
Report to those charged with governance on the 2012/13 audit

Audited Body:	Scottish Social Services Council
Committee:	Audit Committee
Date:	17 October 2013

Background

1. International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.
2. This report sets out for the Scottish Social Services Council's consideration the matters arising from the audit of the financial statements for 2012/13 that require to be reported under ISA 260. We are drawing to your attention those matters we think are worthy of note, so that you can consider them before the financial statements are approved and certified. It should be noted that the audit opinion reflects recent discussions with management and is subject to satisfactory conclusion of any outstanding matters.
3. We also present for your consideration our annual report on the 2012/13 audit which identifies significant findings from the financial statements audit. This report is attached at [Appendix C](#).

Status of the work

4. Our work on the financial statements is now substantially complete. The issues arising from the financial statements audit were included in a matters arising schedule issued to the Senior Accountant on 14 August 2013. The more significant issues arising were discussed with the Head of Finance and Senior Accountant at a meeting on 20 August 2013.

Fraud

5. In presenting this report to the Audit Committee we seek confirmation from those charged with governance of any instances of fraud that have arisen that should be brought to our attention. A specific confirmation from management in relation to fraud has been included in the draft letter of representation.

Audit opinion and representations

6. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of financial statements for final review, we anticipate being able to issue an unqualified auditor's report on 17 October (the proposed report is attached at [Appendix A](#)). There are no anticipated modifications to the audit report.
7. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature which we regard as errors less than £1,000.
8. A significant number of presentational adjustments were identified within the management commentary during the course of our audit. These were discussed with senior finance officers who agreed to amend the unaudited financial statements.
9. We therefore have no unadjusted misstatements to bring to your attention.
10. As part of the completion of our audit we seek written assurances from the Accountable Officer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA580 is attached at [Appendix B](#). This should be signed and returned by the Accountable Officer with the signed financial statements prior to the independent auditor's opinion being certified.

Significant findings

11. In our view, there are no issues which require to be brought to your attention regarding the appropriateness of accounting policies or accounting estimates and judgements, the timing of transactions, the existence of material unusual transactions or the potential effect on the financial statements of any uncertainties.

Outstanding matters

12. There are no outstanding matters.

APPENDIX A: Proposed Independent Auditor's Report

Independent Auditor's Report to the members of the Scottish Social Services Council, the Auditor General for Scotland and the Scottish Parliament

I have audited the financial statements of the Scottish Social Services Council for the year ended 31 March 2013 under the Regulation of Care (Scotland) Act 2001. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2012/13 Government Financial Reporting Manual (the 2012/13 FReM).

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of Accountable Officer and auditor

As explained more fully in the Statement of the Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Council's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements. It also involves obtaining evidence about the regularity of expenditure and income. In addition, I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements, irregularities or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with the Regulation of Care (Scotland) Act 2001 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2013 and of its total comprehensive net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2012/13 FReM; and
- have been prepared in accordance with the requirements of the Regulation of Care (Scotland) Act 2001 and directions made thereunder by the Scottish Ministers.

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Regulation of Care (Scotland) Act 2001 and directions made thereunder by the Scottish Ministers; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement does not comply with guidance from the Scottish Ministers.

I have nothing to report in respect of these matters.

David McConnell MA, CPFA

Assistant Director of Audit

Audit Scotland

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The Athenaeum Building

8 Nelson Mandela Place

GLASGOW

G2 1BT

29 October 2013

Appendix B: ISA 580 - Letter of Representation

David McConnell

29 October 2013

Assistant Director

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Dear David

Scottish Social Services Council

Annual Accounts 2012/13

13. This representation letter is provided in connection with your audit of the financial statements of the Scottish Social Services Council for the year ended 31 March 2013 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Scottish Social Services Council, as at 31 March 2013 and its Statement of Comprehensive Net Expenditure for the year then ended.

I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the Executive Management Team and the Council, the following representations given to you in connection with your audit of the Scottish Social Services Council for the year ended 31 March 2013.

General

14. I acknowledge my responsibility and that of the Scottish Social Services Council for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by the Scottish Social Services Council have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all management and other meetings.

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15. The information given in the Annual Report to the financial statements, including the Remuneration Report, presents a balanced picture of the Scottish Social Services Council and is consistent with the financial statements.
 16. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those identified in the auditor's report to those charged with governance (ISA260).

Regularity of Financial Transactions

17. The financial transactions of the Scottish Social Services Council are in accordance with the relevant legislation and regulations governing its activities and expenditure and income were incurred or applied in accordance with applicable enactments and guidance issued by the Scottish Ministers.

Financial Reporting Framework

18. The financial statements have been prepared in accordance with 2012/13 Government Financial Reporting Manual, and in accordance with the requirements of the Public Services Reform (Scotland) Act 2010, and the Public Finance and Accountability (Scotland) Act 2000 including all relevant presentation and disclosure requirements.
19. Disclosure has been made in the financial statements of all matters necessary for them to show a true and fair view of the transactions and state of affairs of the Scottish Social Services Council for the year ended 31 March 2013.

Accounting Policies & Estimates

20. All material accounting policies adopted are as shown in the Statement of Accounting Policies included in the financial statements. The continuing appropriateness of these policies has been reviewed since the introduction of IAS 8 and on a regular basis thereafter, and takes account of the requirements set out in the 2012/13 Government Financial Reporting Manual.
21. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. There are no changes in estimation techniques which should be disclosed due to their having a material impact on the accounting disclosures.

Going Concern

22. The Council has assessed the Scottish Social Services Council's ability to carry on as a going concern, as identified in the Statement of Accounting Policies, and have disclosed, in the financial statements, any material uncertainties that have arisen as a result.

Related Party Transactions

23. All transactions with related parties have been disclosed in the financial statements. I have made available to you all the relevant information concerning such transactions, and I am not aware of any other matters that require disclosure in order to comply with the requirements of IAS 24, as interpreted by the Scottish Public Finance Manual.

Events Subsequent to the Date of the Statement of Financial Position

24. There have been no material events since the date of the Statement of Financial Position which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
25. Since the date of the Statement of Financial Position no events or transactions have occurred which, though properly excluded from the financial statements, are of such importance that they should be brought to your notice.

Corporate Governance

26. I acknowledge as Accountable Officer my responsibility for the corporate governance arrangements. I confirm that I have disclosed to the auditor all deficiencies in internal control of which I am aware.
27. The corporate governance arrangements have been reviewed and the disclosures I have made are in accordance with the 2012/13 Government Financial Reporting Manual. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2013, which require disclosure.

Fraud

28. I have considered the risk that the financial statements may be materially misstated as a result of fraud. I have disclosed to the auditor any allegations of fraud or suspected fraud affecting the financial statements. There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

Assets

29. The assets shown in the Statement of Financial Position at 31 March 2013 were owned by the Scottish Social Services Council, other than assets which have been purchased under operating leases. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

30. All liabilities have been provided for in the books of account, including the liabilities for all purchases to which title has passed prior to 31 March 2013.

Carrying Value of Assets and Liabilities

31. The assets and liabilities have been recognised, measured, presented and disclosed in accordance with 2012/13 Government Financial Reporting Manual. There are no plans or intentions that are likely to affect the carrying value of classification of the assets and liabilities within the financial statements.

Provisions

32. Provisions have been made in the financial statements for all material liabilities which have resulted or may be expected to result, by legal action or otherwise, from events which had occurred by 31 March 2013 and of which the Scottish Social Services Council could reasonably be expected to be aware. The amount recognised as a provision is the best estimate of the expenditure likely to be required to settle the present obligation at 31 March 2013.

Yours sincerely

Accountable Officer

Appendix C

Scottish Social Services Council

Annual Report on the 2012/13 audit

Prepared for Members of Scottish Social Services Council Audit Committee and the Auditor General
for Scotland
October 2013

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

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Key Messages

2012/13

The financial challenges facing the Scottish public sector are well documented, with public bodies facing deep and prolonged cuts in funding. In line with the Scottish Spending Review (2012/13 to 2014/15), the Scottish Social Services Council is required to identify savings over the 3 year period which resulted in their grant-in-aid initially being reduced by approximately £0.6 million (9%) and £0.15 million (2%) for a further 2 years. However, the Scottish Government also agreed to provide additional grant in aid to fund the increased resources required to effectively manage the increased workload in relation to social workers' fitness to practice.

In 2012/13 we assessed the key strategic and financial risks being faced by the Scottish Social Services Council. We audited the financial statements which included an assessment of the key systems of internal control and consideration of how risks in these systems could impact on the financial statements. This report sets out our key findings.

We have given an unqualified opinion on the financial statements of the Scottish Social Services Council for 2012/13. We have also concluded that in all material respects, the expenditure and income shown in the financial statements were incurred or applied in accordance with applicable enactments and relevant guidance, issued by Scottish Ministers.

The Scottish Social Services Council's 2012/13 operating budget was originally £9.953 million. The Scottish Social Services Council reported a surplus of £0.5 million with the total operating expenditure for the period of £10.110 million against the annual total funding of £10.610 million.

Overall, the Scottish Social Services Council's arrangements for the prevention and detection of fraud were satisfactory during 2012/13. From our review of the key controls within the main financial systems, we concluded that the Scottish Social Services Council's systems of internal control are operating effectively and therefore we are able to place reliance on them.

Outlook

The financial sustainability of the Scottish Social Services Council appears relatively stable on the basis of its financial position and projected three-year financial summary. The Scottish Social Services Council and Scottish Government are in dialogue to agree a longer term solution to the additional funding required to manage the increased workload in relation to social workers' fitness to practice in future years. The financial position going forward is becoming even more challenging than previous years with limited increases in funding coupled with increasing cost pressures.

This represents a challenge for the Scottish Social Services Council and expenditure during the year will require to be closely monitored to identify and address any emerging budget pressures or projected overspends at an early stage. The significant financial challenges will make maintaining or improving on the performance targets set by the Scottish Administration even more demanding.

Introduction

33. This report is the summary of our findings arising from the 2012/13 audit of the Scottish Social Services Council. The purpose of the report is to set out concisely the scope, nature and extent of the audit. It summarises our opinions (i.e. on the financial statements) and conclusions on significant issues arising.
34. The report also reflects our overall responsibility to carry out an audit in accordance with the public sector audit model which is based on the Code of Audit Practice prepared by Audit Scotland (May 2011). This sets out the wider dimensions of the public sector audit which involves not only the audit of the financial statements but also consideration of areas such as financial performance and corporate governance. An audit of the financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements prepared by management; however this does not relieve management of their responsibilities in this respect. This report has been prepared for the use of the Scottish Social Services Council and no responsibility to any third party is accepted.
35. [Appendix D](#) is an action plan setting out the high level risks we have identified from the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "planned management action". We do not expect all risks to be eliminated or even minimised. What we expect is that the Scottish Social Services Council understands its risks and has arrangements in place to manage these risks. Members should ensure that they are satisfied with the proposed management action and have a mechanism in place to assess progress.
36. This report is also addressed to the Auditor General for Scotland and will be published on our website after consideration by the Audit Committee.

Financial statements

Conduct and scope of the audit

37. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in the Annual Audit Plan presented to the Audit Committee on 27 February 2013, and follow the requirements of the Code of Audit Practice prepared by Audit Scotland in May 2011.
38. As part of the requirement to provide full and fair disclosure of matters relating to our independence we can confirm that we have not undertaken non-audit related services. The 2012/13 agreed fee for the audit was disclosed in the Annual Audit Plan and as we did not require to carry out any additional work outwith our planned audit activity this fee remains unchanged.

Audit opinion & accounting issues

39. The Scottish Social Services Council is required to follow the 2012/13 Financial Reporting Manual (FReM) and we can confirm that the financial statements have been properly prepared in accordance with these accounting requirements and the accounts direction from Scottish Ministers.
40. We received the unaudited financial statements on 28 June 2013 in accordance with the agreed timetable. The Scottish Social Services Council is required to follow the 2012/13 Financial Reporting Manual (FReM) and we can confirm that the financial statements have been properly prepared in accordance with these accounting requirements.
41. The working papers were of a high standard and the staff provided good support to the audit team. We completed our fieldwork on 9 August 2013 and matters arising were discussed on a regular basis with the Scottish Social Services Council's Senior Accountant. A significant number of changes were required to be made to the management commentary as a result of our review and the audited annual report and accounts has been adjusted to reflect this. There are no unadjusted misstatements to report.

Refer action plan No. 1

42. The final clearance meeting was held on 20 August 2013 with our ISA 260 report being presented to the Audit Committee on 17 October 2013. We have given an unqualified opinion that the financial statements of the Scottish Social Services Council for 2012/13 give a true and fair view of the state of the body's affairs and of its net operating costs for the year. The financial statements were signed by the Chief Executive, as accountable officer, on 29 October 2013. The audit opinion was formally issued and signed on 29 October 2013.

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43. We also reviewed the Governance Statement and concluded that it complied with Scottish Government guidance.

Whole of Government Accounts

44. The whole of government accounts (WGA) are the consolidated financial statements for all branches of government in the UK. The Scottish Social Services Council submitted the consolidated pack to support its 2012/13 WGA return to the Scottish Government prior to the deadline of 31 July 2013. The Scottish Social Services Council is below the auditor certification threshold of £300 million (2012/13) and no audit certification for the WGA return was required.

Financial position

2012/13 Outturn

45. The main financial objective for the Scottish Social Services Council is to ensure that the financial outturn for the year is within the resource budget allocated by Scottish Ministers.
46. The Scottish Social Services Council's 2012/13 operating budget was originally £9.953 million. During 2012/13 the Scottish Social Services Council received total revenue income of £14.582 million, comprising £9.309 million grant in aid from the Scottish Government, £1.017 million from other Government grants and £3.972 million from fees and other income. There was a transfer from the reserve of £0.284 million to fund depreciation. The final outturn position was a small surplus of £0.5 million.
47. The sponsor department does not explicitly set out the delegated expenditure limit (DEL) split between capital and resource and cash/ non-cash, therefore the overall underspend of £0.5 million cannot be allocated to these elements.
48. The target level of efficiencies to be achieved by the Scottish Social Services Council in 2012/13 was approximately £0.600 million. This was a challenging target when set against an existing background of extensive use of shared services and a high uptake of collaborative procurement opportunities over the years. For the period 2012/13, the Scottish Social Services Council has internally reported efficiency savings totalling £0.698 million which can be regarded as a positive outcome for the year. Savings have mainly arisen from one-off staff savings, Best Value reviews of publications, storage and distribution of registration packs and savings in postage.

Budget Setting

49. We found arrangements for budget setting and monitoring in place to be sound. The budget setting process involves significant input from senior officials and Council members. Financial and performance monitoring reports are subject to scrutiny at each Council meeting. Spending on operating costs was within the final budget set, mainly as a result of in-year expenditure monitoring where budget adjustments, slippages and efficiencies have been used to balance against the overall allocation. This ensures that resources are appropriately targeted to address Scottish Social Services Council's objectives.

Reconciliation of net expenditure in the accounts to DEL

50. The Annual Report and Accounts reconciles the deficit shown on the Statement of Comprehensive Net Expenditure to the surplus recognised for budgeting and funding purposes. A summary is shown in Table 1 below.

Table 1: Reconciliation of Net Expenditure to Outturn 2012/13

	£m
Total Comprehensive Net expenditure	9,059
Reversal of IAS19 Pension accounting adjustments	1.051
Funding from grants and grant in aid	(10.326)
Funding from grants and grant in aid to fund depreciation	(0.284)
(Surplus) on funding and budgeting basis	(0.500)

Source: Scottish Social Services Council Annual Report and Accounts 2012/13

2012/13 financial position

51. The Statement of Financial Position as at 31 March 2013 shows the Scottish Social Services Council has total assets of £4.924 million (2011/12: £4.295 million) and a net liability position of £3.394 million (2011/12: £4.953 million). The majority of this is represented by the change in the pension liability.

Outlook

2013/14 budget

52. The longer term funding and resourcing solution for the increased workload in relation to social care workers fitness to practice will include consideration of the implications for the efficiency regime.

53. In order to ensure the Scottish Social Services Council meet the efficiencies target, the saving requirement of £0.150 million for 2013/14 has been deducted from the budget by the Scottish Government before being allocated to the Council.
54. The 2013/14 revenue budget was approved by the Council in March 2013 and includes the Scottish Government requirement to achieve the efficiencies of £0.150 million. The Scottish Social Services Council efficiency targets for the 3 year period to 2014/15 are set out in Table 2 below.

Table 3: Efficiencies 2012/13 to 2014/15

	2012/13 (£m)	2013/14 (£m)	2014/15 (£m)
Efficiencies Required	0.600	0.150	0.150

55. The draft budget has increased by £1.055 million (7.5%) when compared to 2012/13. This is mainly due to the increase in workload in relation to social care workers fitness to practice. The funding gap of £0.821 million in 2013/14 has been addressed in the short term. There is a pressing need for a long term funding and resourcing solution to be identified to allow the Scottish Social Services Council to appoint additional permanent staff to meet the increased workload as noted earlier.
56. The Scottish Social Services Council and Scottish Government are in dialogue to agree a longer term solution to the additional funding required to manage the increased workload in relation to social workers fitness to practice going forward.

Refer action plan No. 2

Corporate governance and systems of internal control

Overall governance arrangements

57. The Code of Audit Practice gives auditors a responsibility to review and report on audited bodies' corporate governance arrangements and overall we found the Scottish Social Services Council had sound governance arrangements in place which included a number of standing committees overseeing key aspects of governance.

Accounting and internal control systems

58. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.

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59. No material weaknesses in the accounting and internal control systems were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.
 60. Internal audit is an important element of the Scottish Social Services Council's governance structure. Our review established that the work of internal audit is of a high quality allowing us to place reliance on a number of areas including financial systems health-check and budget monitoring controls. This not only avoided duplication of effort but also enabled us to focus on other key risk areas.
 61. Phase 2 of SEQUENCE (new management information system) was delivered in March 2013. The total spend for Phase 2 was within the agreed budget and associated extra funding that was approved by the Scottish Government. A benefits realisation review is planned to be undertaken and reported to the Audit Committee by December 2013. We will monitor progress during 2013/14.

Non-Current Assets

62. On an annual basis, finance staff review all non-current assets in order to confirm that that the remaining estimated useful life of each asset continues to be appropriate. Whilst we acknowledge that this review is documented outwith the fixed asset register, the link between this review and the information disclosed in the fixed asset register could be improved. We will monitor progress during 2013/14.

Prevention and detection of fraud and irregularity

63. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the Scottish Social Services Council's overall arrangements for the prevention of fraud are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.

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

64. Audited bodies are responsible for ensuring that their affairs are managed in accordance with proper standards of conduct and have proper arrangements in place for implementing and monitoring compliance with standards and codes of conduct, standing orders and financial instructions. Auditors consider whether bodies have adequate arrangements in place. No issues have been identified by us for inclusion in this report.

Best Value

Best Value

65. Achievement of Best Value or value for money depends on the existence of sound management arrangements for services, including procedures for planning, appraisal, authorisation and control. Audited bodies are responsible for ensuring that these matters are given due priority and resources, and that proper procedures are established and operate satisfactorily. The Auditor General may require that we consider whether accountable officers have put in place appropriate arrangements to satisfy their corresponding duty of Best Value. Where such requirements are not specified we may, in conjunction with the Scottish Social Services Council agree to undertake local work in this area.
66. The Scottish Social Services Council's strategic plan, performance management and risk frameworks all contribute to its Best Value agenda. The Scottish Social Services Council has robust governance arrangements in place and a clear commitment to improving these. In addition, the financial budget is built using zero based budgeting principles and reports on efficiency savings periodically to committee.
67. The Scottish Social Services Council's approach is to embed Best Value principles into its day to day operating arrangements in order to deliver against each of the Scottish Governments Best Value themes.

Acknowledgements

68. We would like to express our thanks to the staff of the Scottish Social Services Council for their help and assistance during the audit of this year's financial statements which has enabled us to provide an audit report within the agreed timetable.

Appendix D: Action Plan

Key Risk Areas and Planned Management Action

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
1	41	<p>We identified a number of formatting and consistency issues during our review of the management commentary.</p> <p>Risk - this requires additional resource and effort from both the Audit Scotland and the Scottish Social Services Council finance staff which could delay the audit process.</p>	<p>The importance of delivering fully checked contributions will be emphasised to all staff involved in the preparation. June Council will be moved forward by one week to enable proof reading to take place. The Chief Executive will have overall responsibility for the checking of the Management Commentary section of the Annual Report and Accounts.</p>	Chief Executive	Mid June 2014
2	55	<p>A longer term funding solution is required to manage the increased fitness to practice workload going forward.</p> <p>Risk - without a longer term solution, Scottish Social Services Council may not be able to deliver the key objectives and outcomes agreed within the corporate plan.</p>	<p>Discussions supported by financial and activity volume analysis are on-going with the Sponsor Department. The solution will have to be developed in line with the spending review.</p>	Chief Executive	31 Dec 2013