

South East of Scotland Transport Partnership

2023/24 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the South East of Scotland Transport Partnership and the Controller of Audit
November 2024

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Key messages

2023/24 annual accounts

- 1 The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2 The audited part of the remuneration report, management commentary and annual governance statement were properly prepared in accordance with applicable requirements.
- 3 We have reported significant findings from the audit relating to the recognition of income and expenditure and record keeping for the management of assets.

Wider scope

- 4 The partnership has a medium-term financial plan, however there is scope to improve the partnership's financial reporting.
- 5 The partnership's responsibilities are evolving with a new grant awarding role in 2024/25 through Transport Scotland's Active Travel programme. This will distribute approximately £5.3 million to partners and represents a significant change in responsibilities and governance for the partnership.
- 6 The partnership has arrangements in place to secure Best Value

Introduction

1. This report summarises the findings from the 2023/24 annual audit of the South East of Scotland Transport Partnership (the partnership). The scope of the audit was set out in an Annual Audit Plan presented to the 1 March 2024 meeting of the Performance and Audit Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of the partnership's annual accounts
- conclusions on wider scope areas that frame public audit as set out in the [Code of Audit Practice 2021](#), which for less complex bodies includes conclusions on financial sustainability and Best Value.

2. This report is addressed to the partnership and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

Responsibilities and reporting

3. The partnership has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The partnership is also responsible for compliance with legislation putting arrangements in place for governance and propriety.

4. 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 and supplementary guidance and International Standards on Auditing in the UK.

5. The weaknesses or risks identified in this report are only those which have come to our attention during the team's normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues raised and to maintain adequate systems of control.

6. This report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers, and dates for implementation.

Auditor Independence

7. We can confirm that the audit team complies with the Financial Reporting Council's Ethical Standard. We can also confirm that the audit team have not undertaken any non-audit related services. We experienced delays to receiving audit evidence and undertook additional testing in response to errors in the unaudited accounts. As a result, we have increased our audit fee by £2,410. Our

final audit fee is £14,970. We are not aware of any relationships that could compromise our objectivity and independence. We are not aware of any relationships that could compromise our objectivity and independence.

8. The annual audit adds value to the partnership by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice identified.

Part 1. Audit of 2023/24 annual accounts

Public bodies are required to prepare annual report and accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

Main judgements

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

Adjustments have been made to the annual accounts as a result of the audit process, including revisions to income, expenditure and non-current assets

Audit opinions on the annual accounts are unmodified

9. The Board approved the annual accounts for the partnership for the year ended 31 March 2024 on 6 December 2024. As reported in the independent auditor's report, in our opinion as the appointed auditor:

- 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 annual governance statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Overall materiality was assessed on receipt of the annual accounts as £50,000

10. Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the accounts, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

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

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£50,000
Performance materiality	£33,000
Reporting threshold	£3,000

12. The overall materiality threshold was set with reference to gross expenditure, which was judged as the figure most relevant to the users of the financial statements.

13. Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 65% of overall materiality, reflecting no significant prior period errors and few complex accounting areas within the annual accounts.

14. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. The final decision on making the correction lies with those charged with governance.

Significant findings and key audit matters

15. Under ISA (UK) 260, we communicate significant findings from the audit to the Partnership Board including our view about the qualitative aspects of SEStran's accounting practices.

16. The Code of Audit Practice also requires me to highlight key audit matters, which are defined in ISA (UK) 701 as those matters judged to be of most significance.

17. The significant findings, including key audit matters, are summarised in [Exhibit 2](#).

Exhibit 2

Significant findings and key audit matters from the audit of the annual accounts

Issue	Resolution
<p>1. Management and recording of non-current assets</p> <p>SEStran holds a large number of relatively low-value individual assets which include bikes, screens and technology related to real-time transport information. Our review of the asset register and corresponding entries in the accounts found a number of material findings:</p> <ul style="list-style-type: none"> • The asset register and balance sheet presented for audit included £198,000 of assets which were impaired in previous years and should have been removed from the disclosures in the accounts. • Not all assets disclosed on the register are allocated a unique reference or serial number, meaning there is often no direct link between the asset register and the physical item. • The asset register has been cumulatively modified over several years, and no longer provided a clear audit trail to the disclosures in the accounts. This included duplication of information and complex formulas. 	<p>The non-current asset register was extensively revised to provide a clearer link to the disclosures in the accounts. This resulted in a prior year correction to remove £198,000 of impaired assets from 2015/16 which had been included in error.</p> <p>SEStran should undertake a full review of its asset management procedures, ensuring that the asset register fully reflects the assets in use. The partnership should:</p> <ul style="list-style-type: none"> • Review and update the accounting policy for non-current assets in line with Code requirements, including information on useful lives, the approach to impairment and the basis of capitalisation. • Improve the asset register to provide a direct link to the disclosures in the accounts, including sufficient detail to ensure that physical items are individually identifiable • Ensure that that physical items are appropriately tagged to create a direct link between the register and the asset. • Ensure that impairment reviews are carried out on a regular basis, including physical inspection of assets. This should be documented in a systematic and methodical way which allows the asset register to be reflective of asset condition. It is important that the partnership works closely with their finance colleagues at City of Edinburgh Council to ensure that disclosures in the accounts are reflective of the assets in operation. <p>Recommendation 1</p> <p>(refer Appendix 1, action plan)</p>
<p>2. Income and expenditure errors of £626,000 relating to agency transactions</p> <p>SEStran has arrangements to procure goods and services on behalf of constituent local authorities and other customers, where SEStran is acting as an intermediary.</p>	<p>Management confirmed these transactions were agency in nature and has corrected the misstatements in the revised annual report and accounts. We reviewed the contracts and framework agreements, supporting purchase</p>

Issue	Resolution
<p>We identified that c. £626,000 of agency transactions were included in the partnership's income and expenditure statement. SEStran was not acting as principal in these transactions and it did not direct where the money was spent, therefore this income and expenditure is agency in nature.</p> <p>The Code of Practice requires that agency income and expenditure should not be recognised in the partnership's income and expenditure statement, except for amounts owed at year-end.</p>	<p>invoices and sales invoices to confirm this assessment.</p> <p>As the transactions were removed from both income and expenditure, there is no net effect on the total surplus/deficit.</p>
<p>3. Reduction in disclosed pension asset</p> <p>The pension liability/asset is an area of audit focus due to the material value and significant assumptions used within this complex calculation. In common with other local government pension scheme employers, Lothian Pension Fund commissions a firm of actuaries to value its pension liability and the accounting entries in the financial statements. The actuary reported that, as at 31 March 2024, the partnership had a funding surplus of £0.610 million.</p> <p>The surplus arose as a result of a significant increase to the net discount rate (discount rate net of CPI inflation) compared to the previous year, leading to a large gain on the balance sheet .</p> <p>Accounting standards impose a limit on the maximum amount of surplus which can be recognised on an employer's balance sheet. Given that the partnership is to continue to participate in the LGPS (Local Government Pension Scheme), it would be expected that this surplus could lead to lower future contributions rather than a refund of surplus. When this minimum funding obligation is considered, the asset was reduced to zero.</p>	<p>The annual report and accounts presented for audit disclosed a pension asset of £0.610 million. This was reduced to zero, with a corresponding adjustment to the pension reserve, for the final version of the accounts in line with the requirements of accounting standards.</p>
<p>4. Expenditure allocated to the wrong financial year</p> <p>Our testing of expenditure identified three transactions totalling c.£30,000 which were recorded in the incorrect financial year.</p>	<p>Management corrected these misstatements in the final revised accounts.</p> <p>In addition to the prepayment identified in point 7 below, these cut-off errors became collectively significant to our audit. The</p>

Issue	Resolution
<p data-bbox="113 257 794 369"></p> <p data-bbox="113 398 794 474">5. Errors in the cash flow statement and workings</p> <p data-bbox="113 492 794 712">The cash flow statement provides an understanding of SEStran's actual cashflows during the period, which will be different to the income and expenditure statement due to accounting requirements and the timing of transactions.</p> <p data-bbox="113 728 794 873">The workings for the cash flow statement provided to audit did not provide a clear audit trail and the supporting evidence was not sufficiently linked to ledger transactions.</p>	<p data-bbox="794 257 1497 369">partnership should strengthen procedures around the year end to ensure that income and expenditure is correctly accrued.</p> <p data-bbox="794 398 1497 660">The cash flow statement was extensively reworked. Revised working papers were provided which provided clearer supporting evidence for the statement. This resulted in amendments and recognition of two capital additions totalling £9,000. This error has been corrected in the final version of the accounts.</p>
<p data-bbox="113 907 794 940">6. Identification of leases</p> <p data-bbox="113 958 794 1254">SEStran entered into a five-year arrangement with a bike hire company in 2023/24, with the invoiced amount of £113,000 paid in full during the year. As SEStran has not yet benefited from remaining four years of this arrangement, £106,000 of the invoice should be recognised as a prepayment and the assets should be disclosed as in the operating leases note.</p>	<p data-bbox="794 907 1497 1243">Management has corrected these misstatements in the revised annual report and accounts. The partnership will adopt IFRS 16 in 2024/25 which brings right-of-use assets on to the balance sheet. It is therefore important that all lease arrangements are identified which may require to be accounted for under this newly-adopted standard next year.</p>
<p data-bbox="113 1348 794 1382">7. Improvements to audit process</p> <p data-bbox="113 1400 794 1545">We experienced a delay to the completion of our audit due to late receipt of documentation. We identified that finance staff are under pressure due to competing priorities.</p>	<p data-bbox="794 1348 1497 1747">We recommend that management ensures there is sufficient capacity in finance to support timely responses to audit requests. The partnership and the finance team responsible for compiling the annual accounts, based at City of Edinburgh Council, should work closely together to ensure that the substance of transactions, particularly those involving capital expenditure and assets, is accurately reflected in the accounts.</p> <p data-bbox="794 1765 1497 1803">Recommendation 2</p> <p data-bbox="794 1818 1497 1859">(refer Appendix 1, action plan).</p>

Audit work responded to the risks of material misstatement identified in the annual accounts

18. We have obtained audit assurances over the identified significant risks of material misstatement to the annual accounts. [Exhibit 3](#) sets out the significant risks of material misstatement to the financial statements identified in the 2023/24 Annual Audit Plan. It also summarises the further audit procedures performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 3

Identified significant risks of material misstatement in the annual accounts

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • Tested journals with a focus on significant risk areas. • We considered any unusual or material transactions identified through our audit testing for any evidence of management override of controls. • Substantive testing of income and expenditure transactions around the year-end to confirm they were accounted for in the correct financial year. • Focussed testing of accounting accruals and prepayments 	<ul style="list-style-type: none"> • No issues were identified that indicate misstatements due to fraud caused by management override of controls. • Audit testing of found errors in the recording of transactions in the correct accounting year. These errors have been resolved and amended in the revised version of the annual accounts. Refer Exhibit 2
<p>2. Risk of material misstatement caused by fraud in expenditure</p> <p>The Code of Audit Practice expands the consideration of fraud under ISA (UK) 240 to include the risk of fraud over expenditure. There is a risk that expenditure may be materially misstated in the 2023/24 financial statements due to the extent and nature</p>	<ul style="list-style-type: none"> • Detailed testing of expenditure transactions focussing on the areas of greatest risk • Review of budget monitoring reports, focusing on significant variances • Review of arrangements in place to prevent and detect fraud 	<ul style="list-style-type: none"> • Audit testing identified errors in the disclosure of expenditure transactions. These errors have been resolved and amended in the revised version of the annual accounts. Refer Exhibit 2 • We reviewed budget monitoring reports that are presented at each committee meeting. We concluded that financial management reporting is accurate and appropriate.

Audit risk	Assurance procedure	Results and conclusions
<p>of the following significant expenditure streams:</p> <ul style="list-style-type: none"> • Project related expenditure (2022/23: £1.472m) • Other service expenditure (2022/23 £0.211m) 		<ul style="list-style-type: none"> • We did not identify any instances of fraud

19. As a result of the audit, gross errors of £1.4 million were corrected. The net impact was a reduction in income of £472,000 and a reduction in net assets of £472,000.

The unaudited annual accounts were received in line with the agreed timetable

20. The unaudited annual accounts were received in line with the agreed audit timetable on 27 June 2024.

Part 2. Wider Scope

For less complex bodies, wider-scope audit work considers the financial sustainability of the body and the services that it delivers over the medium to longer-term, and the arrangements for securing Best Value.

Conclusion

The partnership has a medium-term financial plan, however there is scope to improve the partnership's financial reporting.

The partnership's responsibilities are evolving with a new grant awarding role in 2024/25 through Transport Scotland's Active Travel programme. This will distribute approximately £5.3 million to partners and represents a significant change in responsibilities and governance for the partnership.

The partnership has arrangements in place to secure Best Value.

The partnership reports a net overall underspend of £0.379 million against its budget for 2023/24

21. The partnership receives most of its funding from the Scottish Government via Transport Scotland, and requisitions from constituent council members. The partnership also receives a significant proportion of income through securing externally-generated funding. The partnership approved its initial 2023/24 budget in March 2023. Revenue grant funding of £0.782 million from Transport Scotland and requisitions of £0.190 million from constituent councils remained at the same level as previous years. The partnership budgeted for external income of £0.515 million (£0.554 million in 2022/23) to fund approximately 35% of its budgeted expenditure.

22. The partnership reports an underspend of £0.086 million on its core revenue budget (expenditure of £0.734 million against a budget of £0.815 million). This has been attributed to staff vacancies which arose throughout the year. The partnership reports a net underspend in its projects budget of £0.293 million after inclusion of an earmarked reserve brought forward (actual net expenditure of £0.23 million against budgeted net expenditure of £0.316 million). Of the projects underspend, £0.106 million is committed to expenditure in 2024/25, and it forecasts that slippage on project-related expenditure will be spent in 2024/25.

SEStran has a medium-term financial plan, but internal audit has identified scope to improve the partnership's financial reporting

23. As we noted in our 2022/23 Annual Audit Report, the partnership has a medium-term financial plan to the year 2025/26. An indicative financial plan is updated annually and was last presented to the partnership's board on 15 March 2024. The plan anticipated that expenditure will be fully funded in 2024/25, but forecasts a small shortfall of £18,000 in 2025/26. The budget for 2024/25 was agreed in March 2024, setting out total revenue expenditure of £1.226 million (2023/24: 1.738 million).

24. Following approval of the budget, SEStran subsequently received a formal grant offer from Transport Scotland of £5.326 million for SEStran's People and Place programme, significantly increasing the planned spend for 2024/25. The funding is intended to enable the delivery of behavioural change projects which would increase rates of active travel (walking, wheeling and cycling). This consists of an additional £1.9 million of revenue, and £3.412 million capital expenditure.

25. The partnership recognises there is a risk around future financial sustainability. Assumptions in medium term financial planning include pay awards, inflation and reductions in grant funding. The partnership mitigates these risks through recruitment control and seeking external funding opportunities that align with their purpose. The partnership also maintains a reserves policy of at least 5% of its core revenue budget.

26. In 2023/24, internal audit reviewed the design and effectiveness of the controls in place at the partnership to secure financial sustainability. Overall, they concluded reasonable assurance could be taken from the controls in place with recommendations made including:

- Financial planning procedures should include scenario planning
- Finance officer reports on the financial position which are presented to the Board, should also be presented to the Performance and Audit committee
- A log of all potential funding opportunities and actions taken to secure them should be maintained

The people and place plan represents a significant change in role for the partnership

27. In 2024/25, the partnership was awarded approximately £5.3 million from Transport Scotland's Active Travel Transformation Programme, with regional transport partnerships now responsible for the disbursement of government grants to change active travel behaviour in their regions.

28. SEStran will distribute up to £5.3 million of funding to projects across the region that deliver against key areas of the partnership's People and Place programme. In March 2024, the partnership developed contract standing orders

to ensure good governance arrangements surrounding grant awards, and to provide clear roles and responsibilities. The standing orders include eligibility and assessment criteria, delegated authorisation limits, and considers due diligence for potential project partners. Management has indicated it plans to develop measurable KPIs for these projects to support reporting on outcomes to Transport Scotland.

29. The new standing orders and assessment process includes provisions to ensure that intended outcomes are achieved and managed, but they do not specify in detail how the partnership will monitor if the grant has been spent in line with terms and conditions, and if desired outcomes have been achieved.

30. It will be important that SEStran implements a robust post-award performance management process to ensure outcomes are fully aligned with the terms and conditions of the grant agreement. These should identify key performance measures, ensure any risks or delays are reported as soon as they are identified, and outline actions to be taken in the event of a breach. We will assess progress in this area during our 2024/25 audit.

SEStran has appropriate arrangements in place for securing Best Value

31. [Ministerial guidance to Accountable Officers](#) for public bodies and the [Scottish Public Finance Manual](#) (SPFM) sets out the accountable officer's duty to ensure that arrangements are in place to secure best value. The guidance sets out the key characteristics of best value and states that compliance with the duty of best value requires public bodies to take a systematic approach to self-evaluation and continuous improvement.

32. Procurement decisions are important to securing best value, and the partnership's contract standing orders set out processes for procurement of goods and services. In 2022/23, the service provider for the partnership's Go e-bike project went into liquidation. As part of a lessons-learned exercise, SEStran engaged with a solicitor to develop its contract standing orders to ensure that they met business needs and provide increased scrutiny and openness. These were subsequently approved in June 2024.

33. Delivery of best value responsibilities is included as part of the partnership's 2021-24 business plan strategic 'governance' objective. The 2021-24 business plan links SEStran's objectives to current projects and the Scottish Government's National Transport Strategy priorities. Project and strategy updates are reported at partnership board meetings, and a synopsis of performance is also reported in the annual report. We can conclude that arrangements to secure best value are appropriate.

34. The previous three-year business plan format is being adjusted to a one-year plan in 2024/25 to accommodate the new People and Place planning and funding mechanisms. SEStran should ensure business plans remain aligned to overall strategies and national priorities, and consider how it assesses compliance against the Scottish Government's Best Value themes.

Audit work has addressed the wider scope risks identified in the Annual Audit Plan

35. [Exhibit 4](#) sets out the wider scope risks relating to Financial Sustainability identified in the 2023/24 Annual Audit Plan. It summarises the audit procedures performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 4

Risks identified from our wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>1. Financial sustainability</p> <p>SEStran has submitted a proposal to Transport Scotland for additional Scottish Government funding of c.£5.3 million to administer Active Travel awards from 2024/25 onwards, representing a significant increase in the partnership's overall expenditure. Without adequate planning for this expansion in activity, there is a risk that resources are strained and the partnership is unable to secure best value.</p>	<ul style="list-style-type: none"> • Considered SEStran's strategy to accommodate organisational and financial changes due to increased government funding • Ongoing review of financial budget monitoring and reporting arrangements in place to achieve a balanced budget • Reviewed and assessed revised governance arrangements to accommodate increased government funding and change of role 	<p>The arrangements to secure financial sustainability are considered appropriate with further recommendations made by internal audit to strengthen the controls in this area.</p>

Appendix 1. Action plan 2023/24

2023/24 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Accounting for non-current assets</p> <p>Our review of the asset register and corresponding entries in the 2023/24 unaudited accounts found a number of material errors. There is a risk that accounting records for non-current assets are not accurate or adequately maintained.</p>	<p>SEStran should undertake a full review of its asset management procedures, ensuring that the asset register fully reflects the assets in use. The partnership should:</p> <ul style="list-style-type: none"> • Review and update the accounting policy for non-current assets in line with Code requirements. • Improve the asset register to provide a direct link to the disclosures in the accounts • Ensure that that physical items are appropriately tagged to create a direct link between the register and the asset. • Ensure that impairment reviews are carried out on a regular basis, including physical inspection of assets. • Review the useful life of all assets annually to assess if a change in estimate is required. <p>Exhibit 2</p>	<p>SEStran will devise an Asset Management Strategy and submit it for approval at the Partnership's Board in March 2025.</p> <p>The strategy, which will address all of the points raised by the auditors, will be fully implemented immediately following approval. However, many of the actions emerging as part of the strategy will be implemented prior to the financial year end.</p> <p>Responsible officer: Partnership Director</p> <p>Target date: Strategy approved by end March 2025 and fully implemented by June 2025</p>
<p>2. Improvements to the audit process</p>	<p>We recommend that management ensures there is sufficient capacity in finance</p>	<p>Confirmation on 12 April 2024 of a delay in commencement of the external audit was a</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>We experienced a delay to the completion of our audit due to late receipt of documentation. We identified that finance staff are under pressure due to competing priorities.</p>	<p>to support timely responses to audit requests. The partnership and the finance team responsible for compiling the annual accounts, based at City of Edinburgh Council, should work closely together to ensure that the substance of transactions, particularly those involving capital expenditure and assets, is accurately reflected in the accounts.</p> <p>Exhibit 2</p>	<p>contributory factor to the capacity issues experienced during the course of the external audit, with work plans and resource availability already fixed by this date.</p> <p>In light of the issues experienced on the 2023/24 external audit, a review of resource availability will be undertaken in advance of the 2024/25 external audit.</p> <p>Responsible officer: Partnership Director/ Treasurer Target date: 31 March 2025</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation and agreed action	Update
<p>4. Presentation of key performance information. 2022/23 AAR</p> <p>There is scope to improve the management commentary to provide a clearer narrative on performance during the year and be supported by financial and non-financial information.</p>	<p>It is important that a clear and understandable picture of performance is presented, such as how the overall deficit or surplus was reached, or performance against budget. An overview of service performance in the year and the inclusion of relevant key performance indicators should enhance the service 'story'.</p> <p>Agreed action:</p> <p>A review of information included in the management commentary will be undertaken for the</p>	<p>Implemented</p> <p>The management commentary for 2023/24 includes a summary of external funding secured during 2023/24, a key factor in the partnership's financial sustainability; and reference to Treasury management and performance of this.</p> <p>The management commentary includes details of the work to introduce a project lifecycle management process which includes development of milestones, a</p>

Issue/risk	Recommendation and agreed action	Update
	preparation of the 2023.24 Annual Accounts. 31 March 2024	report to the board on the project close.

South East of Scotland Transport Partnership

2023/24 Annual Audit Report

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

www.audit-scotland.gov.uk/accessibility



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