

The State Hospitals Board for Scotland

Annual Report to the Board and the Auditor General for Scotland 2011/12

June 2012





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Executive summary

Financial statements

The State Hospital Board for Scotland annual accounts are due to be approved by the Board on 21 June 2012. We expect to report within our independent auditors' report an unqualified opinion on the financial statements for the year ended 31 March 2012.

We have also concluded that in all material respects, the expenditure and income shown in the financial statements was incurred or applied in accordance with applicable enactments and relevant guidance issued by Scottish Ministers.

We received draft annual accounts and supporting papers of a high standard, in line with our agreed audit timetable. We are pleased to report that the audit process ran smoothly and our thanks go to the finance team for their assistance with our work. Arrangements are in place to enable the annual accounts to be submitted to the Scottish Government Health and Social Care Directorates (SGHSCD) and the Auditor General for Scotland prior to the 30 June 2012 deadline.

The redevelopment of hospital facilities is a key priority for the Board. The development provides new accommodation; four ward hub and cluster buildings, an off-ward activity centre, essential services building and estates compound, reception building and family centre. The administration centre and occupational health facilities have also been refurbished. It is an extensive capital project with a contract value of ~ £70million (excluding VAT), with capital funding received from the Scottish Government. During 2011/12, phase 2 of this project was completed. The Board's Valuer has valued the estate at £60.708million. This represents a reduction in the value of the estate and an impairment charge of £11.650million has been recognised in the statement of comprehensive net expenditure. The Board has received Annually Managed Expenditure ('AME') funding from the SGHSCD to meet this cost. Overall we concluded that the Board had accounted for the impairment charges in accordance with the capital accounting manual and relevant accounting standards.

Use of resources

The Board achieved a small surplus (£7,000) against its Revenue Resource Limit (RRL). The outturn position against RRL includes a reduction in the target RRL for 2011/12 of £400,000 which the Board has agreed with the Scottish Government to be carried forward to 2012/13.

During 2011/12, the Board generated efficiency savings of £1.489million which is £69,000 above the initial target set at £1.420million. The efficiency savings have predominantly arisen due to the hospital redevelopment.

The full business case identified £1.491million revenue savings to be generated from the hospital redevelopment. To date, the Board has achieved this target (accumulated savings since 2007/08), however approximately £300,000 of these savings are non-recurring. In March 2012, the Scottish

Government confirmed with the Board that the total revenue saving anticipated will be the outline business case figure of £1.804million. The Board will repay the remaining target amount by 2015/16.

Over the next five years the Board is forecasting a breakeven position. This however is dependent on realisation of a challenging five year savings plan. Over the next five years the Board is seeking to achieve £4.003million in savings. Work is ongoing at present to finalise the savings plan for 2012/13.

Performance

The Board has developed an adequate performance management framework. The Board receives reports on organisational performance and finance at every meeting. Performance reports are based on the Board's Local Delivery Plan (LDP) and its associated targets and measures. Opportunities do exist however for the Board to develop these reports.

Governance

We are pleased to report that governance arrangements at the Board are effective. Our work on the Board's governance arrangements focussed on reviewing the arrangements to ensure effective systems are in place for internal control, prevention and detection of fraud and irregularity, standards of conduct and the prevention and detection of bribery and corruption.

Conclusion

This report concludes our audit of the State Hospitals Board for Scotland for 2011/12. We have performed our audit in accordance with the Code of Audit Practice published by Audit Scotland, International Standards on Auditing (UK and Ireland) and Ethical Standards. This report has been discussed and agreed with the Acting Finance Director and we would like to thank all management and staff for their co-operation and assistance during our audit.

Scott-Moncrieff

June 2012

Introduction

- This report summarises the findings from our 2011/12 audit of the State Hospitals Board for Scotland (the Board). The scope of our audit was set out in our External Audit Plan, which was presented to the Audit Committee at the outset of our audit.
- 2. The main elements of our audit work in 2011/12 have been:
 - An audit of the financial statements, including a review of the governance statement
 - A review of governance arrangements, internal controls and financial systems
 - A targeted follow-up review of Audit Scotland's national report on 'The Role of Boards'
- 3. In addition to this annual report, we have delivered the following outputs during 2011/12:
 - External audit plan
 - · Interim management report
 - Targeted follow up of Audit Scotland's 'The Role of Board's report

The key issues from these outputs are summarised in this annual report.

- 4. As part of our audit, we have also made use of the work of other inspection bodies including the Board's internal audit service and Audit Scotland's Public Reporting Group.
- 5. This report is addressed to both the Board and to the Auditor General for Scotland and will be published on Audit Scotland's website, www.audit-scotland.gov.uk.

Financial statements

Introduction

6. The annual financial statements are the principal means of accounting for the stewardship of the resources made available to the Board. In this section we summarise the findings from our audit of the 2011/12 financial statements.

Management responsibilities

- 7. It is the responsibility of the Board and the Chief Executive, as Accountable Officer, to prepare the financial statements in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder. This means:
 - acting within the law and ensuring the regularity of transactions by putting in place systems
 of internal control to ensure that financial transactions are in accordance with the appropriate
 authority;
 - maintaining proper accounting records;
 - preparing financial statements timeously which give a true and fair view of the financial position of the Board and its expenditure and income for the year then ended; and
 - preparing a Directors' Report, an Operating and Financial Review, a Corporate Governance Statement and a Remuneration Report.

Auditor responsibilities

- 8. We audit the financial statements and the part of the Remuneration Report to be audited and give an opinion on:
 - whether they give a true and fair view of the financial position of the Board and its expenditure and income for the year then ended;
 - whether they were prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements;
 - whether the part of the Remuneration Report to be audited has been properly prepared in accordance with the National Health Service (Scotland) Act 1978 and directions made thereunder by the Scottish Ministers;
 - whether the information given in the Operating and Financial Review and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - whether expenditure and income has been incurred and applied in accordance with guidance from Scottish Ministers (the regularity opinion).
- 9. We also report by exception as to whether the governance statement does not comply with guidance from Scottish Ministers. In arriving at our opinion we:

- consider the adequacy of the process put in place by the Chief Executive as Accountable
 Officer to obtain assurances on systems of internal control; and
- · assess whether disclosures in the statement are consistent with our knowledge of the Board.

Confirmation of auditor independence

- 10. Ethical Standard 1 *Integrity, objectivity and independence*, issued by the Auditing Practices Board (APB), requires that external auditors ensure that the Audit Committee is appropriately informed on a timely basis of all significant facts and matters that bear upon the auditors' objectivity and independence.
- 11. We confirm that we have complied with APB Ethical Standards throughout our audit and that, in our professional judgement, we have remained independent and our objectivity has not been compromised in any way. In particular:
 - There are and have been no relationships between Scott-Moncrieff and the Board, its
 directors and senior management that may reasonably be thought to bear on our objectivity
 and independence; and
 - Scott-Moncrieff has not provided any consultancy or non-audit services to the Board.

Overall conclusion

An unqualified audit opinion on the financial statements

- 12. The Board's annual accounts are due to be approved by the Board on 21 June 2012. We expect to report, within our independent auditors' report, an unqualified opinion on the financial statements for the year ended 31 March 2012.
- 13. We are satisfied that the governance statement complies with the Scottish Ministers' guidance and that the contents are consistent with information gathered during the course of our normal audit work. The Board has a good overall framework in place to support an effective internal control environment.
- 14. We have also concluded that the part of the Remuneration Report to be audited has been properly prepared in accordance with guidance issued by Scottish Ministers and the information given in the Operating and Financial Review and Directors Report is consistent with the financial statements.

An unqualified audit opinion on the regularity of transactions

15. The Public Finance and Accountability (Scotland) Act 2000 imposes a responsibility on auditors to certify that, in all material respects, the expenditure and income shown in the financial statements was incurred or applied in accordance with applicable enactments and guidance issued by the Scottish Ministers. We have issued an unqualified opinion on the regularity of transactions in the Board's financial statements.

Good administrative processes were in place

- 16. We received draft annual accounts and supporting papers of a high standard, in line with our agreed audit timetable. We are pleased to report that the audit process ran smoothly, and our thanks go to the finance team for their assistance with our work.
- 17. Arrangements are in place to enable the annual accounts to be submitted to the Scottish Government Health and Social Care Directorates (SGHSCD) and the Auditor General for Scotland prior to the 30 June 2012 deadline.

Audit and accounting adjustments

18. We are pleased to report that there were no adjustments to the draft financial statements that have had an impact on the outturn against the Revenue Resource Limit (RRL). We did identify some disclosure and presentational adjustments and are pleased to report that these are reflected in the updated financial statements.

Key areas of audit focus and significant findings

19. We are required by international auditing standards to report to the Board the main issues arising from our audit of the financial statements. The most significant issues are noted below.

Hospital Redevelopment

- 20. The redevelopment of hospital facilities is a key priority for the Board. The development provides new accommodation; four ward hub and cluster buildings, an off-ward activity centre, essential services building and estates compound, reception building and family centre. The administration centre and occupational health facilities have also been refurbished. It is an extensive capital project with a contract value of ~ £70million (excluding VAT), with capital funding received from the Scottish Government.
- 21. The project has been split into 3 phases, with phase 2 completed in 2011 (construction of hub and clusters). Phase 3 (final landscaping works) is due to be completed during 2012. During 2011, the Board's Valuer assessed the completed value of Phase 2. The Valuer has valued the estate at £60.708million. Overall there was a reduction in the value of the estate (in comparison to the costs incurred to bring the estate into working condition). An impairment charge of £11.650million has been recognised in the statement of comprehensive net expenditure. The Board has received Annually Managed Expenditure ('AME') funding from the SGHSCD to meet this cost. Overall we concluded that the Board had accounted for the impairment in accordance with the Capital Accounting Manual and relevant accounting standards.

Non Domestic Rates

22. At the time of our audit, the Board had yet to receive notification of the 2011/12 rates bill for the new estate. An advisor had been to visit the site and notification had been received for 2012/13. The Board has accrued an amount in its financial statements for 2011/12 on the basis of the 2012/13 notification. We concluded that the Board had accounted for this correctly in the financial statements.

23. The Board has also appealed against previous rates bills for the former hospital. The Board is still awaiting QC opinion and therefore no disclosure has been made in the financial statements. This treatment is in line with the Accounts Manual requirements.

Equal Pay

24. In 2011/12, the Board has disclosed an un-quantified contingent liability in its financial statements in respect equal pay. The Board has received 34 claims under the Equal Pay Act 1970 mainly from women seeking compensation for past inequalities with male colleagues, under their pay arrangements. The NHS Scotland Central Legal Office and Equal Pay Unit are continuing to monitor the progress of all equal pay claims in NHS Scotland as well as developments relating to NHS equal pay claims elsewhere that may further inform the position. They continue to advise that it is not possible to provide any financial quantification at this stage because of the lack of information available. On the basis of their view the appropriate accounting treatment is to disclose the claims as a contingent liability that is not possible to quantify.

NHS Superannuation Scheme

- 25. The Board participates in the NHS Superannuation Scheme for Scotland. This is a defined benefit pension scheme, where contributions are credited to the Exchequer and are invested in a portfolio of Government securities. The Board is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis and therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the statement of comprehensive net expenditure represents the Board's contributions payable to the scheme in respect of the year. The most recent actuarial valuation was for the year 31 March 2004. Given that the Scheme ought to be subject to a full actuarial valuation every five years, we would have expected a more up to date valuation to have been reflected in the 2011/12 accounts. Furthermore, the periodic actuarial valuation is key to determining the adequacy of employer and employee contributions to the Scheme.
- 26. In common with all health boards in Scotland, the net liability figure for the Scheme, as disclosed in Note 18 is out of date. There is a risk that, as the level of contributions from employers and employees have not been recently reviewed there is uncertainty as to their adequacy to meet the future commitments of the Scheme.

Use of resources

27. This section of the report sets out the main findings from our review of how the Board manages its key resources in terms of financial performance.

The Board's financial performance in 2011/12

The Board has met its key targets in the year

28. The Board is required to work within the resource limits and cash requirements set by the Scottish Government Health and Social Care Directorates (SGHSCD). As shown in Table 1 below, the Board has met all of its financial targets.

Table 1 – Performance against financial targets

Financial Target	Target £'000	Actual £'000	Underspend £'000	Target achieved
Revenue Resource Limit – Core	31,539	31,532	7	Yes
Revenue Resource Limit – Non-core	14,138	14,138	0	
Capital Resource Limit	12,779	12,777	2	Yes
Cash Requirement	47,000	46,965	35	Yes

(Source: 2011/12 Annual Accounts)

- 29. The Board achieved a small surplus against its Revenue Resource Limit (RRL). The outturn position against RRL includes a reduction in the target RRL for 2011/12 of £400,000 which the Board has agreed with the Scottish Government to be carried forward to 2012/13.
- 30. We have analysed the Board's 2011/12 outturn into recurring and non-recurring items, as shown in Table 2.

Table 2 - Achievement of 2011/12 surplus

	£000
Recurring income	35,423
Recurring expenditure	36,582
Recurring savings	<u>1,409</u>
Underlying recurring surplus/(deficit)	250
Non-recurring income	12,413
Non-recurring expenditure	12,736
Non-recurring savings	80
Non-recurring surplus/(deficit)	(243)
Financial surplus/(deficit)	<u>7</u>
Underlying recurring surplus/(deficit) as percentage of recurring income	0.7%

(Source: Financial dataset to be submitted to Audit Scotland)

31. Table 2 shows that the Board delivered its recurring surplus through efficiency savings. The table below sets out the cash savings programme delivered during 2011/12 against the planned savings. Overall, the Board achieved £1.489million in savings in the year; in comparison to its annual target of £1.420million. The finance reports presented to the Board include a summary of progress against the savings target.

Table 3 - Savings plans 2011/12

Source of savings	2011/12 savings target £'000	2011/12 actual savings £'000	Variance £'000
Hospital Redevelopment			
Workforce plan	751	720	(31)
Estates and property management	460	456	(4)
Supplies	62	83	21
Fuel savings	3	3	0
Further savings – LDP	84	164	80
Additional savings	74	77	3
Total efficient government savings	1,434	1,503	69
New plans	(14)	(14)	0
Grand Total	1,420	1,489	69

(Source: Savings budget analysis 2011/12 – prepared by the Board)

32. The hospital redevelopment is expected to generate revenue savings. The original outline business case (OBC) set a target of £1.8million. This was subsequently revised and a commitment to achieving between £1.3million and £1.8million was set out in the OBC addendum. The full business case identifies revenue savings of £1.491million; comprising £4.146million in core revenue savings less capital charges of £2.655million. The Board has achieved the full business case savings of £1.491million (accumulated position since 2007/08), however approximately £300,000 of this is non-recurring. In March 2012, the Scottish Government confirmed with the Board in March 2012 that the total revenue saving anticipated will be the Outline Business Case figure of £1.804 million. The Board will repay the remaining target amount by 2015/16.

Future financial plans

33. Diagram 1 below is derived from the Board's Local Delivery Plan 2012-2017 (LDP) and supporting financial plans. The Board has projected a breakeven position over the next five years. To achieve this however the Board is depending on the realisation of its savings plan. Over the next five years, the Board is seeking to achieve £4.003m in savings.

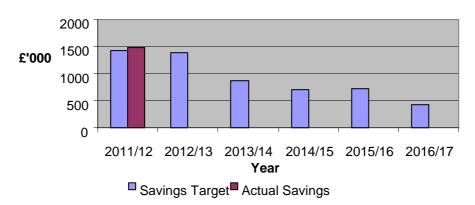


Diagram 1 - Savings requirement 2011/12 - 2016/17

- 34. In the Board's LDP, it recognises that achieving the savings target will be challenging. A number of pressures have been identified which could impact on achieving these targets:
 - Workforce plan numbers and skills mix: due to the fall in staff turnover and a no compulsory redundancy policy, the Board has not been able to achieve the planned workforce numbers as set out in the full business case.
 - Development posts: a number of posts, previously held back, have now been recruited to operate the new site and new clinical model.
 - Rates: this is a significant cost pressure for the Board.
 - Service contract costs while the costs of running the site have been estimated, the full impact will not be known until September 2012.
 - Utility costs the Board anticipates both cost and usage pressure in 2012/13.

(Source: The State Hospitals Board for Scotland Local Delivery Plan 2012-2017)

35. The 5 year savings plan has been developed with savings to be achieved through workforce plans, supplies, support services and estates and property management. The savings plan does not include any unidentified savings. We understand work is ongoing at present to finalise the savings plans for 2012/13.

Capital Resource Limit

36. The Board generated a small surplus against its CRL in 2011/12 with total capital expenditure of £12.777 million. Of this, capital expenditure in relation to the hospital redevelopment amounted to £12.657million. Capital resources are expected to reduce to £1.6million in 2012/13 and £300,000 in 2013/14 and 2014/15. There is no anticipated resource for the property in the Board's five year capital plan from 2013/14 onwards. This presents a challenge for the Board in terms of implementing its property and asset management strategy, in areas such as security and information management and technology.

Performance

37. This section of the report looks at performance management arrangements at the State Hospitals Board for Scotland. An effective performance management system is a key component in the effective monitoring and management of resources.

Performance management framework

- 38. The Board has developed an adequate performance management framework. The Board receives reports on organisational performance and finance at every meeting. Performance reports are based on the Board's Local Delivery Plan (LDP) and its associated targets and measures. Following the completion of phase 2 of the hospital redevelopment, a review of the performance management arrangements was carried out. The performance management reporting framework is now aligned to the hub and cluster arrangement. It was previously aligned to wards.
- 39. Performance is reported on a 'priority-ordered' exceptions basis with a red, amber and green system in place to identify performance levels. In addition the performance reports set out progress against its local delivery plan (LDP) targets. The LDP performance measures are aligned with the ministerial objectives of; Health Improvement for people in Scotland; Efficiency/governance improvements; Access more quickly to service; and Treatment Appropriate for Patient (HEAT).
- 40. In 2010, the Auditor General for Scotland published a report 'The Role of Boards'. This report examined the system of accountability of Scottish public bodies, the public appointments system and the performance of boards. The report made a series of recommendations for public bodies to consider, covering for example, the level of performance and financial information provided to a board to enable effective scrutiny and training and induction of board members. As part of our audit we carried out a targeted follow up review based on the recommendations contained in the original report. The review considered the following:
 - How effective is the board and is it seeking to continuously improve its performance and ways of operating?
 - How is the board ensuring that it has the skills and expertise to enable it to perform effectively?
- 41. Overall we concluded that the Board is effective and seeks to continuously improve its performance. In April 2010 an independent review was commissioned to support the development of the Board. The findings from this review stated that the Board's standards were of a higher standard than the average of all health boards in Scotland. Our targeted follow up review did however identify areas for development. We have issued a separate report on our findings. Included within this report are two recommendations for the Board to consider.

42. In relation to the Board's performance management framework we noted that opportunities exist for the Board to develop its performance and finance reports. Whilst the performance reports provide commentary against each reported exception, management do not explain the actions to be taken to address the issue. In addition, board members only note finance reports. Board members do not approve proposed actions or planned use of resources. We have recommended to the Board that board members are consulted on their views on the existing performance and finance reports.

Best value framework

- 43. Best value is defined as continuous improvement in the performance of functions. The positive impact of the best value concept in local government led Scottish Ministers to introduce a non-statutory best value duty on all public sector Accountable Officers (across health and central government) in 2002. This was reinforced by refreshed Ministerial guidance, highlighting the importance that the Scottish Government places on best value as a means of supporting public service reform. The Scottish Public Finance Manual now places a duty on the Chief Executive, as Accountable Officer, to make arrangements to secure best value.
- 44. Overall the Board has developed appropriate arrangements for achieving best value. The Board has established a rolling programme of best value reviews (commencing 2009/10) which aims to provide coverage across all the best value themes (Vision and Leadership, Effective Partnerships, Governance and Accountability, Use of Resources and Performance Management) as well as two cross cutting themes (Equality and Sustainability)) as set out in the Scottish Government guidance. The Board carries out self-assessment exercises against Audit Scotland's best value toolkits. During the year, the Board applied the risk management toolkit and partnership working toolkit.

Governance

- 45. This section sets out the main findings arising from our review of the Board's governance arrangements as they relate to:
 - systems of internal control;
 - · the prevention and detection of fraud and irregularity; and
 - standards of conduct and arrangements for the prevention and detection of bribery and corruption.
- 46. We are pleased to report that governance arrangements at the Board are effective. A new chair was appointed with effect from 1 April 2011. An induction programme is in place for all new board members. This programme covers the Board's local delivery plan (LDP), the strategic objectives of the Board and introductory meetings with senior management. The Board continues to ensure its ongoing effectiveness through a range of improvement activities. During 2011/12 two development sessions were held to consider and develop the Board's risk management arrangements and to enable board members to contribute to the planning and development of the Board's LDP. Further training and development sessions continue to be planned for the Board. The Board continually reviews and monitors its performance. All board members are subject to an annual appraisal by the Chair. The committees of the Board undertake an annual self-assessment of their performance and report this to the Board.

Systems of internal control

- 47. In recent years all NHS Boards have been required to produce an annual statement on internal control within the annual accounts. This has been replaced by a governance statement for 2011/12 onwards. We have reviewed the governance statement and concluded that the content is consistent with the information gathered during the course of our audit and the requirements set out in guidance from the Scottish Government.
- 48. The Chief Executive has overall responsibility for maintaining a sound system of internal control and the governance statement included within the Board's 2011/12 Annual Accounts disclosed no material internal control weaknesses.
- 49. During our audit we reviewed the Board's key accounting systems and internal financial controls.

 As reported in our interim audit report, we have found the internal controls over the accounting systems to be generally well designed and operating effectively.
- 50. Our audit identified no issues which would give rise to a disclosure in the 2011/12 governance statement.

Risk Management

- 51. An important feature of a robust system of internal control is a developed and integrated approach to risk management. Effective risk management will deliver an appropriate balance between risk and control, more effective decision making, better use of limited resources and greater innovation.
- 52. Based on the audit work performed, we found the risk management arrangements in place at the Board to be sufficient and effective. The Audit Committee support the Board in delivering its responsibility for risk management. The Audit Committee reviews risk management arrangements on an annual basis and provides assurances to the Board that risk management arrangements are operating effectively. An annual report on risk management is considered by the Board on an annual basis as part of the annual accounts cycle. The Risk and Governance Committee discuss risk related issues including the risk register and report their findings to the Audit Committee.
- 53. During the year, the Board completed a self-assessment of its risk management arrangements using one of Audit Scotland's Best Value Toolkits (risk management). Preliminary findings from this assessment have identified good practice in a number areas, such as demonstration of clear links between the risk register and the Local Delivery Plan.
- 54. Two risk register workshops were held in February and March 2012. The main purpose of these workshops was to update the corporate risk register to reflect the new risks posed by the commissioning of the new hospital. Internal audit facilitated these sessions and a range of non-executive and executive directors, clinicians and hospital managers were in attendance. The revised risk register is expected to be finalised in the near future.

Internal Audit

- 55. Internal audit is a key component of the Board's corporate governance arrangements. The Board's internal audit service is provided by provided by PricewaterhouseCoopers (PwC).
- 56. In accordance with ISA 610 Considering the work of internal audit, "the external auditor should perform an assessment of the internal audit function when internal auditing is relevant to the external auditor's risk assessment." Overall we concluded that PwC provides a service which complies with Government Internal Audit Standards and which we can rely upon. To avoid duplication of effort and ensure an efficient audit process, we have made use of internal audit work where appropriate and we are grateful to the PwC internal audit team for their assistance during the course of our audit work.

Prevention and detection of fraud and irregularity

57. Our audit was planned to provide a reasonable expectation of detecting material misstatements in the financial statements resulting from fraud and irregularity. As part of our governance work we reviewed the Board's arrangements to prevent and detect fraud and irregularity. We did not

find any indication of fraud and irregularity and concluded that the Board's internal controls and financial procedures were adequate to prevent and detect material fraud and irregularity.

Standards of conduct and arrangements for the prevention and detection of bribery and corruption

58. We have reviewed the arrangements for adopting and reviewing standing orders, financial instructions and schemes of delegation and complying with national and local codes of conduct. We also considered controls over registers of interest and disposal of assets. We are pleased to report that our audit identified no significant issues of concern in relation to standards of conduct and the arrangements for prevention and detection of bribery and corruption.



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