were terminated and the difference between the valuation of the ferry vessels (£74.8 million) and the valuation of the outstanding loans (£22.9 million) was written-off in 2020/21. The vessels are valued based on the original contract price (plus inflation uplift) and subsequent expenditure, less an estimation of impairment. The impairment in 2023/24 was £55.2 million.	£67.2 million	£304.7 million	£94.6 million Increase in value of £12 million.
Lochaber Aluminium Smelter – Liberty Group In December 2016, the Scottish Government issued a 25-year financial guarantee contract to SIMEC Lochaber Hydropower Limited. The Scottish Government receives an annual fee in return for the guarantee. The annual exposure to the Scottish Government is between £14 million and £32 million, over the lifetime of the contract. In March 2021, Greensill Capital (UK) Limited, the majority provider of working capital to GF Alliance (the holding company), went into administration. There continues to be uncertainty regarding the financial stability of the GFG Alliance Group. In 2023/24, the Scottish Government reviewed the level of provision required for their guarantee and decreased it by £5 million to £130 million. This has been reviewed and assessed as reasonable.	£5 million decrease in provision	Nil	Provision of £130 million

Financial intervention	Incurred in 2023/24	Total financial investment	Value in Consolidated Accounts
Burntisland Fabrications Limited (BiFab) In 2018/19, the Scottish Government converted £37.4 million commercial loans into equity representing a total equity stake of 32 per cent. BiFab were placed into administration in December 2020 and the Scottish Government is now pursuing a return through the administration process.	Nil	£50.9 million	Nil

Source: Audit Scotland

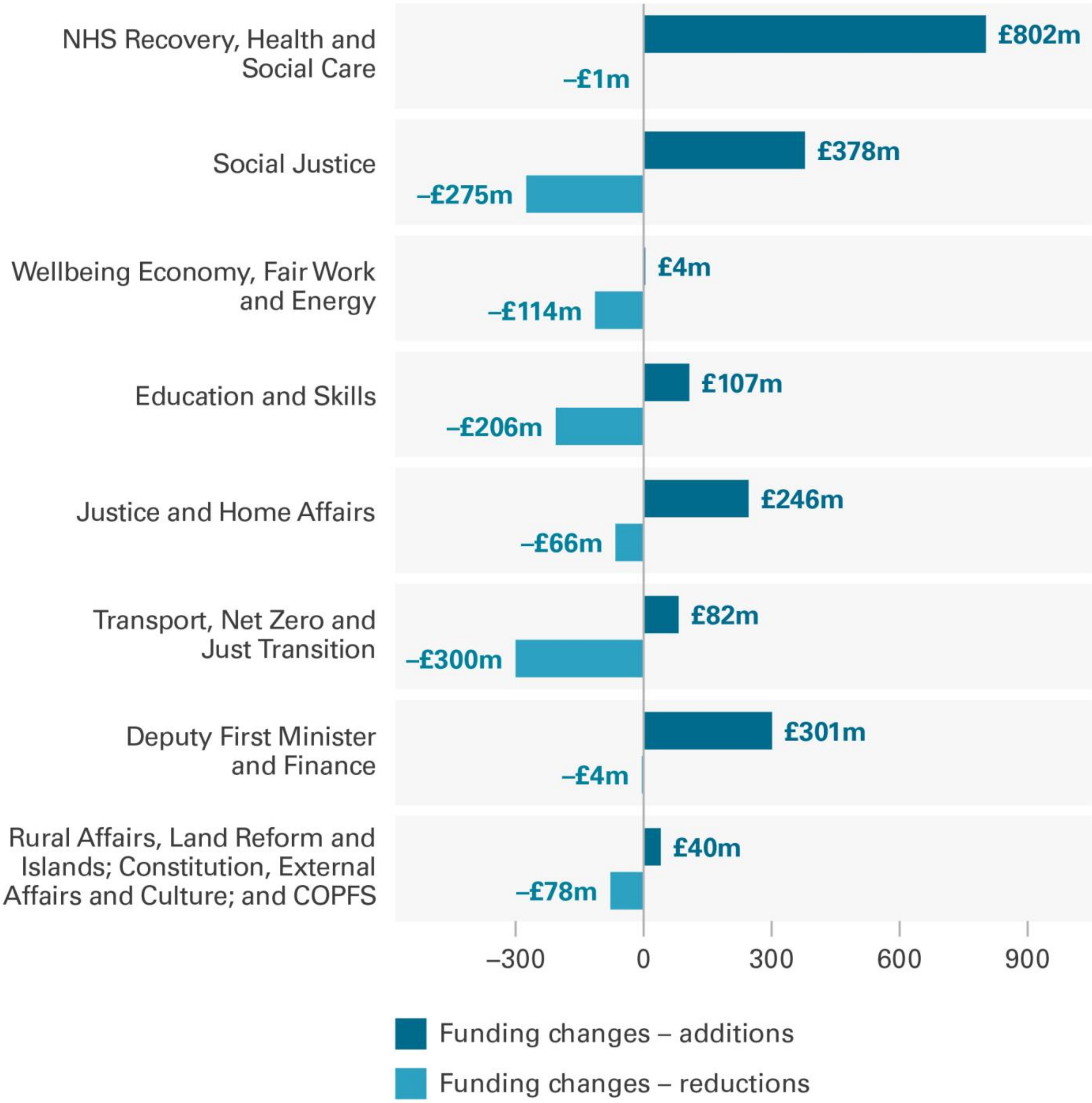
The Scottish Government responded to the emerging financial pressures during 2023/24 by implementing short-term solutions

23. The Scottish Government budget decreased as part of the Autumn (ABR) and Spring (SBR) Budget revisions (total decrease £1.19 billion). The decrease was largely due to a technical accounting adjustment at the SBR in relation to future NHS and teachers' pension costs which has no impact on discretionary spend. At each budget revision a range of amendments are processed, including funding adjustments, technical adjustments, Whitehall transfers and transfers within the Scottish Block. A number of deductions were made at ABR (£84.4 million) and SBR (£959.1 million) whereby funding was returned to the centre for redeployment elsewhere.

24. In between the publication of ABR and SBR, in November 2023, the Deputy First Minister advised Parliament that additional costs had arisen and a range of savings were required to balance the Scottish Government budget. Many of these were included within the ABR and SBR. The main pressures arising were public sector pay deals and on cost of living due to inflationary pressures.

25. Exhibit 3 highlights the impact of funding adjustments on each of the portfolios. The main provider of funding was Transport, Net Zero and Just Transition, and Education and Skills. The reduction in these portfolios is a reaction to addressing the immediate funding pressures without clear consideration of the potential impact on key priorities of the Scottish Government.

Exhibit 3
Scottish Government 2023/24 budget changes



Source: Audit Scotland analysis of ABR and SBR

26. Savings of £680.3 million were identified, split across portfolio resource savings of £296.6 million, capital savings of £226.8 million and consequential funding received from the UK Treasury as part of the UK Spring Statement Main Estimates (resource £94.8 million and capital

£62.1 million). The challenge was lower than in 2022/23 when two emergency budget reviews were undertaken.

27. In addition to the above, the Scottish Government continued the central Accountable Officer spending control process which requires proposals to be agreed via Director-General Accountable Officer, the Chief Financial Officer, the Permanent Secretary, and Ministers as appropriate before proceeding. There was also an increased focus on workforce, with recruitment controls in place.

28. While I recognise that these spending and recruitment controls were considered necessary by the Scottish Government to manage the budget pressures, this approach is not sustainable.

Sustainability

Finding a path to balance for 2024/25 has been challenging and the outlook remains difficult

29. The 2024/25 Scottish Government Budget was passed by Parliament in February 2024 and was set at £59.3 billion. As noted in paragraphs 24-27, achieving financial balance in 2023/24 required a reprioritisation of spending plans, increasing the pressure for future years.

30. In recognition of the deteriorating financial position during the year, emergency spending controls were introduced in August 2024 whereby only expenditure which was essential or unavoidable could be undertaken. In addition, all discretionary expenditure was stopped. Recruitment other than for frontline or critical workers was paused.

31. In September 2024, a range of measures were announced in order to achieve a balanced outturn position in addition to the above emergency spending controls. These measures included:

- ending the off-peak rail fare pilot and not proceeding with the asylum seekers' concessionary bus pass pilot, and allowing local government to use existing programmes to fund pay deals (£65 million)
- means testing the winter fuel payments (up to £160 million)
- emergency spending controls (£100 million)
- using ScotWind revenue (up to £460 million).

32. As a consequence of the action taken, the Scottish Government is more assured of achieving financial balance in 2024/25 but substantial risks remain. The majority of the savings continue to be non-recurring in nature but are being used to fund recurring expenditure. The Scottish Government recognises that further work is required to ensure a credible path to balance is maintained. Financial management has been a core element of the assurance and governance arrangements with the budget being closely managed.

33. Tackling the climate emergency remains a key priority for the Scottish Government. I note the Cabinet Secretary for Finance and Local Government confirmed to Parliament that they will look to reduce the use of ScotWind in 2024/25 as far as possible. The decision to use the remaining ScotWind revenue to balance the 2024/25 budget is inconsistent with earlier intentions, expressed throughout 2022, for this money to be invested in addressing the climate and biodiversity crises.

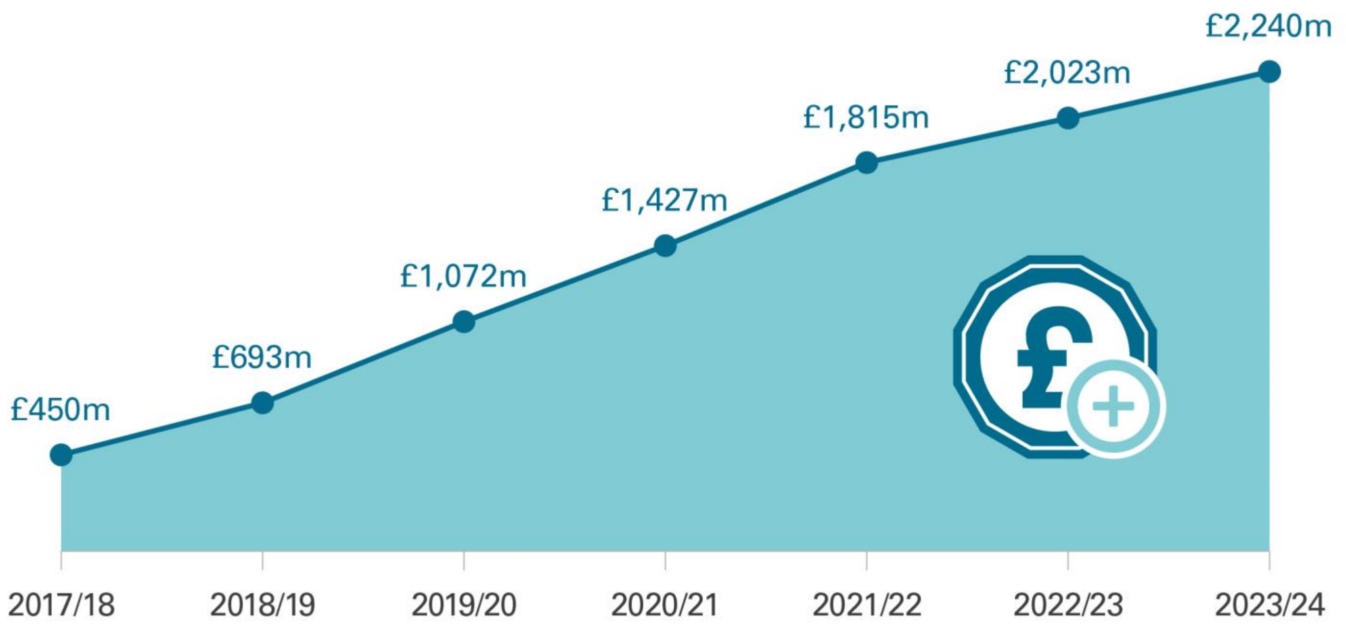
Repayments on borrowing continue to grow and will need to be managed within overall spending limits

34. In 2023/24, the Scottish Government borrowed £300 million to support the overall capital programme, less than the £450 million that was outlined by Scottish Ministers in the budget. The loans will be repaid to the National Loans Fund over ten years, in line with the timescales outlined in the Fiscal Framework.

35. In 2023/24, the Scottish Government borrowed to fund resource expenditure, as it has done in the previous three years. During the year it borrowed £104 million from the National Loans Fund to be repaid over five years. The resource borrowing was £63 million greater than budgeted.

36. As at 31 March 2024, the total principal amount of capital borrowing outstanding was £1,763.8 million, with interest of £296.0 million applying over its remaining life, up to 25 years. Resource borrowing outstanding at 31 March 2024 was £476.3 million with interest of £25.2 million accruing over the five-year repayment period. Exhibit 4 highlights the growth in principal outstanding at each year end (capital and resource).

Exhibit 4
Outstanding principal



Source: Audit Scotland analysis

37. Due to the accumulation of annual borrowing in recent years, loan repayments are increasing and totalled £217 million in 2023/24 (£160 million in 2022/23). Any increase in borrowing, particularly resource borrowing which is repaid over a shorter period and with higher interest rates, will still fall to be met alongside all other financial pressures.

38. The Scottish Government will need to continue to manage the pressure of repayments alongside all other financial pressures in the years ahead. This therefore restricts its future spending choices.

The Scottish Government needs to make changes to the design and delivery of services, including the size of the public sector workforce, to make them affordable

39. Both the Resource Spending Review in May 2022 and the Medium-Term Financial Strategy in May 2023 set out public service reform as an essential tool to provide effective service delivery, reduce duplication and reduce costs. The Scottish Government has set out a ten-year programme of public service reform overseen by the Director-General Communities.

40. In addition to significant pressures on public finances, the use of non-recurring savings to fund recurring expenditure has further exacerbated the problem and the need to reform public services is crucial to achieving a sustainable future. While there have been some changes to the funding and delivery of public services there is, as yet, no clear plan for what reform will achieve or the associated timescale. I will be reporting in November 2024 on the Scottish Government's approach to fiscal sustainability and reform.

41. Public service reform will take time and there is a need to balance short term efficiencies, to assist the challenging immediate financial situation, with the longer-term reform of service delivery.

42. Since the new UK Chancellor of the Exchequer announced the acceptance of the recommendations from the pay review bodies in July 2024 the Scottish pay offers have exceeded the public sector pay policy. Scotland has a relatively larger public sector workforce than the rest of the UK with a higher average salary.

43. As highlighted in my report ‘The Scottish Government’s Workforce Challenges’(October 2023), pay costs for NHS, central government, police and fire services, and further education were £13.4 billion in 2021/22. With recent pay deals exceeding the Scottish Government’s public sector pay policy, £1.7 billion more than initially planned was agreed in pay deals for 2022/23 and 2023/24. These rises are locked into future budgets and are making it harder for the Scottish Government to manage pay costs over time.

44. Workforce reform needs to be a core part of public service reform. Since devolution, the Scottish Budget and workforce numbers have grown significantly. The Scottish Government's projections suggest that it cannot afford to pay for public services in their current form. Reform is urgently needed to address budget shortfalls of more than £1 billion over the coming years.

45. Difficult decisions need to be made to secure a sustainable future for public services in Scotland.

Governance

The Governance Statement within the Consolidated Accounts provides insight into the arrangements in place

46. A Governance Statement prepared by the Permanent Secretary is a key feature of the Consolidated Accounts (pages 57-75). It forms part of the wider accountability report and summarises how the Scottish Government is controlled and directed. The statement highlights the main risks and opportunities and any significant internal control issues in 2023/24. I am content that the Governance Statement is consistent with the financial statements and has been prepared in accordance with guidance issued by the Scottish Ministers.

Governance arrangements were recently reviewed and the planned changes should be embedded moving forward

47. The Scottish Government has well established governance and assurance arrangements in place, involving both Senior Management Team and Non-Executive Directors.

48. During 2023/24, alternative approaches were piloted at Assurance Group meetings which have since been rolled out. There has been a welcome move towards reducing the number and length of papers provided for each meeting, the time involved in attending each meeting and more focus on the key assurance areas.

49. In addition, a review of governance arrangements was undertaken by the Scottish Government in 2023/24 and the findings are being implemented. The review covered for example: a standard Terms of Reference for boards, the extension of the Director-General Assurance pilot referred to above, and further clarification of roles and responsibilities. The impact of these changes should be assessed going forward.

The increased costs for MV Glen Rosa have not been subject to sufficient due diligence

50. I reported last year that appropriate processes were followed when assessing the value for money of MV Glen Sannox and MV Glen Rosa. The due diligence review resulted in a written authority being issued, on 14 May 2023, by the Cabinet Secretary for Wellbeing Economy, Fair Work and Energy for the completion of MV Glen Rosa.

51. Since then, the cost of completing both vessels has continued to rise and now seems to have stabilised at £299.1 million. The previous due diligence exercise was based on a total cost of completion for both vessels of £203 million.

52. In March 2024, following the cost projections increasing to £299.1 million, the Cabinet Secretary for Wellbeing Economy, Net Zero and Energy advised Parliament that due diligence had commenced to ensure the increased costs were accurate and justifiable. Although a review of the cost projections has been completed, it is disappointing that the accompanying value for money assessment has not been updated. To satisfy the requirements of the Scottish Public Finance Manual this should be concluded as a matter of urgency. Its absence means that the Accountable Officer, Ministers and the Scottish Parliament cannot be assured that the £96 million increase in expenditure on the vessels represents value for the taxpayer.

Improving the quality and consistency of sponsorship arrangements for public bodies must remain a priority area

53. I previously reported that the Scottish Government had implemented the recommendations set out in the independent review of its relationships with public bodies. I noted, however, that it would take time for the Scottish Government to demonstrate the impact of these actions including the necessary cultural and behavioural change.

54. In December 2023, I drew Parliament's attention to significant weaknesses in the governance and financial management arrangements within the Water Industry Commission for Scotland (WICS) including concerns around the achievement of value for money in the use of public funds.

55. The Scottish Government responded to my findings by initiating an independent review of WICS together with an internal review of the sponsorship arrangements in place. Alongside this, over summer 2024, each Director-General completed a deep dive into the sponsorship arrangements within their portfolios.

56. It is critical that the quality and consistency of sponsorship arrangements within the Scottish Government is improved. I have asked the audit team to continue to monitor the action taken and advise me of any concerns.

Oracle Cloud went live in October 2024, following earlier delays and cost overruns, but must now be used to provide better data to support decision making and deliver efficiencies

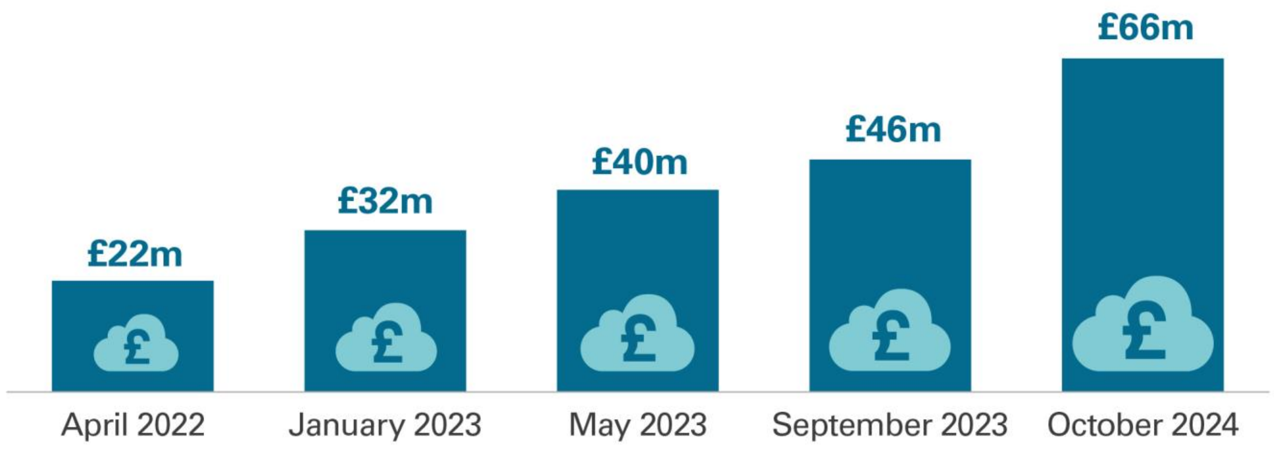
57. Last year I reported that there was an expected go-live date for the new Oracle Cloud, HR and Finance system, of 1 April 2024. In

December 2023 the Scottish Government decided to delay implementation as they could not see a clear and safe path to implement on that timeline. Plans moved to an October 2024 go-live. To support this the project team spent time assessing organisational readiness, both within the Scottish Government and in the other public sector bodies.

58. Project implementation costs are currently estimated to be £66 million up from £22 million at the start of the project in April 2022. The Scottish Government is anticipating a VAT recovery of £7.6 million, which would reduce the project cost to £58 million. The increased cost can be attributed to a combination of an underestimation of the scale and complexity of the programme and associated restated timelines. Each month of delay has resulted in an additional cost of £3 million to maintain the legacy systems. The costs are shown in Exhibit 5.

Exhibit 5

Oracle implementation costs



Source: Audit Scotland

59. The system went live in October 2024; however successful implementation is more than just the new system being in place. It requires each of the bodies to be accessing and using better data to support decision making, delivering efficiencies and improving cyber security arrangements. I have asked the audit team to monitor and assess the planned post implementation review. I will report on the implementation of Oracle Cloud during 2025.

Performance reporting

The Performance Report within the Consolidated Accounts has improved but there remains opportunities for further development

60. The 2023/24 Consolidated Accounts include a performance report (pages 4-55) and an accountability report (pages 56-97) in line with the requirements of the Government Financial Reporting Manual (FReM).

61. The performance overview section (pages 5-21) sets out the National Performance Framework (NPF) together with progress towards the eleven National Outcomes. Eighty-one national performance indicators have been assessed with 21 improving, 35 maintaining, and 14 worsening. No performance was reported against 11 indicators as they were either in development (6) or the data could not be calculated due to changes in the methodology (5).

62. The performance analysis section (pages 22-55) has been redesigned to focus on the three missions set out in the Policy Prospectus and sets out actions taken during the year to deliver on them. This is a welcome change to the narrative from prior years where the analysis tended to focus on the performance of Director-General portfolios. The narrative provides the reader with a range of performance detail set against the missions together with some trend information.

63. While we recognise improvements have been made to the reporting in 2023/24, the performance report needs to be more transparent with a golden thread linking all aspects of performance and providing an overall view of progress. Without clear targets against which activity can be measured, it remains difficult to form an overall picture of the performance of the Scottish Government.

The complicated landscape of priorities is hindering the achievement of outcomes

64. During 2023/24, the Scottish Government published the Policy Prospectus (in April 2023) and the Programme for Government 2023/24 in September 2023. The Policy Prospectus set out three interdependent missions:

- equality – tackling poverty and protecting people from harm
- opportunity – a fair, green and growing economy

- community – prioritising public services.

65. Since then, the 2024/25 Programme for Government has been issued by the new First Minister and sets out the Scottish Government's commitments for the year within four key priorities. It outlines key actions to be taken during the year against the four priorities of:

- Eradicating child poverty
- Growing the economy
- Tackling the climate emergency
- Ensuring high-quality and sustainable public services.

66. There are also a number of major programmes currently being progressed by the Scottish Government, each with their own objectives, targets and policies. Aligning funding to priorities is essential for effective decision making. The continuing revisions and development of policy, limits the ability to be transparent, provide continuity and report achievement across the key priorities. There is an absence of clearly defined performance measures with measurable targets for all priority areas.

67. The revision of the NPF has progressed throughout 2024 and it is critical that the agreed National Outcomes are supported by measurable indicators which can demonstrate the progress being made over the associated timescales. It is unacceptable that six indicators for the previous NPF remain in development.

Conclusion

68. The Consolidated Accounts remain a critical component of the Scottish Government's accountability to the Scottish Parliament and the public. The recent, regular requirement to implement in-year savings to balance the budget demonstrates the unsustainable financial position for the Scottish public sector. The Scottish Government needs to better link spending decisions with the achievement of priorities and outcomes and demonstrate this transparently to the people of Scotland.

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