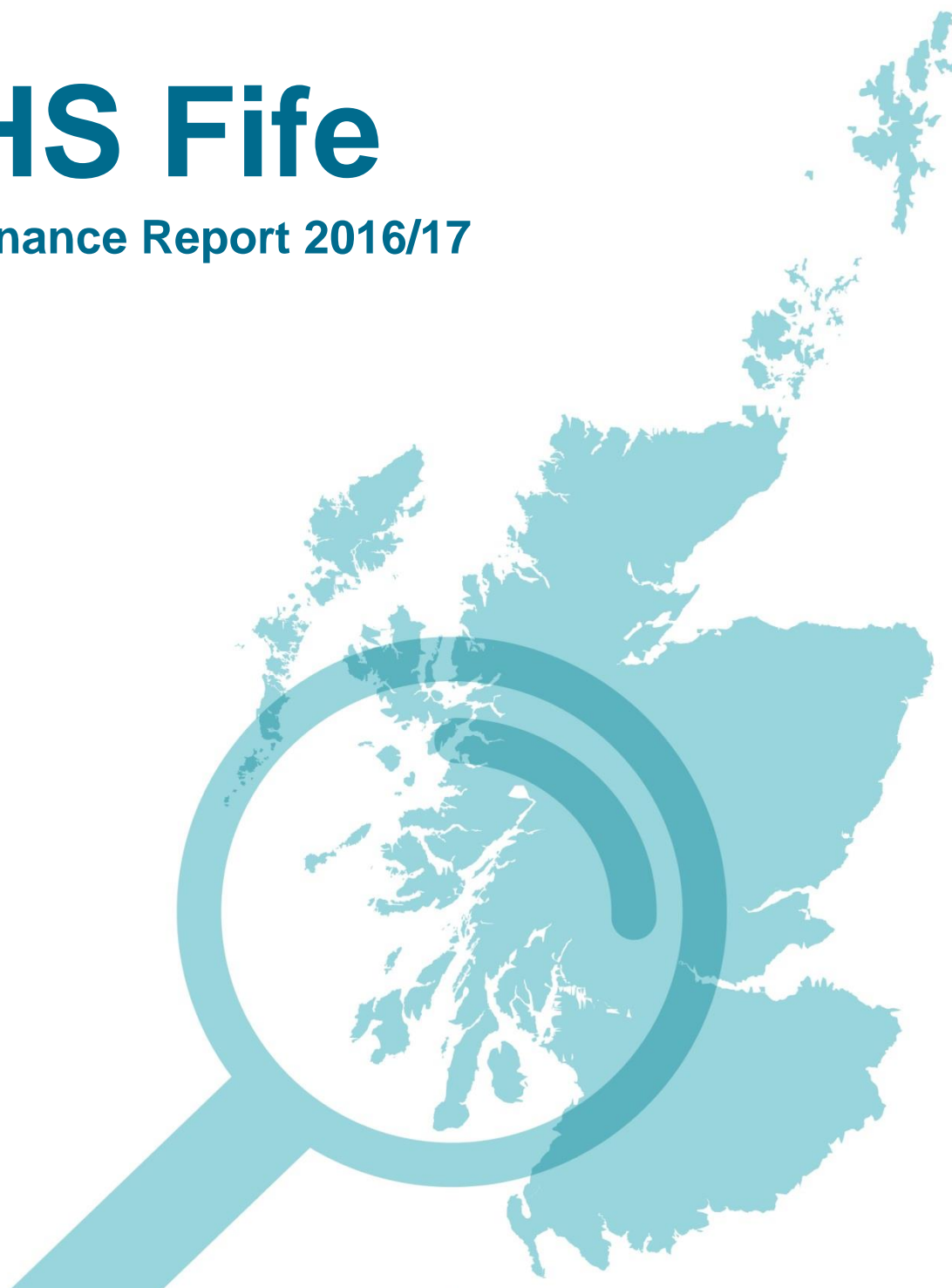


NHS Fife

Governance Report 2016/17



 AUDIT SCOTLAND

Prepared for NHS Fife
May 2017

Who we are

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- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
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About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Audit findings

Introduction

1. This report contains a summary of the key issues identified during the interim audit work carried out at NHS Fife. This work included testing of key controls within financial systems to gain assurance over the processes and systems used in preparing the financial statements. We will use the results of this testing to determine our approach during the 2016/17 financial statements audit.

2. Our responsibilities under the Code of Audit Practice require us to assess the system of internal control put in place by management. We seek to gain assurance that the audited body:

- has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements
- has systems of internal control which provide an adequate means of preventing and detecting error, fraud or corruption
- complies with established policies, procedures, laws and regulations.

3. Also, under the Code of Audit Practice we have carried out wider dimension audit work. This focussed on financial planning, financial sustainability and governance and transparency, with a focus on following up the key findings from the Audit Scotland Role of Boards report and a review of the registers of interest.

Conclusion

4. Overall we found the key controls in place within NHS Fife's main financial systems operate satisfactorily. We identified several control weaknesses as summarised in [Exhibit 1](#) where we will be carrying out additional work in response to these findings. This will enable us to take planned assurance for our audit of the 2016/17 financial statements.

5. In terms of our wider dimension audit work we found the Board continues to face a number of challenges in delivering financial and performance targets. The Board is in the process of revising its governance arrangements and this may address some of the weaknesses we have highlighted in [Exhibit 1](#). The results of the additional audit procedures in relation to our wider dimension work will be reported to the Board in our Annual Audit Report.

Work summary

Key financial controls

6. Our 2016/17 testing covered key controls in a number of areas including bank reconciliations, authorisation of journals, change of supplier bank details, payroll validation and exception reporting and IT access controls. Additionally, our testing covered budget monitoring and control, feeder system reconciliations and controls for preventing and detecting fraud.



Bank reconciliations



Payroll controls



IT access



Budgets

7. Where possible we place reliance on the work of internal audit to avoid duplication of effort. This year we reviewed the working papers which support the internal audit report on financial process compliance (B23-17) and we were able to place reliance on work done on bank reconciliations and payroll exception reporting as well as substantive testing of pay costs and travel costs.

Financial management and sustainability

8. Our wider dimension work considered the effectiveness of the Board's financial planning, in the short, medium and long term, and its in-year budget management arrangements.

9. **Financial planning** - The Board develops an annual financial plan to support the Local Delivery Plan (LDP). The LDP is a single-point estimate and doesn't indicate the potential variation in outcomes. If scenarios were used, as part of the annual planning process, to express the worst, best and most-likely outcomes then this would better reflect the uncertainty in the planned budgets. There is no medium or long term financial plan beyond year three. We have been advised that the Joint Strategic Transformation and Planning Group, which held its inaugural meeting in March 2017, will look at developing a longer term financial strategy (see [Exhibit 1 Financial Planning](#)). We conclude that longer term financial planning is not yet fully demonstrated in NHS Fife, but recognise that a limited three-year plan is reported as part of the LDP.

10. **In-year financial management** - At the start of the financial year, the NHS Fife LDP 2016/17 identified a residual £9.4 million (1.4%) savings gap for 2016/17 (from a total savings requirement of £30.8 million or 4.4%). The identified savings of £21.4 million identified in the LDP included:

- cash releasing efficiency savings (CRES) £7.7million
- service change £5 million
- potential national initiatives £2 million
- effective prescribing £5 million and
- non recurring financial flexibility £1.7 million.

11. A three-year recovery plan was agreed with the Scottish Government Health & Social Care Directorate in September 2016 and identified a further £1.8 million of savings which reduced the forecast overspend from £9.4 million to £7.6 million, at that time. The recovery plan revised the savings measures into three groups: CRES (per the original groupings), existing transformational change workstreams and new transformational change and redesign projects.

12. Financial reports are included within the monthly Integrated Performance Report (IPR) which is presented to the Board and Finance, Performance and Resources Committee (FPR) in alternate months. Updates are also provided in Board development sessions. Financial reports throughout the year showed the residual gap was reducing, although a significant element of proposed savings were classed as having "potential risk" in their achievement.

13. A revised layout for the IPR was introduced in February 2017 which was designed to be more focused whilst still providing sub-committees with the full detailed information. The report to the February FPR on 28 March 2017 highlighted that the *year to date* overspend had reduced from £6.4 million at the

end of January to £4.2 million at the end of February. Unlike previous months, however, the report did not include a *year end forecast* but said "the Board could potentially see an improved position from the £4.8 million overspend reported last month". Delivery of an improved position was predicated on a number of expected financial elements being achieved. The Financial Performance Return to the Scottish Government, for the same period, was more specific and forecast a year end breakeven position although we have been advised that officers highlighted to Scottish Government this was subject to delivery of a number of variables. We note that non executive directors were advised by email on 29 March 2017 that the Board may not require brokerage. (see [Exhibit 1 Financial management - financial reporting](#)). We conclude that the overall arrangements for reporting financial performance are generally appropriate, however we are unable to conclude on the management actions that led to the year-end turnaround in the financial position from the forecast overspend of £4.8 million (0.7%) based on the position at the end of January. We will review this as part of our work on the financial statements in May 2017.

14. **Transformation/savings programmes** - Details of the Board's transformation programme to deliver financial sustainability over the medium term were presented to the FPR in September 2016. A joint strategic planning group will oversee the Board's transformation plan. The Board receives updates on the transformation programme, but some of this information is provided during Board development sessions rather than in formal meetings. As there are no attendance records for development sessions we were unable to confirm all members were aware of progress on a timely basis. There is no formal reporting on specific projects/savings, milestones and timescales. Objectives for the transformation programme included in the draft 2017/18 LDP are phrased in terms of "reduce", "improve" and "increase" rather than specific targets (see [Exhibit 1 Financial management - transformation programme](#)). We therefore recognise the strengthened governance arrangements that the Board is introducing but note that improvement could be made in the reporting of the status of savings projects.

15. The Board has a track record of delivering savings although it has relied heavily on non recurring elements to achieve financial balance in recent years. This adds pressure to the following year's budgets, for example, around £22 million (75%) of the required savings for 2017/18 were carried forward from this financial year. The position reported in the monthly IPR does not distinguish between recurring and non-recurring savings (see [Exhibit 1 Financial management - delivering savings](#)).

Governance and transparency

16. The Board commissioned the Good Governance Institute (GGI) to undertake a review of its governance arrangements during 2016 and the new Chair of the Board also reviewed the governance framework on taking up post in January 2017. A number of improvement actions arose from this and are being put in place from 2017/18 including:

- adopting a more formal and structured governance approach
- updating the code of corporate governance to link to the NHS Fife Strategic Framework
- synchronising meeting cycles with greater emphasis placed on the committees scrutiny role
- on-going personal development for both executive and non executive board members focussing on issues of culture, strategy, impact and innovation.

17. The Board holds a register of interests that provides information about any financial interest a member has, or any benefit s/he receives, which others might reasonably consider to influence his or her actions. Our review of the register found it met basic requirements in most areas, however we found areas for improvement, for example:

- annual returns from both executive and non executive directors are submitted although audit testing noted in one case the details were incomplete
- register details are available on request however the latest versions of the returns are difficult to locate on the website
- the register currently only covers board members and could be further strengthened by requiring staff to complete returns (see [Exhibit 1 Registers of interest](#))

Risks identified

18. The key control and wider dimension risks identified during the interim audit are detailed in [Exhibit 1](#). These findings will inform our approach to the financial statements audit where relevant.

19. Any weaknesses identified represent those that have come to our attention during the course of normal audit work and therefore are not necessarily all the weaknesses that may exist. It is the responsibility of management to decide on the extent of the internal control system appropriate to NHS Fife.

20. The contents of this report have been discussed with relevant officers to confirm factual accuracy. The co-operation and assistance we received during the course of our audit is gratefully acknowledged.

Exhibit 1

Key findings and action plan 2016/17

Issue identified	Management response Responsible officer and target date	Additional audit procedures
<p>Feeder systems reconciliations</p> <p>The reports required by the ledger control officer to complete the Ascribe pharmacy stores system reconciliations are not currently available from the management accounts team. As a result, Ascribe reconciliations to the general ledger have not taken place since November 2016.</p> <p>There is a risk that expenditure, creditors and stock transactions are inaccurately recorded in the general ledger.</p>	<p>We are aware that following the introduction of the new system a problem ensued, however these have now been addressed and the system is fully reconciled.</p> <p>Assistant Director of Finance - Financial Services</p> <p>Completed</p>	<p>We will review the Ascribe system reconciliation at the year end and sample test any significant reconciling items.</p>
<p>Authorisation of journals</p> <p>We sampled 20 journals to test the authorisation controls and identified two journals posted by a management accountant (Band 4) that had not been authorised by a senior officer as required by the Financial Operating Procedures (FOP).</p> <p>There is a risk of journal errors or inappropriate postings, which may compromise the accuracy of the ledger.</p>	<p>We have now put in place a process whereby all journals prepared by staff up to and including Band 4 staff must be authorised by an appropriate manager.</p> <p>Assistant Director of Finance - Management Accounting</p> <p>Completed</p>	<p>We will ensure our testing of year end significant journals includes a sample posted by grades subject to additional authorisation processes and establish whether these are appropriate.</p>

Issue identified	Management response Responsible officer and target date	Additional audit procedures
<p>Changes to suppliers details</p> <p>When a supplier requests a change of bank details, an important control would be to contact the supplier directly using existing contact details to confirm the change. This control guards against fraudulent changes. Sample testing of 15 changes found, in the majority of cases, no independent verification of the changes are sought. The exception to this was in five cases where a headed letter from the supplier requested the change and finance staff telephoned old details held for the supplier to confirm the change.</p> <p>There is a risk of exposure to fraud as not all requests to change bank details are verified from an independent source.</p>	<p>Processes will be established to ensure any changes are followed up.</p> <p>Responsible Officer: Assistant Director of Finance - Financial Services</p> <p>Target Date: Immediate</p>	<p>We will ask officers to check, through positive confirmation, any changes to bank details for suppliers in our sample with significant transactions.</p>
<p>Validation of employees</p> <p>Budget holders receive monthly reports which include details of employees on the payroll. Although budget holders are reminded of their responsibility to check this they are not required to provide positive confirmation that the payroll list is accurate. Typically, responses are only received from budget holders when errors are identified. We would expect positive confirmation of the Board's establishment at least annually.</p> <p>There is a risk that invalid or inaccurate payroll payments are made if payroll data is not properly verified prior to processing by the payroll section.</p>	<p>The employee listing detail is provided to budget holders as supporting information. These reports are provided routinely and as such do not require budget holders to sign that they are in agreement. Budget holders have delegated budget responsibility and provide responses / seek clarity by exception. As part of the May management accounts, we will ask budget holders for positive verification.</p> <p>Responsible Officer: Assistant Director of Finance, Management Accounting</p> <p>Target Date: June 2017</p>	<p>We will undertake a sample review of employee existence to evidence outwith the payroll system.</p> <p>We will review the NFI data for evidence of adequate follow up of any payroll matches that suggest second employment of an individual.</p>
<p>Financial systems access controls</p> <p>Our detailed testing of access controls found that an internal auditor had been given access to enter journals in the general ledger. We have confirmed that the individual did not post any journals in 2016/17 and access has now been amended.</p> <p>There is a risk that users have inappropriate access to financial systems and that erroneous or fraudulent entries could be made</p>	<p>Regular checks are made of user profiles. The user profiles are national and it's possible that the access required was not available as enquiry only. We will note for future reference</p> <p>Responsible Officer: Assistant Director of Finance - Financial Services</p> <p>Target Date: N/A</p>	<p>We considered this to be an isolated weakness in system access controls and since we have confirmed that this weakness did not lead to any transactions being processed, we do not intend to revise our planned audit procedures.</p>

Issue identified	Management response Responsible officer and target date	Additional audit procedures
<p>Financial systems access controls</p> <p>Purchases through Ascribe are the responsibility of the procurement team, who are physically segregated from stock taking responsibilities. This is potentially a robust control, but we were unable to obtain evidence that only the procurement team have system access to process purchases through Ascribe.</p> <p>There is a risk that users have inappropriate access to financial systems and that erroneous or fraudulent entries could be made.</p>	<p>The way in which permission access is configured within the EMIS (previously ASCRIBE) pharmacy stock control system is that members of staff have to be given access to both ordering and issuing of medicines as currently it can't be separated. A technical solution is currently being investigated with the software supplier but no timescale has yet been confirmed</p> <p>Responsible Officer: Chief Pharmacist</p> <p>Target Date: TBC</p>	<p>We will review a sample of orders in the Ascribe system to ensure that these are only generated by appropriate members of the procurement team.</p>
<p>Wider dimension issues and risks</p>		
<p>Financial planning</p> <p>The LDP is a single-point estimate and doesn't indicate the potential variation in outcomes. If scenarios were used to express the worst, best and most-likely outcomes then this would better reflect the uncertainty in the planned budgets. There is no medium or long term financial plan beyond year three.</p> <p>There is a risk that the health board will be unable to achieve sustainability without long term financial plans.</p>	<p>Through a formal quarterly financial review process the underpinning assumptions from the 2017/18 plan will be assessed, with in year reporting reviewed to reflect scenario modelling. The financial planning process for 2018/19 and beyond will also be reviewed to consider options for different scenarios, to inform the decision making process. The development of a longer term financial strategy for NHS Fife is inextricably linked to the development of the East of Scotland Regional Delivery Plan and the planning assumptions within this Plan. This work is being taken forward with colleagues in Lothian and Borders.</p> <p>Responsible Officer: Director of Finance / Director of Planning & Strategic Partnerships</p> <p>Target Date: Reporting - July 2017 Planning - Sept 2017</p>	<p>No further revision to our planned audit procedures in 2016/17</p>

Issue identified	Management response Responsible officer and target date	Additional audit procedures
<p>Financial management - financial reporting</p> <p>A revised layout for the Integrated Performance Report was introduced in February 2017 and we noted that unlike previous months the February report taken to the FPR on 28 March 2017 did not include a year end forecast but said "the Board could potentially see an improved position from the £4.8 million overspend reported last month" if a number of financial elements were delivered. The Financial Performance Return to the Scottish Government, for the same period, was more specific and forecast a year end breakeven position although we were advised that officers had highlighted to Scottish Government this was subject to delivery of a number of variables. We note that non executive directors were advised by email on 29 March 2017 that the Board may not require brokerage.</p> <p>There is a risk that information provided to non executive members is not sufficiently transparent or timely to enable them to effectively scrutinise and challenge financial planning and decision making.</p>	<p>The Board was reminded as early as August (in both public and private meetings) that the statutory target remained one of breakeven. A detailed report will be provided to the FPR at the end of May for due scrutiny and challenge. For 2017/18, the reporting process is being refined to address a number of reflections:</p> <ul style="list-style-type: none"> a) an update on the forecast outturn will be provided from Q1 onwards with details on underpinning assumptions; b) forecasts will reflect an assessment of best to worst case c) further work will be undertaken with pharmacy colleagues to refine the approach to the GP prescribing forecast d) formalised process will be established, led by the CFO of the IJB, to notify the host parties on a monthly basis of the impact of the risk share arrangement. <p>Responsible Officer: Director of Finance</p> <p>Target Date: Quarter 1 reporting period i.e. July 2017</p>	<p>We will review how NHS Fife managed to improve the year end financial position and achieve breakeven from a projected £4.8m overspend in February 2017. The basis of this review may result in revised audit procedures.</p>
<p>Financial management - transformation programme</p> <p>As part of the transformation programme there is no formal reporting on specific projects/savings, milestones or timescales. Objectives are phrased in terms of "reduce", "improve" and "increase" rather than specific targets.</p> <p>There is a risk that savings identified in the transformation programme are not significantly detailed to ensure appropriate scrutiny/challenge and a lack of clarity over identified activity may result in the Board failing to achieve financial balance.</p>	<p>A reassessment of the reporting on the transformation programme is underway. It is intended that savings delivery will be monitored through 'run rate' performance across all operational budgets. Progress against redesign and variation projects will be monitored through a dashboard and an underpinning project management approach. A revised structure of Executive Director Group (EDG) meetings and supporting groups has</p>	<p>No further revision to our planned audit procedures in 2016/17</p>

Issue identified	Management response Responsible officer and target date	Additional audit procedures
	<p>been implemented</p> <p>Responsible Officer: <i>Director of Finance / Director of Planning & Strategic Partnerships</i></p> <p>Target Date: <i>With immediate effect for meeting/reporting cycle i.e. May 2017.</i></p>	
<p>Financial management - delivering savings</p> <p>The identification and achievement of recurring savings is critical to closing the budget gap over the three year period from 2017/18 to 2019/20. Savings targets identified in the IPR do not distinguish between recurring and non-recurring savings.</p> <p>There is a risk that the required level of recurring savings can not be delivered and the Board continues to rely on non-recurrent savings to achieve financial balance.</p>	<p>Updates on the financial plan for 2017/18 and beyond have been provided to EDG, FPR and the Board on a regular basis - through formal reports and development sessions - since Autumn 2016. The financial plan for 2017/18 (within the LDP) states explicitly the extent of the recurring financial gap being carried forward from 2016/17 in relation to savings delivery (£21.9m). The forward plans are predicated on recurring delivery of the savings targets and as the LDP states, these are being reflected across all budgets with effect from 1 April 2017; this will be on a recurring basis.</p> <p>The extent of any non recurring savings will be assessed through the year, as part of the enhanced forecasting and financial performance reporting processes; in addition this will continue to be a key feature of the forward financial planning process</p> <p>Responsible Officer: <i>Director of Finance</i></p> <p>Completed</p>	<p>No further revision to our planned audit procedures in 2016/17</p>
<p>Governance and transparency - standing committees</p> <p>The Board's endowment funds are part of the group accounts and assurances on these funds are provided to NHSF by the Board of Trustees. Whilst it is accepted that the Endowments Committee is not a standing committee of the Board it is not clear why there is no reference to</p>	<p>Governance of the endowment fund is the responsibility of the Board of Trustees and as such is not a sub Committee of the NHS Board. A revised Constitution and Terms of Reference was considered</p>	<p>No further revision to our planned audit procedures in 2016/17 as we are not the appointed auditors for the Endowment Funds We will seek general assurances over the</p>

Issue identified	Management response Responsible officer and target date	Additional audit procedures
<p>endowments in the Board's Code of Corporate Governance. The Endowments Committee would be responsible for:</p> <ul style="list-style-type: none"> • the appointment of Investment Advisors/Brokers; • approval of significant expenditure proposals outwith approved budgets; • formulation of an investment strategy; and • monitoring investments performance. <p>There is a risk that governance arrangements for the Board's endowment funds are unclear/ ineffective.</p>	<p>and approved by the Endowment Trustees on 25 March 2017. However, we will make reference to this as part of the next iteration of the Code of Corporate Governance which will be considered by the Audit & Risk Committee and the NHS Board later this year (September and November, respectively)</p> <p>Responsible Officer: Director of Finance</p> <p>Timescale: November 2017</p>	<p>governance of the funds from the auditor, as part of our work under ISA 600 'Special considerations - audits of group financial statements</p>
<p>Governance and transparency - Audit & Risk Committee (ARC) self assessment</p> <p>In March 2016 ARC members agreed that they would complete a self assessment checklist and this was taken to the September 2016 meeting. A blank template for the 2016/17 financial year was also submitted to the March 2017 ARC meeting and it was agreed that the completed template would be considered at the May 2017 meeting.</p> <p>There is a risk that effective self-assessment has not been undertaken and areas for improvement are not therefore being clearly identified.</p>	<p>The template was resubmitted to the ARC in light of a new Chair. The completed template is on the agenda for the May meeting. The review of this checklist will be scheduled for the March ARC each year to form part of the Committee's year end assurance</p> <p>Responsible Officer: Director of Finance</p> <p>Timescale: May 2017</p>	<p>We will continue to review the self-assessment process and any appropriate disclosure in the Annual Governance Statement.</p>
<p>Governance and transparency - Finance Performance & Resources committee (FPR) membership</p> <p>The terms of reference for the FPR require the membership of the committee to include: three non executive members, three stakeholder members and four executive members.</p> <p>The former chairperson of the FPR was appointed chairperson of the ARC from December 2016 and as a result there have only been two non executive members of the FPR since then.</p> <p>The terms of reference also state that either the Medical Director or Director of Nursing should be an executive member of the FPR. We noted that both the Medical Director and Director of Nursing are members of the committee which brings the total executive membership to five. FPR membership is therefore not compliant with the agreed terms of reference and is currently skewed in favour of executive members.</p> <p>There is a risk that the effectiveness of the</p>	<p>There were no occasions during 2016/17 when there were more executive than non executive members at FPR meetings.</p> <p>Membership of committees has been considered via the Chair's wider review of governance and set out in the revised draft Terms of Reference (including membership) considered by the Board on 25 April. These ToRs will now be considered by each individual Committee prior to formal submission to the ARC for ratification and recommendation to the Board for approval.</p> <p>Responsible Officer: Chair</p>	<p>We will review any appropriate disclosure in the Annual Governance Statement.</p>

Issue identified	Management response Responsible officer and target date	Additional audit procedures
<p>non executives' role in respect of independent scrutiny and challenge is weakened.</p>	<p>Target Date: FPR Committee ToR to be considered by Committee in May 2017</p>	
<p>Governance and transparency - public access to information</p> <p>In 2015/16 Audit Scotland reported that the website is not kept up-to-date in a number of key areas including committee papers, register of interests and register of gifts & hospitality. We note that the complete papers for the December 2016 Board are not available on the website (specifically items 7 the IPR, Quality Report and Update on winter plan) and the FPR papers have not been updated since September 2016.</p> <p>We also note that the latest registers of interest of members held on the website for 2015/16 is difficult to locate (see next point).</p> <p>There is a risk that users do not have access to understandable, relevant and timely information and information is not as transparent as it should be.</p>	<p>We will put in place a process to provide positive verification that Board papers are available and accessible.</p> <p>Information is available but there is recognition that it can be difficult to locate. A technical solution is being implemented</p> <p>Responsible Officer: Director of Planning & Strategic Partnerships</p> <p>Target Date: TBC</p>	<p>We will continue to review the availability and openness of committee and Board papers on the website</p> <p>We have undertaken a review of the registers of interests to ensure that internal records are up to date.</p> <p>We will review any appropriate disclosure in the Annual Governance Statement.</p>
<p>Registers of interest</p> <p>Our review of the register found it met basic requirements in most areas, however we found areas for improvement including:</p> <ul style="list-style-type: none"> • one case where the details were incomplete • register details on the website are difficult to locate • the register currently only covers board members and could be further strengthened by requiring staff to complete returns. <p>There is a risk that the Board and staff are unable to demonstrate decisions taken in the course of business are not subject to conflicts of interest or bias</p>	<p>Information is available but there is recognition that it can be difficult to locate. A technical solution is being implemented</p> <p>The Director of Finance or Director of Planning & Strategic Partnerships will review all returns for completeness. All Directors will be asked to distribute the register of interest to their senior teams for completion</p> <p>Responsible Officer: Director of Planning & Strategic Partnerships</p> <p>Target Date: March 2018</p>	<p>We will review NFI matches for any potential issues of conflict that may not be disclosed and review any related party disclosures in the financial statements.</p>

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NHS Fife

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