



# Forestry Commission Scotland / Forest Enterprise Scotland

Annual Audit Plan 2016/17

 AUDIT SCOTLAND

Prepared for Forestry Commission Scotland / Forest Enterprise Scotland

February 2017

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- 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.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## 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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# Risks and planned work

**1.** This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

**2.** Forestry Commission Scotland (FCS) is managed by a Board of Commissioners who have delegated their powers and duties in connection with the estate and the delivery of forestry policies to the statutory National Committee for Scotland. FCS is primarily funded by Scottish Government grant.

**3.** FCS manages the public forest estate through its Agency, Forest Enterprise Scotland (FES) and receives funding from FCS.

**4.** Many of the financial systems, staff and general support are shared across both organisations. We have therefore prepared a joint annual audit plan covering both organisations.

**5.** A number of the key financial systems continue to be applied throughout the UK. As in previous years we shall carry out a programme of audit work on these shared account areas and linked common systems on behalf of the NAO. This approach minimises duplication of effort and has proved effective in previous years. We shall provide a separate assurance letter to the NAO.

## Audit risks

**6.** Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for Forestry Commission Scotland / Forest Enterprise Scotland. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1

Audit Risk	Management assurance	Planned audit work
<b>Financial statement issues and risks</b>		
<p><b>1 Risk of management override of controls (FCS/FES)</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> <li>• Detailed testing of journal entries.</li> <li>• Review of accounting estimates.</li> <li>• Focused testing of accruals and prepayments.</li> <li>• Evaluation of significant transactions that are outside</li> </ul>

Audit Risk	Management assurance	Planned audit work
<p>position disclosed in the financial statements.</p>		<p>the normal course of business.</p> <ul style="list-style-type: none"> <li>Substantive testing of transactions after the year end to confirm expenditure and income have been accounted for in the correct financial year.</li> </ul>
<p><b>2 Risk of fraud over income (FES)</b></p> <p>ISA 240 requires auditors to presume a risk of fraud where income streams, other than Scottish Government funding, are significant.</p> <p>In 2015/16, excluding grant funding from FCS, FES received income in excess of £83.5m from other sources, including £62m from timber sales. The nature, extent, complexity and geographical dispersion of income sources means that, in accordance with ISA240, there is an inherent risk of fraud.</p>	<ul style="list-style-type: none"> <li>Effective budget monitoring.</li> <li>Effective Counter Fraud and Whistleblowing policies and procedures in place.</li> </ul>	<ul style="list-style-type: none"> <li>Analytical procedures on income streams.</li> <li>Controls testing during the Galloway forest district visit, including review of timber contract management, timber despatching, invoicing procedures, income controls and timber security arrangements.</li> <li>Detailed testing of revenue transactions focusing on the areas of greatest risk.</li> </ul>
<p><b>3 Risk of fraud over expenditure (FCS)</b></p> <p>ISA240 and the Code of Audit Practice require auditors to consider the risk of fraud over certain types of public sector expenditure. This includes grants and other claims made by individuals and organisations on the public purse. Examples of grants provided by FCS include grants paid to private woodland owners from EU receipts and other general support grants paid. There is a risk that grants are not paid appropriately.</p>	<ul style="list-style-type: none"> <li>Effective controls are in place to vet all grant recipients.</li> <li>Specific controls in place to vet expenditure by recipients of grants.</li> </ul>	<ul style="list-style-type: none"> <li>Analytical procedures.</li> <li>Controls testing on key systems (including detailed testing at the Galloway forest district visit).</li> <li>Substantive testing of expenditure transactions focussing on the areas of greatest risk.</li> <li>Review action taken in respect of NFI data matches.</li> <li>Undertake performance audit work on European funding.</li> </ul>
<p><b>4 Estimation and judgements (FES)</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non current assets, contingent liabilities and provisions.</p> <p>For example; in 2015/16, biological assets of £191m were valued based on a random sample of assets the results of which are extrapolated across the whole estate.</p> <p>A contingent liability of £17.4m was disclosed in the 2015/16</p>	<ul style="list-style-type: none"> <li>Sound arrangements for providing valuation information have been established.</li> <li>Valuers are established and recognised providers in their field.</li> <li>FES appointed an independent tax adviser (Scott-Moncrieff) to identify potential VAT liabilities and develop a tax strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Review the work of an expert for the professional valuer (wind farms/ hydro, and forest estate/ biological assets).</li> <li>Review of accounting policies to ensure they are reasonable.</li> <li>Substantive review of revaluation reserve adjustments, taking into account any changes in the accounting policies.</li> <li>Regular discussions with management on the opencast coal sites potential</li> </ul>

Audit Risk	Management assurance	Planned audit work
<p>financial statements in relation to opencast coal sites. The liability is subject to ongoing review.</p> <p>Discussions continue with HMRC in relation to a potential VAT liability.</p> <p>This subjectivity represents an increased risk of misstatement in the financial statements.</p>		<p>liability. We will also examine the accuracy and valuation of the disclosure in the financial statements.</p> <ul style="list-style-type: none"> <li>Regular discussions with management on the FES HMRC inspection. Examine the accuracy, completeness and disclosures in the financial statements.</li> <li>Focused substantive testing of year end balances.</li> </ul>
<p><b>5 EU Funded grant schemes (FCS)</b></p> <p>Matrix information received from the Scottish Government's Rural Payments and Inspection Division (SGRPID) for legacy grants schemes has not been received on time and there are issues in relation to its completeness/ accuracy. There is a risk that expenditure will be understated at the year end.</p> <p>The Forestry Grant Scheme (FGS) is a discrete scheme under the Scottish Rural Development Programme. FCS is the Scheme Manager and is now liable for any EU penalties that may arise. There is a risk that FCS does not properly provide for potential disallowances.</p>	<ul style="list-style-type: none"> <li>Joint SGRPID/ FCS meetings are ongoing.</li> <li>Internal Audit's annual review of FGS grant payments and legacy schemes.</li> <li>FCS introducing new posts to increase capacity for FGS scheme management and assurance processes.</li> <li>SGRPID/FCS SLA document being developed including annex for all financial requirements &amp; deadlines.</li> </ul>	<ul style="list-style-type: none"> <li>Minute review of SGRPID/ FCS joint meetings.</li> <li>Review and reliance on the grant work undertaken by Internal Audit.</li> <li>Review of year end accrual for legacy grant payments.</li> <li>Monitor any potential disallowance for the FGS and ensure accounting treatment is appropriate.</li> </ul>

### Wider dimension risks

<p><b>6 Financial management and financial sustainability (FCS/FES) (see also paragraphs 29-31 below)</b></p> <p>In June 2014, Audit Scotland reported on Scotland's Public Finances and identified that financial planning improvements were required by public bodies. We are aware that:</p> <ul style="list-style-type: none"> <li>FCS and FES do not have medium or long term financial plans in place.</li> <li>FES is susceptible to income fluctuations, particularly in relation to timber sales</li> <li>FCS and FES may be impacted by the outcome of Scottish Government spending reviews</li> <li>The outcome of the EU</li> </ul>	<ul style="list-style-type: none"> <li>FES has introduced a portfolio management approach to organisational change which will impact on long-term planning capability and development of an FES financial strategy.</li> <li>Quarterly budget monitoring review of timber sales.</li> <li>Weekly monitoring of BREXIT.</li> <li>Assurance has been provided that the EU CAP fund awarded will be underwritten by the UK Government.</li> <li>Progress is being made towards production of longer term plans.</li> </ul>	<ul style="list-style-type: none"> <li>Monitor progress on medium to long-term financial planning.</li> <li>Monitoring of quarterly finance reports.</li> <li>Ledger interrogation through the use of IDEA.</li> <li>Place reliance on Internal Audit's review of EU grant schemes and payments.</li> <li>Review action taken in respect of NFI matches.</li> <li>Undertake performance audit work on European funding.</li> </ul>
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Audit Risk	Management assurance	Planned audit work
<p>referendum led to uncertainty over future European funding, which is a significant source of income for Forestry Commission Scotland.</p>		
<p><b>7 Governance and Transparency (FCS/FES) (see also paragraph 32 below)</b></p> <p>There are a number of significant ongoing organisational change programmes:</p> <ul style="list-style-type: none"> <li>• <i>Forestry Governance Programme:</i> this project is looking at cross border functions including Forest Research and the Future of Forestry in Scotland and also includes consideration of the different roles of FCS.</li> <li>• <i>Establishing Corporate Services Scotland:</i> this programme is reviewing the transition of shared services from FC Central Services into FC Scotland. In particular, the Forestry Commission (GB-wide) currently has an in-house internal audit service. From April 2017, internal audit for Scotland will be provided by the Scottish Government's Internal Audit Division.</li> <li>• <i>Future of Forestry in Scotland:</i> the Scottish Government's consultation on full-devolution of Forestry Commission services ended in November 2016 with an announcement on the future of FCS and FES expected in March 2017.</li> </ul> <p>While the full devolution of services will better suit Scotland's forestry needs and will link the relationship between policy and spend, the scale and range of these programmes could have an impact on staff morale and turnover. There could be a loss of key staff and knowledge due to the uncertainty. Internal controls may not be as effective in a period of change. There is also a risk that the organisation cannot continue to provide key services alongside managing the change programmes.</p>	<ul style="list-style-type: none"> <li>• Management are reviewing current processes involving non senior staff conflict of interests.</li> <li>• Appointment of an Internal Communications Manager to ensure effective communication to staff.</li> <li>• Corporate Services Programme Board monitors progress.</li> <li>• FES portfolio approach to managing change.</li> <li>• FES are establishing priorities for the use of finite resources to address the change programme.</li> <li>• Development of workforce planning arrangements.</li> <li>• Transitional arrangements for Internal Audit are being developed.</li> <li>• Appointment of Change Manager to ensure project co-ordination and effective transition.</li> <li>• Project transition plans will be developed for Finance &amp; Digital services projects to ensure transfer of knowledge and continuity of services.</li> </ul>	<ul style="list-style-type: none"> <li>• Follow up on any outstanding matters raised in relation to recording related party disclosures in the register of interests.</li> <li>• Follow up to our 2010 Role of Boards Report.</li> <li>• Monitor the Scottish Government's Review of the future of Forestry in Scotland and consider the impact on the organisation.</li> <li>• Early review of Internal Audit work and early discussion on any material issues arising.</li> <li>• Review progress on workforce planning.</li> <li>• Monitor progress on testing plans for business continuity.</li> </ul>

## National Fraud Initiative

7. The National Fraud Initiative (NFI) is a data-matching exercise led by Audit Scotland to aid the detection of fraudulent payments. NFI allows public bodies to investigate matches and, if fraud or error has taken place, to stop payments and attempt to recover the amounts involved. It also allows auditors to assess the arrangements that bodies have put in place to prevent and detect fraud, including how they approach the NFI exercise itself.

8. The current data matching exercise collected data in October 2016 and match investigation work is due to begin in January 2017. We shall monitor FCS/FES's participation and progress with NFI. We shall report progress in our Annual Audit Report, which will be presented to the Audit and Risk Committee in July 2017.

## Follow up of prior year findings

9. We shall review action taken by management in response to our prior year management letters and reports and shall consider the impact on our financial statements audit.

## Reporting arrangements

10. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

11. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

12. We will provide an independent auditor's report to Forestry Commission Scotland / Forest Enterprise Scotland, Scottish Parliament and the Auditor General for Scotland summarising the results of the audit of the annual accounts. We will provide the Accountable Officer and Auditor General for Scotland with a combined annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

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## Exhibit 2

### 2016/17 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	24 February 2017	16 March 2017
Interim Management Report	26 May 2017	21 July 2017
Annual Audit Report including ISA 260 requirements	14 July 2017	21 July 2017
Signed Independent Auditor's Reports	24 July 2017	N/A

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## Audit fee

13. The agreed audit fee for the 2016/17 audit of Forestry Commission Scotland / Forest Enterprise Scotland is £40,000 and £62,500 respectively (2015/16: £41,200 and £62,500). In determining the audit fee we have taken account of the risk exposure of FCS and FES, the planned management assurances in place and the



level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 31 May 2017.

**14.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

## Responsibilities

### Audit Committee and Accountable Officer

**15.** Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

**16.** The audit of the financial statements does not relieve management or the Audit and Risk Committee, as those charged with governance, of their responsibilities.

### Appointed auditor

**17.** Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

**18.** Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

# Audit scope and timing

## Financial statements

**19.** The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of FCS/FES and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how FCS/FES will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

**20.** We will give opinions on the financial statements as to:

- whether they give a true and fair view of the financial position of the audited bodies and their expenditure and income
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
- the regularity of the expenditure and income.

## Materiality

**21.** Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved. It helps assist our planning of the audit and allows us to assess the impact of any audit adjustments on the financial statements. We calculate materiality at different levels as described below. The calculated materiality values for FCS/FES are set out in [Exhibit 3](#).



## Exhibit 3

### Materiality values

Materiality level	Amount
<b>Planning materiality</b> - This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements.	
<ul style="list-style-type: none"> <li>• <b>Forestry Commission Scotland:</b> Set at 1% of gross expenditure for the year ended 31 March 2016 based on the latest audited accounts for 2015/16.</li> </ul>	£0.8 million
<ul style="list-style-type: none"> <li>• <b>Forest Enterprise Scotland:</b> Set at 1% of total assets less total liabilities based on the latest audited accounts for 2015/16.</li> </ul>	£21.5 million
<b>Performance materiality</b> - This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated the following performance materiality levels.	
<ul style="list-style-type: none"> <li>• <b>Forestry Commission Scotland:</b> Set at 85% of planning materiality</li> </ul>	£0.7 million
<ul style="list-style-type: none"> <li>• <b>Forest Enterprise Scotland:</b> <ul style="list-style-type: none"> <li>– For biological assets, forest estate and land, the performance materiality level is set at 60% of planning materiality</li> </ul> </li> </ul>	£12.9 million
<ul style="list-style-type: none"> <li>– For remaining items in the Statement of Financial Position and all items in the Statement of Comprehensive Net Expenditure, we have set a separate performance materiality of 65% of 1% net expenditure (£79.154 million)</li> </ul>	£0.5 million
<b>Reporting threshold</b> - We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	
<ul style="list-style-type: none"> <li>• <b>Forestry Commission Scotland:</b> This has been calculated as 5% of planning materiality</li> </ul>	£40,000
<ul style="list-style-type: none"> <li>• <b>Forest Enterprise Scotland:</b> This has been calculated as 3% of planning materiality</li> </ul>	£24,000



**22.** We review and report on other information published with the financial statements including the performance and accountability reports, the governance statement and the remuneration report. Any issue identified will be reported to the Audit and Risk Committee as appropriate.

### Timetable

**23.** To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Audit and Risk Committee dates:

## Exhibit 4

### Financial statements timetable

 Key stage	 Date
Latest submission date of unaudited financial statements with complete working papers package (FCS/FES)	By 31 May 2017 (date tbc)
Latest date for final clearance meeting with heads of service	6 July 2017
Agreement of audited unsigned financial statements; Issue of Annual Audit Report including ISA 260 report to those charged with governance	14 July 2017
Independent auditor's reports signed	21 July 2017
Latest date for signing of WGA return	tbc

## Internal audit

**24.** Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function. Internal audit is provided by an in-house service within Forestry Commission Scotland / Forest Enterprise Scotland.

### Adequacy of Internal Audit

**25.** From our review of Internal Audit, we have concluded that overall the Internal Audit service provided by the in-house team within the Forestry Commission operates in accordance with PSIAS and has sound documentation and reporting procedures in place.

### Areas of reliance

**26.** To support our audit opinion on the financial statements and our wider dimension responsibilities, we plan to place formal reliance on aspects of the following planned internal audit reviews:

- FCS Grants (including Legacy Grant Payments and the FGS Clearing Process)
- Payroll Implementation
- Organisational Change/ Development
- Information Systems audits
- Role of Boards

## Audit dimensions

**27.** As noted at paragraph 1 above, we are required to meet the wider scope requirements of public sector audit which are outlined in the Code of Audit Practice.

**28.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5 below](#). As part of our responsibility to report on the four audit dimensions, we have identified specific

areas of audit work for 2016/17 and these are outlined in Exhibit 1 above. We shall undertake further work over our five-year audit appointment.

## Exhibit 5

### Audit dimensions



#### Financial sustainability

**29.** As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the medium (two to five years) and longer term (longer than five years) sustainability. We shall review selected aspects over our five-year audit appointment and conclude on the following:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether FCS/FES can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

#### Financial management

**30.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

**31.** We will review, conclude and report on the following over our five-year appointment:

- whether FCS/FES have arrangements in place to ensure systems of internal control are operating effectively
- whether FCS/FES can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how FCS/FES have assured themselves that their financial capacity and skills are appropriate

- whether FCS/FES has established appropriate and effective arrangements for the prevention and detection of fraud and corruption. We shall consider the organisations' response to the NFI exercise.

### Governance and transparency

**32.** Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on the following over our five-year appointment:

- whether FCS/FES can demonstrate that the governance arrangements in place are appropriate and operating effectively.
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.
- the quality and timeliness of financial and performance reporting.

### Value for money

**33.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether Forestry Commission Scotland and Forest Enterprise Scotland can provide evidence that it is demonstrating value for money in its achievement of performance targets.

**34.** We will review, conclude and report on the following over our five-year appointment:

- whether FCS/FES can provide evidence that it is demonstrating value for money in the use of its resources.
- whether FCS/FES can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- whether FCS/FES can demonstrate that outcomes are improving.
- whether there is sufficient focus on improvement and the pace of it.

### Independence and objectivity

**35.** Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland’s Ethics Partner.

**36.** The engagement lead for Forestry Commission Scotland / Forest Enterprise Scotland is Mark Taylor, Assistant Director. Auditing and ethical standards require the appointed auditor, Mark Taylor, to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audits of Forestry Commission Scotland / Forest Enterprise Scotland.

### Quality control

**37.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

**38.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

**39.** As part of our commitment to quality and continuous improvement, Audit Scotland may seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

# Forestry Commission Scotland / Forest Enterprise Scotland

## Annual Audit Plan 2016/17

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