

# NHS Tayside

Annual Audit Plan 2016/17



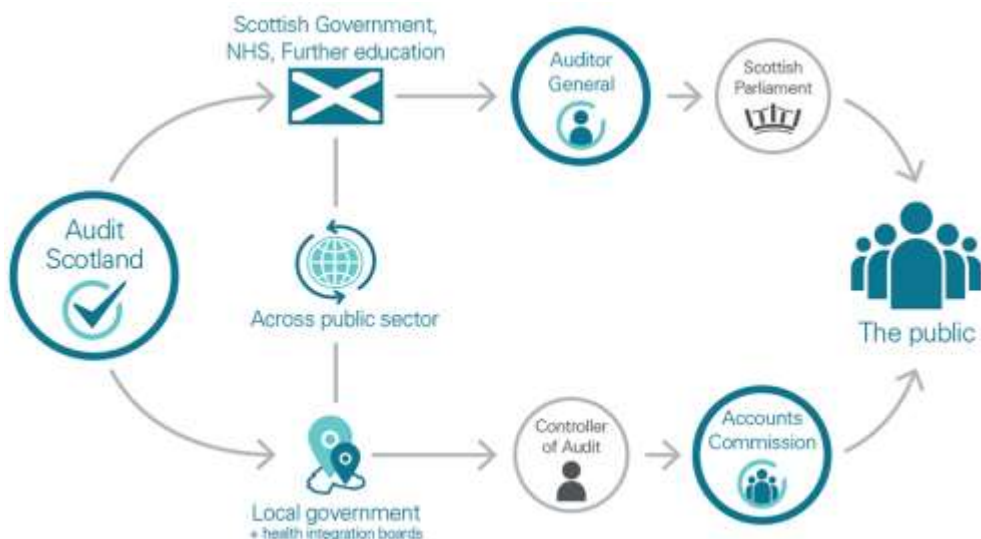
 AUDIT SCOTLAND

Prepared for NHS Tayside  
January 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.

## Audit risks

2. 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 NHS Tayside. 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>1. <b>Risk of management override of controls</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 position disclosed in the financial statements.</p>	<ul style="list-style-type: none"> <li>Financial position is monitored at NHS Tayside Board meetings and other Standing Committees of the Board.</li> <li>Financial statements and Financial Performance Returns are reconciled to the financial ledger.</li> </ul>	<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 the normal course of business.</li> <li>Substantive testing of transactions after the year end to confirm expenditure and income has been accounted for in the correct financial year.</li> </ul>
<p>2. <b>Risk of fraud over income</b></p> <p>NHS Tayside receives a significant amount of income in addition to Scottish Government funding. The extent and complexity of income means that, in accordance with ISA 240, there is an inherent risk of fraud.</p>	<ul style="list-style-type: none"> <li>Budget monitoring by management.</li> <li>Fraud reports are regularly monitored and information across Scotland is routinely shared.</li> <li>There are a range of measures in place to prevent and detect fraud, including</li> </ul>	<ul style="list-style-type: none"> <li>Analytical procedures on income streams.</li> <li>Detailed testing of revenue transactions focusing on the areas of greatest risk.</li> </ul>

Audit risk	Management assurance	Planned audit work
	Standing Financial Instructions, Standing Orders and a Code of Conduct for Staff which incorporates both whistleblowing and fraud policies.	
<p><b>3. Risk of fraud over expenditure</b></p> <p>The Code of Audit Practice requires consideration of risk of fraud over expenditure (excluding payroll costs which are already a core part of all annual audits). NHS Tayside incurs significant expenditure, including expenditure on family health services, which require audit coverage.</p>	<ul style="list-style-type: none"> <li>• Budget monitoring by management.</li> <li>• Fraud reports are regularly monitored and information across Scotland is routinely shared.</li> <li>• There are a range of measures in place to prevent and detect fraud, including Standing Financial Instructions, Standing Orders and a Code of Conduct for Staff which incorporates both whistleblowing and fraud policies.</li> <li>• The board has a formal partnership agreement with NHS Scotland Counter Fraud Services and an agreed protocol covering a programme of regular payment verification checks.</li> <li>• The board participates in the National Fraud Initiative.</li> </ul>	<ul style="list-style-type: none"> <li>• Walk-through of controls over family health service expenditure.</li> <li>• Audit work on the National Fraud Initiative matches.</li> <li>• Obtain assurances from the Counter Fraud Service.</li> </ul>
<p><b>4. Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non current assets and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<ul style="list-style-type: none"> <li>• Non current asset base is reviewed on a rolling programme by the board's independent valuers.</li> <li>• Information is received from the Office of National Statistics, HM Treasury, the Scottish Public Pension Agency and the Central Legal Office which form the basis of the provisions calculation.</li> </ul>	<ul style="list-style-type: none"> <li>• Completion of 'review of the work of an expert' for the professional valuer.</li> <li>• Review of information provided by the Office of National Statistics, HM Treasury, the Scottish Public Pension Agency and the Central Legal Office.</li> <li>• Focused substantive testing of assets and provisions.</li> </ul>
<p><b>5. Risk of misstatement of Enhancement During Leave (EDL) accruals and payments</b></p> <p>In 2014/15, NHS Tayside identified that it had not fully complied with 'NHS Circular PCS (AFC) 2008/12 – Changes to the way staff are paid during annual leave'. Further work was undertaken in 2015/16 which identified a total EDL expense of £9.36 million. £5.84 million has been paid in relation to years 2008 to 2015 leaving £3.52 million to be paid.</p> <p>There is a risk that further EDL</p>	<ul style="list-style-type: none"> <li>• During 2016/17 NHS Tayside will be undertaking more detailed calculations for EDL arrears and will continue to process the balance of arrears using the template methodology agreed with internal audit.</li> </ul>	<ul style="list-style-type: none"> <li>• Review of management's EDL estimates.</li> <li>• Focused substantive testing of EDL accruals and expense.</li> </ul>

Audit risk	Management assurance	Planned audit work
<p>liabilities are identified and estimates are not accurate.</p>		
<p><b>6. Consolidation of Integration Joint Boards (IJBs)</b></p> <p>Angus, Dundee City and Perth and Kinross IJBs will be consolidated into the accounts of NHS Tayside for the first time in 2016/17.</p> <p>NHS Tayside needs to agree a timetable and approach to obtaining the IJB figures for consolidation, and assurances required for the group governance disclosures. As this is the first year, there is a risk that the timetable may not be achieved. There is also an increased risk of errors in accuracy and disclosure.</p>	<ul style="list-style-type: none"> <li>• Planning discussions are being advanced to agree the approach and timetable for obtaining the figures and assurances for each of the three integrated joint boards for consolidation. This will be incorporated into NHS Tayside's timetable and monitored at the internal Annual Account's Group meetings.</li> </ul>	<ul style="list-style-type: none"> <li>• Consider the timetable and process for consolidation of the group accounts.</li> <li>• Consider the assurances obtained by the board's Director of Finance for the group governance disclosures.</li> <li>• Agree the consolidation adjustment is accurate and correctly disclosed.</li> <li>• Confirm that any balances relating to IJBs have been agreed by the partner bodies.</li> </ul>
<p><b>Wider dimension risks</b></p>		
<p><b>7. Financial sustainability and transformation programme</b></p> <p>In October 2016, the Auditor General reported to the Public Audit and Post-legislative Committee on the significant challenges that NHS Tayside continues to experience in achieving financial sustainability. These include: challenging savings targets totalling £175 million (5 per cent of its RRL) over the next five years; a planned £11.65 million deficit for 2016/17; continuing reliance on non-recurring savings; and the requirement to repay £20 million of outstanding brokerage to the Scottish Government. NHS Tayside has developed a transformation programme aimed at achieving long term affordable and effective service delivery.</p> <p>There is a risk that the transformation programme does not deliver as intended in terms of the level of transformation and the pace of change needed and that the financial sustainability position does not improve. This could create uncertainty that the board will remain as a going concern.</p>	<ul style="list-style-type: none"> <li>• NHS Tayside has recognised that significant effort is required to meet the planned outturns for 2016/17 to 2020/21 and has set up seven work streams as part of a five-year transformation programme aimed at achieving financial sustainability.</li> <li>• Governance arrangements are in place for the transformation programme with the Programme Board reporting to NHS Tayside Board meetings</li> <li>• Agreement of the financial plan and dialogue with the Scottish Government.</li> <li>• Internal audit has planned work on financial governance and the transformation programme.</li> <li>• Use of national tools and benchmarking data to support identification of areas for further scrutiny. This is to include collaboration with other Boards.</li> </ul>	<ul style="list-style-type: none"> <li>• Consider the outcomes from the committee discussions with the board.</li> <li>• Undertake specific audit work on financial planning and governance. This will include assessing the robustness of medium to long term financial planning.</li> <li>• Review financial monitoring reports and the financial position.</li> <li>• Monitor transformation programme progress.</li> <li>• Review of internal audit's work on the transformation programme and their follow up work on financial planning and financial management.</li> <li>• Review of agreement (including brokerage repayment plan) reached with the Scottish Government on managing the financial sustainability of NHS Tayside.</li> <li>• Review of the board's assurances to support a going concern assumption for preparation of the financial statements.</li> </ul>
<p><b>8. Financial management</b></p> <p>In 2015/16, internal audit reported that the Finance and Resources Committee had not received overt</p>	<ul style="list-style-type: none"> <li>• The Director of Finance was appointed in June 2016. The reporting structure to the Director of Finance was</li> </ul>	<ul style="list-style-type: none"> <li>• Review the assurances to the Finance and Resources Committee on the capacity and capability of the</li> </ul>

Audit risk	Management assurance	Planned audit work
<p>assurances on the capacity and capability of the Finance Department to support the organisation to deliver the changes required and achieve financial targets. They also reported that work was ongoing to fill a number of core posts within the Finance Department with a substantive review to be held once a permanent Director of Finance was appointed. A review of the Finance Department has since commenced and is ongoing.</p> <p>There is a risk that the day to day and transformation programme financial management may not be sufficiently supported until the new Finance Department arrangements are finalised and become embedded.</p>	<p>approved by the Chief Executive and shared with Non Executive Directors at a Finance and Resources Committee development event.</p> <ul style="list-style-type: none"> <li>• A recent recruitment exercise to recruit a number of senior accountants was successful through the development of the finance microsite and the use of social media to attract applications.</li> <li>• Assessment of the outputs from the finance function to ensure information provided remains relevant in order to direct resource effectively.</li> <li>• Internal audit has planned work on financial management and financial governance arrangements.</li> </ul>	<p>Finance Department.</p> <ul style="list-style-type: none"> <li>• Review of the assessment of the finance function outputs.</li> <li>• Review of internal audit's work on financial management and financial governance arrangements.</li> </ul>
<p><b>9. Workforce management</b></p> <p>NHS Tayside is experiencing a number of workforce challenges including rising supplementary staff costs (agency, bank and overtime), recruitment difficulties, sickness absence levels above the national target and a low level of completed personal development plans.</p> <p>In 2015/16, internal audit also highlighted a number of concerns around executive appraisal arrangements, with agreed management actions scheduled to be completed by October 2016.</p> <p>NHS Tayside recognises that workforce management changes are needed in the short and longer term as part of a wider programme of transformation to help manage its return to long-term financial sustainability.</p> <p>There is a risk that workforce challenges may impact on the board's plans to achieve its transformation programme. Service delivery may also be affected.</p>	<ul style="list-style-type: none"> <li>• NHS Tayside has included a workforce and care assurance workstream as part of the transformation programme.</li> <li>• NHS Tayside has introduced a Supported Resignation Scheme as part of their planned approach to manage workforce costs.</li> <li>• Roll out of the Health Roster tool to support rostering practice and the management of planned staff leave. This aims to ensure the effective deployment of the total workforce resource, thereby reducing the impact on supplementary staffing costs.</li> <li>• A review has commenced of the Staff Governance Committee work plan to more clearly focus the work of the Committee on key performance indicators, including agreed workforce cost and outcome measures.</li> <li>• The Executive and Senior Manager appraisal system is currently subject to full redesign. The plan is to move away from the use of annual portfolio evidence to a continuous cycle of evidenced performance</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor performance in this area, including progress with the workforce and care assurance transformation work stream.</li> <li>• Monitor developments with the take up of the Supported Resignation Scheme.</li> </ul>

Audit risk	Management assurance	Planned audit work
<p><b>10. eHealth and information governance</b></p> <p>eHealth and information governance are interlinked and underpin the operation and delivery of services within NHS Tayside.</p> <p>In 2015/16 internal audit reported that implementation of many of the requirements of DL (2015) 17<sup>1</sup> were behind schedule. We understand that some progress has been made in this area, including producing a gap analysis which details the areas which require further action.</p> <p>As this is our first year in a 5 year audit appointment cycle we will undertake an Information and Communications Technology overview to inform our understanding of the eHealth and information governance environment within NHS Tayside.</p> <p><sup>1</sup> <i>DL (2015) 17 Information Governance and Security Improvement Measures 2015-17 was issued in June 2015. Implementation is required by July 2017.</i></p>	<p>review.</p> <ul style="list-style-type: none"> <li>• A short-life working group is to be set up to take forward the remainder of the required actions required under DL (2015) 17.</li> <li>• Internal audit has planned follow up work on their 2015/16 report on information governance and eHealth.</li> </ul>	<ul style="list-style-type: none"> <li>• Undertake Information and Communications Technology overview work.</li> <li>• Place reliance on the information governance work which will be undertaken by internal audit in 2016/17.</li> </ul>

## Reporting arrangements

**3.** 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).

**4.** 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.

**5.** We will provide an independent auditor's report to NHS Tayside and the Auditor General for Scotland that the audit of the financial statements has been completed in accordance with applicable statutory requirements. We will provide the Board (via the Accountable Officer) and Auditor General for Scotland with an annual audit report. This will contain observations and recommendations on significant matters which have arisen during the course of the audit. We expect all audit outputs to be considered by the Board's Audit Committee and other committees depending on the scope of the reports.

**6.** Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented to Parliament within nine months of the financial year-end i.e. 31 December. NHS Tayside is required to submit their audited financial statements by 30 June to meet the consolidation timetable.



## Exhibit 2

### 2016/17 Audit outputs

Audit Output	Target date	Audit Committee/ Board Date
Interim Management Report	31 March 2017	11 May 2017
Proposed Annual Audit Report including ISA 260 requirements to communicate significant findings from the audit to those charged with governance and to provide the proposed Independent Auditor's Report	15 June 2017	22 June 2017
Signed Independent Auditor's Report	29 June 2017	29 June 2017 (Board date)

### Audit fee

**7.** The proposed audit fee for the 2016/17 audit of NHS Tayside is £201,652 (a reduction of 21.4% on the fee of £256,667 charged for 2015/16). This is subject to agreement of Audit Scotland's budget with the Scottish Commission for Public Audit. This agreement includes proposals to rebalance the audit fees across individual audits and change the funding of national performance studies in the NHS sector. In determining the audit fee we take account of the risk exposure of NHS Tayside, 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 8 May 2017.

**8.** 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 outwith our planned audit activity.

### Responsibilities

#### Audit Committee and Accountable Officer

**9.** 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.

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

#### Appointed auditor

**11.** 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.

**12.** 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

**13.** 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 NHS Tayside and the associated risks which could impact on the financial statements
- obtaining assurances from the outgoing auditors for the opening balances in the financial statements
- completing initial key system evaluations to enhance our understanding and assessing the operation of the key controls
- identifying major transaction streams, balances and areas of estimation and understanding how NHS Tayside will include these in the financial statements
- assessing the risks of material misstatement in the financial statements and the impact of consolidation of the Integration Joint Boards for Angus, Dundee City and Perth and Kinross into the group accounts
- 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.

**14.** We will give an opinion on the financial statements as to:

- whether they give a true and fair view of the financial position of NHS Tayside and their expenditure and income
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
- whether the information which comprises the performance report and accountability report is consistent with the financial statements
- the regularity of the expenditure and income.

## Materiality

**15.** Materiality defines the maximum error that we are prepared to accept and still conclude that 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 NHS Tayside 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. It has been set at 1% of gross expenditure.	£10.15 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 performance materiality at 55% of planning materiality.	£5.58 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. This has been calculated at 1% of planning materiality rounded to a memorable metric.	£0.10 million



16. We review and report on other information published with the financial statements including the performance report, accountability report, remuneration and staff report. Any issue identified will be reported to the Audit Committee.

#### Timetable

17. 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 Committee dates.

### Exhibit 4

#### Financial statements timetable

 Key stage	 Date
Latest submission date of NHS Tayside's unaudited financial statements with complete working papers package	8 May 2017
Latest date for final clearance meeting with Director of Finance	8 June 2017
Agreement of audited unsigned financial statements and issue of the proposed Annual Audit Report, including significant issues to be reported under ISA 260 to those charged with governance	15 June 2017
Independent auditor's report signed	29 June 2017

#### Internal audit

18. 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. The board's internal audit service is provided by FTF Audit and Management Services (FTF).

### **Adequacy of internal audit**

**19.** A formal review of internal audit has been undertaken from which we have concluded that FTF generally operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has appropriate documentation standards and reporting procedures in place.

### **Areas of reliance**

**20.** To support our audit opinion on the financial statements we plan to place formal reliance on the following planned internal audit reviews:

- Financial process compliance
- Scottish Standard Payroll System, including the Non-Duty Sheet Indicator.

**21.** In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- The assurance framework
- Work stream governance (transformation)
- Strategic planning
- The property management strategy
- Follow up of financial planning and financial management
- Organisational performance management
- The Bribery Act
- The savings programme
- Property transaction monitoring and property disposals
- Information assurance
- The information security framework
- Departmental reviews (focussing on transformation workstreams)

### **Audit dimensions**

**22.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

## Exhibit 5

### Audit dimensions



#### Financial sustainability

**23.** 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 longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- 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.

#### Financial management

**24.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- the arrangements in place to ensure systems of internal control are operating effectively
- whether NHS Tayside can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how assurance has been gained that the financial capacity and skills are appropriate
- whether appropriate and effective arrangements for the prevention and detection of fraud and corruption have been established.

#### Governance and transparency

**25.** 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:

- whether NHS Tayside 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.

### Value for money

**26.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether NHS Tayside can provide evidence that it is demonstrating value for money in the achievement of its performance targets.

### Independence and objectivity

**27.** 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.

**28.** The engagement lead for NHS Tayside is Fiona Mitchell-Knight, Assistant Director of Audit. Auditing and ethical standards require the appointed auditor 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 audit of NHS Tayside.

### Quality control

**29.** 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.

**30.** 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.

**31.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically 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.

# NHS Tayside

## Annual Audit Plan 2016/17

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)

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