



INFRASTRUCTURE, GOVERNMENT &
HEALTHCARE

Scottish Legal Aid Board

Annual audit report to the
Scottish Legal Aid Board and the
Auditor General for Scotland
2007-08

20 August 2008

AUDIT

Contents

Executive summary	1
Introduction	2
Financial statements audit	4
Corporate governance	6
Performance management	12

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Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the scope and objectives section of this report.

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Executive summary

This report summarises our work for 2007-08 and our findings in relation to our audit of the financial statements, corporate governance and performance management arrangements.

Financial statements

Following approval on 21 July 2008 we issued an audit report expressing an unqualified opinion on the financial statements of the Board for the year ended 31 March 2008 and on the regularity of transactions reflected in those financial statements.

The provision for legal aid work done but unbilled was reduced by £10.8 million due to a refinement in the method used to calculate the provision, recognising that in some cases a legal aid account will not be achieved.

Other minor adjustments to the draft financial statements were made as a result of the audit process, with an aggregated impact being an increase in net operating costs and decrease in net assets of £5,000.

Corporate governance

We considered corporate governance arrangements as they relate to systems of internal control, the prevention and detection of fraud and irregularity, standards of conduct and arrangements for the prevention and detection of corruption, and its financial position.

- The statement on internal control does not disclose any significant weaknesses in the systems of internal control.
- The process to monitor changes to general laws and regulations, including guidance and circulars issued by the Scottish Government and other government bodies, is not yet fully implemented.
- None of the Board's activities meet the Government's definition of capital expenditure. Against a grant-in-aid cash allocation of £13.310 million for 2007-08, a slight underspend was recorded.
- The Scottish Government has set a cap for the Board's grant-in-aid at £12.659 million per annum for 2008-09 to 2010-11. Management have determined that the Board will need to identify and measure annual savings of £280,000 to meet this target. It is recognised that the Legal Aid Fund is not cash limited.

Performance management

There are strong performance management arrangements in place and performance against performance indicators is monitored on a regular basis.

- The Board achieved all of its key performance indicators. The Board's corporate target of the timely payment of invoices was not achieved, as 96% against a target of 98% was attained.
- For 2007-08 the Board will report cash releasing efficiency savings of around £12 million.

Introduction

Audit framework

This year was the second of our five-year appointment by the Auditor General for Scotland as external auditors of the Scottish Legal Aid Board (“the Board”). We refer to the Board throughout this document, except where we specifically discuss the financial statements of either the Scottish Legal Aid Fund (“the Fund”) or the Scottish Legal Aid Board (“Grant-in-Aid”).

This report to the Board and Auditor General provides our opinion and conclusions and highlights significant issues arising from our work.

In accordance with Audit Scotland’s Code of Audit Practice (“the Code”) the scope of the audit was to:

- provide an opinion on the Board’s financial statements and the regularity of your transactions;
- review and report on:
 - your corporate governance arrangements as they relate to: your review of systems of internal control; the prevention and detection of fraud and irregularity; standards of conduct, and prevention and detection of corruption; and your financial position
 - the Board’s arrangements to achieve Best Value
 - other aspects of your arrangements to manage performance, as they relate to economy, efficiency and effectiveness in the use of resources.

We outlined the framework under which we operate, under appointment by Audit Scotland, in the audit plan discussed with the Board’s audit committee.

Background

The Board is a non-departmental body responsible to the Scottish Government. The purpose of legal aid is to make good quality legal assistance available to individuals with limited financial resources. The Board manages legal aid funding, which includes deciding who is entitled to legal aid and whether they are required to make a contribution towards it. These decisions are based on legislation and tests for granting legal aid set by the Scottish Parliament. Funding for legal assistance is unlimited and will be granted to anyone satisfying the requirements unlike the costs of administering legal assistance, for which an annual budget is set by the Scottish Government. These two streams of funding are accounted for separately, in the Fund and Grant-in-Aid, as required by the Legal Aid (Scotland) Act 1986.

Legal aid currently comprises two main categories, legal aid and advice and assistance. Legal aid is broadly the cost of taking a case to court including the cost of experts if required. Advice and assistance covers everything other than ‘representation’ pertaining to Scottish law via a solicitor.



At the end of July 2007, the Legal Aid (Scotland) Act 1986 was amended to allow the legal aid fund, rather than the administrative budget, to be used to pay for the costs associated with the Board employing solicitors providing civil legal assistance, under part V of the Legal Aid (Scotland) Act. The impact of this has been the transfer of costs, assets and liabilities associated with this activity, including the pension scheme liability and other payroll costs, from Grant-in-Aid to the Legal Aid Fund accounts.

We considered the processes and arrangements in these areas in focusing our audit effort.

Responsibilities of the Board and its auditors

External auditors do not act as a substitute for the Board's own responsibilities for putting in place proper arrangements to account for its stewardship of resources made available to it and its financial performance in the use of those resources, to ensure the proper conduct of its affairs, including compliance with relevant guidance, the legality of activities and transactions, and for monitoring the effectiveness of those arrangements and, through accountable officers, to make arrangements to secure Best Value.

We have structured the report around the headings financial statements audit, governance arrangements and performance management arrangements.

Acknowledgement

We wish to record our appreciation of the continued co-operation and assistance extended to us by your staff.

Financial statements audit

- We issued unqualified opinions on the financial statements.
- The provision for legal aid incurred but not claimed at 31 March 2008 was reduced by £10.8 million.
- Reversal of a prepayment amounting to £13,000 for hardware maintenance, that had been double counted, decreased the net assets of the Grant-in-Aid financial statements
- Other minor adjustments to the Grant-in-Aid draft financial statements decreased net operating costs and increased net assets by £8,000.

Audit opinion

Following the audit committee on 21 July 2008, and subsequent approval by the chief executive, we issued an audit report expressing an unqualified opinion on the financial statements of the Board for the year ended 31 March 2008 and on the regularity of transactions reflected in those financial statements.

Part V solicitors

At the end of July 2007, part V of the Legal Aid (Scotland) Act 1986 was amended to allow solicitor staff costs relating to civil legal aid to be paid out of legal aid funding. As a result of this, the staff costs and pension liability for these solicitors employed and funded by the Board were accounted for by the Fund. The actuarial report on the pension liability at 31 March 2008 splits the liability for these staff and this has been treated as a transfer from the pension scheme liability in the Grant-in-Aid financial statements of the Fund.

Provision for bad debts and bad debts written off

During 2007-08, management performed a major review of accounts receivable to assess recoverability. This process involved selecting a sample of debtor accounts where no payment had been received in the last financial year from each of the three debt types (Contributions, Expenses and Property Recovered / Preserved). Each account selected was then individually assessed for recoverability. For debt which is up to six years old, if a case was identified as requiring write-off as part of the sampling exercise, it has been provided for. For debt greater than six years old, but less than 10 years old, the proportion of debt requiring write-off within the sample has been applied to the whole population and debts greater than 10 years old were fully provided. The overall result of this review has increased the provision for bad debts by £1,308,000 and debts written off by £411,000. The Board requires specific approval from the Scottish Government before writing off debts in excess of £2,500 and this was obtained.

Recovery of fraudulent claims

During 2007-08 an amount of £813,000 was recovered from a fraud that occurred during 2004-05. This amount has been aggregated with solicitors' charges for legal aid for children in the Fund's financial statements with accompanying disclosure detailing the amount and nature of the transaction, which is in line with the disclosure made in the post balance sheet date event note in the 2006-07 financial statements. The balance of the £1.8 million loss was recovered by the Scottish Ministers Civil Recovery Unit, with no loss, therefore, to public funds.

Provision for liabilities and charges

The Board has investigated the level of unused amounts reversed in the period of £13.646 million (2006-07: £13.123 million). These mainly relate to legal aid cases where an account might never be received. The provision for legal aid work done but unbilled at 31 March 2008 was reduced by £10.8 million to £41.7 million due to a refinement in the method used to calculate the provision, also recognising that in some cases a legal aid account will not be received. The overall provision for liabilities and charges has therefore fallen from £89.155 million at 31 March 2007 to £75.742 million at 31 March 2008.

Indexation of non-property fixed assets

The 2007-08 financial reporting manual issued by HM Treasury contains an amendment allowing non-property fixed assets with a short economic life or low value to be valued using the depreciated replacement cost basis rather than current value. This obviates the need for indexation. As this requirement is optional, the Board has decided to continue applying indexation to its non-property fixed assets with a view to reviewing this approach when adopting International Accounting Standards in the near future. The impact on the balance sheet of the Board's decision is not considered to be material and would have no impact on net operating costs.

Corporate governance

- The statement on internal control does not disclose any significant weaknesses in the systems of internal control.
- The process to monitor changes to general laws and regulations, including guidance and circulars issued by the Scottish Government and other government bodies, is not yet fully implemented.
- Against a grant-in-aid cash allocation of £13.310 million for 2007-08, a slight underspend was recorded.
- The Scottish Government has set a cap for the Board's grant-in-aid at £12.659 million per annum for 2008-09 to 2010-11. Management have determined that the Board will need to identify and measure annual savings of £280,000 to meet this target. The Legal Aid Fund is not cash limited.

Introduction

Corporate governance is concerned with structures and processes for decision-making, accountability, control and behaviour. The three fundamental principles of corporate governance – openness, integrity and accountability – apply to all bodies.

The chief executive, as accountable officer, is responsible for establishing arrangements for ensuring the proper conduct of its affairs, including compliance with relevant guidance, the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. The *Code* requires auditors to review and report on corporate governance arrangements as they relate to:

- the Board's reviews of its systems of internal control, including its reporting arrangements;
- the prevention and detection of fraud and irregularity;
- standards of conduct and arrangements for the prevention and detection of corruption; and
- its financial position.

Corporate governance framework

The audit committee and the remuneration and appointments committee are established as sub-committees of the Board. The role of these committees is to support the chief executive, as accountable officer, to ensure that corporate governance arrangements are effective and appropriate.

The staff code of conduct, available on the intranet, considers duties, responsibilities and accountability, conflicts and interests, integrity, and use of resources and official information. The separate code of conduct for members is based on the Nolan principles and provides guidance on allowances, gifts, hospitality and expenses, registration of interests, and access to members of public bodies.

The director of corporate services and accounts and the financial controller are in the process of reviewing the system of corporate governance and are due to report to the audit committee in September 2008.

The board is entirely non-executive. The chief executive and the executive team are not members of the board but routinely attend the meetings of the board. One non-executive member resigned on 31 July 2007 who was also a member of the remuneration and appointments committee. One member of the audit committee has a professional accountancy qualification. Professor Ian Percy, who was no longer a Board member, resigned as convenor of the audit committee on 17 December 2007 and Les Campbell, a Board member, was appointed in his place.

Statement on internal control ("SIC")

The accountable officer is responsible for maintaining and reporting on the system on internal control. The statement provides details of the internal control environment, risk management and control frameworks. The system of internal control is an ongoing process to identify and evaluate the probability and impact of risks that may prevent the Board from achieving its policies, aims and objectives. Controls are designed to manage risks efficiently, effectively and economically which results in risks being reduced to a reasonable level rather than entirely eliminated. The effectiveness of the system of internal control can therefore only provide reasonable, and not absolute, assurance. The accountable officer relies on the following support in achieving an effective system of internal control:

- the Board meets regularly to consider operational and financial performance;
- the executive team meets twice each month as a minimum where management information on all the Board's operations is considered;
- the Board has established various sub committees that provide regular reports on areas including audit, legal services, remuneration and appointments;
- the executive team consider risk quarterly and review the effectiveness of the risk management framework and the strategic risk register for subsequent consideration by the audit committee and annual review by the board;
- the internal audit department reports regularly to the audit committee on the adequacy and effectiveness of internal controls and any recommendations for improvement; and
- the director of audit and compliance reports quarterly to the audit committee and has direct access to Board members.

The statement on internal control does not include any significant weaknesses. The director of audit and compliance, as required, advises the accountable officer, in the annual assurance 2007-08, that "*...the internal controls are sound*", and that "*...there is nothing which would warrant the Accountable Officer not signing the standard form of the Statement of Internal Control in the Board's report and accounts for the year to 31 March 2008*".

Risk management

The board and the executive team lead the Board's risk management process. The Board has established a strong risk management process driven by a formal risk policy that incorporates a risk management framework supported by the strategic risk register. The risk management framework and strategic register are reviewed on a quarterly basis by the executive directors and the audit committee and by the Board annually. Each identified risk is allocated to a specific executive director to take ownership of. The key elements of the Board's risk management strategy include:

- documentation and training for all staff covering the Board's definition of risk, its objectives in relation to risk and staff responsibilities;
- documenting and communicating the process of identifying and evaluating risks and the responses thereto;
- involving all levels of staff, internal audit and the audit committee to achieve a multi-level review and reporting risk management process;
- regularly reviewing the status of identified risks and the responses thereto.

Internal audit

Our planned audit approach seeks, wherever possible, to place reliance on the work completed by internal audit to minimise duplication of effort and ensure maximum benefit from the combined audit resource. To support this, in accordance with International Standard on Auditing 610, we have therefore again undertaken a formal evaluation of the Board's internal audit function. Our evaluation incorporates consideration of both the organisational and operational aspects of the internal audit function, including the scope of internal audit work, the independence of the internal audit function, arrangements to secure due professional care and quality of work performed and reporting mechanisms. As in 2006-07, we have concluded that we are able to place formal reliance upon the findings of internal audit.

Internal audit have completed work in accordance with the annual audit plan and the director of audit and compliance has concluded in the annual assurance 2007-08 that *"...I consider that the internal controls are sound. I am therefore of the opinion that there is nothing which would warrant the Accountable Officer not signing the standard form of the Statement of Internal Control in the Board's report and accounts for the year to 31 March 2008."* Internal audit reached a conclusion of "good" or "satisfactory" on all areas covered.

Internal audit delivered the annual assurance 2007-08 and the director of audit and compliance's opinion to the accountable officer at the audit committee on 21 July 2008. We placed reliance on internal audit's work in the following areas:

- fixed assets;
- bank and cash;
- trade creditors;
- other creditors;
- income;
- staff costs;
- operating costs;
- budgetary control and financial reporting and
- controls risk self assessment;

Internal controls

Our work on organisation-wide controls has included the review of relevant policies and procedures and consideration of the adequacy and appropriateness of the content. In addition, we reviewed evidence of processes such as risk monitoring and financial reporting, to confirm these processes are operating as intended with the exception of the delayed revision of the financial memorandum and management statement in conjunction with the Scottish Government. The majority of policies and procedures are available to all Board staff on the intranet. This ensures that relevant personnel have access to the current version of key documents at all times.

We obtained confirmation that a year-end date change made within the Oracle system will be independently reviewed and documented.

Prevention and detection of fraud and irregularity

Fraud policy

The fraud prevention policy is available to all staff on the intranet, which defines fraud and specifies responsibilities for the prevention and detection of fraud. The policy also incorporates a fraud detection and response strategy and whistle-blowing policy. The director of audit and compliance is responsible for monitoring the operating effectiveness of controls to prevent and detect fraud. The results of this process are reported to the Board and audit committee throughout the year. The two major types of fraud committed are likely to be solicitors submitting fictitious claims and individuals falsifying the extent of their financial means when applying for advice and assistance. The audit and compliance department adopts various means in the prevention and detection of fraud with success. These measures include, analysing amounts claimed by solicitor firms and by case type and performing onsite investigations at solicitor's premises. The Board has recently reached an agreement with the Department for Work and Pensions to establish an electronic link with its database which will enable the Board to verify the accuracy of benefits information required to be declared by applicants. This automation will enable the Board in criminal cases, as it already does for civil, to verify the receipt of benefits declared on all applications to verify the receipt of benefits declared on all applications as opposed to being limited to a sample under the existing manual system.

Fraud

Monies were recovered during 2007-08 from a fraud that was detected in 2006; details of which have been disclosed in the 2007-08 financial statements.

During the current year it was discovered that a solicitor, in private practice, had been claiming excess travel expenses for legal aid cases. The Board estimates the loss to be approximately £200,000 and is seeking recovery. No specific disclosure has been made in the financial statements.

Regularity

In accordance with our responsibilities within the Code, we provide an opinion on the Board's financial statements and, as required by relevant authorities, the regularity of transactions.

In order to gain assurance over the regularity of income and expenditure we have updated our understanding over the processes in place to receive Scottish Government circulars, register, allocate and distribute responsibility for action points and monitor and follow up these action points.

There is evidence of regular and ongoing review of legislation, regulation and circulars, including an annual formal review of the Government Financial Reporting Manual and Financial Reporting Standards and of equalities legislation. However, the formality of the recording of the execution of reviews and actions arising from more general guidance from the Scottish Government and other government bodies, health and safety, procurement, etc, as recommended in 2006-07, is not yet fully implemented, but is being addressed by the executive team.

Financial position

The outturn report in the financial statements is shown below:

	<i>Net operating costs (£'000)</i>	Cash expenditure (£'000)	Funding allocation (£'000)
Scottish Legal Aid Fund	138,811	153,688	148,700
Scottish Legal Aid Board	15,094	13,179	13,310

Scottish Legal Aid Fund

The nature of legal aid and complexity of relevant legislation means that expenditure is demand led and therefore unpredictable in timing and volume. Section 40 of the Legal Aid (Scotland) Act 1986 states that *"The Secretary of State shall pay to the Board out of moneys provided by Parliament ... such sums as are required ... to meet payments out of the Fund under this Act"*. This means that expenditure is driven by legislation and is not cash limited to the funding allocation of £148.7 million. As a result of this, the Fund's expenditure is not limited by budget but is rather regularly monitored throughout the year by management submitting a monthly vote monitoring return detailing cash drawn down to date and forecast cash required to 31 March 2008 in line with Scottish Government Justice Department requirements. The Fund drew down £155.513 million in cash during the year, which is consistent with correspondence from the Scottish Government Justice department, which together with a further £68,000 of pension related amounts comes to the figure of £155.581 million shown as grant-in-aid received in the cash flow statement. Timing differences between expenditure being incurred on the accrual basis and cash payouts for legal aid can vary resulting in a significant difference between cash and accruals based expenditure.

Scottish Legal Aid Board

Net cash expenditure for the year is within the cash allocation from the Scottish Government Justice Department. The higher accruals based expenditure primarily relates to non-cash pension scheme service and finance costs, depreciation and notional interest on capital.

Net liabilities

The Fund balance sheet at 31 March 2008 reported net liabilities of £65 million (2007: £79 million), the reason for the significant net liability position is due to the carrying value of provisions for liabilities and charges which amounted to £76 million (2007: £89 million). Net liabilities in the Grant-in-Aid balance sheet were £35 million at 31 March 2008 (2007: £36 million), which equates to the value of pension scheme liabilities at the balance sheet date. The pension scheme liability in Grant-in-Aid decreased and increased in the Fund by £141,000 due to Part V Solicitors being accounted for in the Fund. Provisions for liabilities and charges and pension scheme liabilities have been accounted for under financial reporting standards 12 'provisions for liabilities and charges' and 17 'retirement benefits'. The Board has a 'letter of comfort' from the Scottish Government confirming that cash will be available in future years to fund the settlement of these obligations as and when they fall due.

Financial plans

All public bodies are required to meet the Scottish Government's efficiency targets. The Board is working with the Scottish Government to identify a further range of changes to legal aid which will generate savings over the coming three years. Like the last efficient government programme, elements of the package may require ministerial agreement and may rely upon the Scottish Government to promulgate relevant legislation. The Scottish Government has set the Fund efficiency savings targets for the next three financial years by declaring that the cash available for 2008-09 will be £151.3 million increasing to £157 million in 2010-11, which would require further savings.

The approach adopted for Grant-in-Aid is for funding to be capped at £12.659 million for the next three years requiring Grant-in-Aid to make annual savings of £280,000 or 2% in relation to 2007-08 figures. Along with significant reductions in staff numbers, a major contribution identified by the Board in achieving these savings is sub-leasing a substantial part of its premises. Other ways in which the Board plan to contribute towards efficiency savings include the following:

- involvement in the central Government's procurement initiative which may reduce the cost of service contracts and capital expenditure through collective bargaining;
- using the Board's well established internal audit department to provide services to other public sector bodies;
- it is the Board's intention to sub let to a combination of other public sector bodies with the view of sharing services such as printing, copying, mail room, information technology, human resources, hardware maintenance and internal audit; and
- increasing the resources of the compliance and investigations divisions within the audit department due to the significant success they have achieved recently by investigating the accuracy of information submitted by assisted persons and claims made by solicitors.

Performance management

- The Board achieved all of its key performance indicators. The Board's corporate target of the timely payment of invoices was not achieved, as 95% against a target of 98% was attained.
- Strong performance management arrangements include regular monitoring of key performance indicators to provide a framework of accountability for performance.
- For 2007-08 the Board will report cash releasing efficiency savings of around £12 million.

Performance management

The corporate plan details the annual objectives and performance indicators. The annual report summarises performance during the year and we understand that management will report that the eight headline performance indicators were met during 2007-08. These indicators measure the timeliness, consistency and accuracy of processing of legal aid applications and accounts. Performance indicators are reviewed on an annual basis to ensure they continue to reflect the Board's services and the needs of legal aid applicants. Performance is regularly reported to the Board and the appropriate governance committee.

The Board achieved all of its key performance indicators. The Board's corporate target of the timely payment of invoices was not achieved, as 96% against a target of 98% was attained. The reason for not achieving this target is due to staffing issues and an 11% increase in the volume of invoices from the expansion of the public defence solicitors' office.

Best Value

The 'Baseline Assessment' done by Audit Scotland in 2006 concluded that six out of the nine best value characteristics were 'well developed', one 'planned' and two 'under development' with overall best value arrangements assessed as 'well developed'. Since this assessment, the Board had self reviewed its compliance with these characteristics. During 2007-08, the Board concluded that the 'well developed' characteristics remained and improvement continues to be required noted for areas assessed as 'under development' and 'planned'. Actions taken to improve on the characteristics assessed as 'under development' include the following:

- during 2007-08 a system was developed to measure the Board's carbon footprint in achieving a contribution to sustainable development;
- The Board published a gender equality scheme in June 2007 incorporating a three year action plan and an update report on its disability equality scheme in December 2007. Other actions include ongoing equality and diversity training for new staff and participation with other partners within the justice sector to involve disabled people; and
- the Board has extensive initiatives for improving joint working which, among others, include the following: to provide internal audit services to other public sector bodies in the future, the establishment of an electronic link from June 2008 with the Department for Work and Pensions to verify information declared by claimants and involvement with the development of the central Government's procurement plan.

2008-09 onwards

The final phase of the summary criminal justice reform will be implemented in December 2008 and will include enhanced online forms, more use of automated assessment and a change to the fee structure.

The redevelopment of the Board's environmental policy, action plan and targets to ensure progress continues towards sustainable development.

The Board intends commissioning research into providing legal aid to ethnic minorities and publishing a new race equality scheme by the end of 2008 as a commitment towards equal opportunities.

Audit Scotland has been committed to extending the Best Value audit regime across the whole public sector for some time now, with significant amounts of development work having taken place during the last year. Using the Scottish Government's nine best value principles as the basis for audit activity, Audit Scotland has selected five areas as priority development areas (use of resources, governance and risk management, accountability, review and option appraisal, and joint working). Audit Scotland is currently developing a series of toolkits that auditors will be required to use from 2008-09. Completion of these toolkits will require a detailed examination of arrangements in specific areas.

The focus of this work in 2008-09 will be on the use of resources, including efficiency, information management, procurement, asset management, performance management and people management. It is anticipated that national reports may be prepared by Audit Scotland and it is therefore important that the Board ensures that appropriate focus and resources are available to develop arrangements to secure Best Value.

Efficient government

This was the last year in the first package of efficiency savings developed jointly by the Scottish Government and the Board, identifying savings associated with expenditure from the fund, within a context of modernising legal aid. The savings were achieved through a range of regulatory changes such as amendments to fixed fees in summary criminal cases and a series of projects including Civil A&A Reform, High Court Reform, Solemn Criminal Reform, and the Legal Profession and Legal Aid (Scotland) Act.

During last year and the early part of this year it appeared that there was likely to be a reduction in forecast savings in 2007-08. This arose primarily from changes in planned implementation dates for required regulatory or legislative changes, because of a lack of resources in the Scottish Government to put regulations in place and the intervention of the election, which led to postponement of a number of regulatory changes. However, because those elements of the package that had already been implemented delivered higher than expected savings, the budgeted £12m savings have been achieved in 2007-08. The major contributors towards these efficiency savings were the:

- reduction in the number of applications per applicant where application is made for civil advice and assistance on similar issues;
- reduction in the number of applications per applicant where application is made for criminal advice and assistance on similar issues;
- the use of tables of fees for solemn criminal cases limiting the amount counsel can charge for various types of work; and

- the effects of increased disclosure of non-contested evidence to both parties pre-trial, reducing the amount of work and hence cost required on some cases in the Sheriff and High court.

The Board and the Scottish Government are currently reviewing the extent to which the previous administration's efficient government plans will contribute to savings for the forthcoming spending period. The Board has also been investigating the scope for further efficiency savings in legal aid with a view to seeking ministerial agreement to a further programme.

