

# Food Standards Scotland

2016/17 Annual Audit Report



 AUDIT SCOTLAND

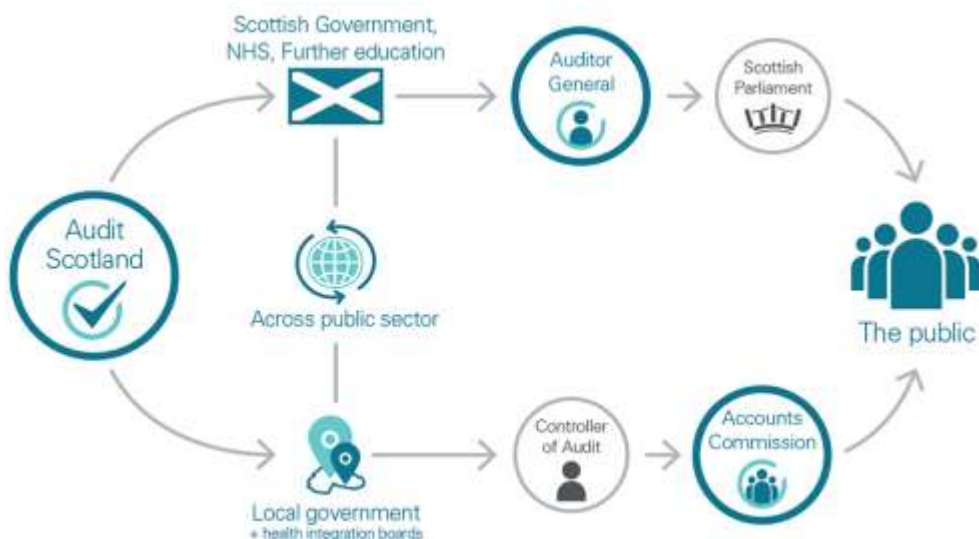
Prepared for Food Standards Scotland and the Auditor General for Scotland

16 August 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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# Key messages

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## Audit of the 2016/17 financial statements

- 1 The financial statements of Food Standards Scotland (FSS) give a true and fair view of the financial position and their expenditure and income.
- 2 The expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance.
- 3 The other information in the annual report and accounts was consistent with the financial statements and prepared in accordance with legal requirements.

## Financial management

- 4 FSS has effective arrangements in place for financial management.
- 5 Systems of internal control operated effectively in 2016/17.
- 6 FSS has satisfactory budget monitoring and control arrangements in place.

## Financial sustainability

- 7 FSS has adequate short term financial planning arrangements in place.
- 8 FSS should continue to develop longer term financial plans.

## Governance and transparency

- 9 FSS has effective governance arrangements are in place. It may wish to consider whether there are opportunities to further enhance transparency.
- 10 FSS is open and transparent in the way it conducts its business. There is some scope to further enhance the transparency of Audit and Risk Committee (ARC) meetings
- 11 Internal audit operates in accordance with the Public Sector Internal Audit Standards.

## Value for money

- 12 FSS regularly monitors and reports on performance to members. Further improvements are required to develop performance indicators which demonstrate progress against corporate objectives.

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# Introduction

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1. This report is a summary of our findings arising from the 2016/17 audit of FSS.
2. The scope of our audit was set out in our Annual Audit Plan presented to the March 2017 meeting of the Audit and Risk Committee (ARC). This report comprises:
  - an audit of the annual report and accounts
  - consideration of the wider dimensions set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

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## Exhibit 1

### Audit dimensions



Source: Code of Audit Practice 2016

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3. The main elements of our audit work in 2016/17 have been:
  - an interim audit of FSS's main financial systems and governance arrangements
  - an audit of FSS's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions
  - a review of the role of the Board.
4. FSS is responsible for preparing financial statements that give a true and fair view, for the accuracy of the other information in the annual report and accounts, and for establishing effective arrangements for governance,

propriety and regularity that enable the board to successfully deliver its objectives.

5. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2016](#), supplementary guidance and, guided by the auditing profession's ethical guidance.
6. These responsibilities include giving independent opinions on the financial statements, regularity, the remuneration and staff report, the performance report and the governance statement. We also review and report on the arrangements within FSS to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.
7. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.
8. The weaknesses or risks identified in this report are only those that have come to our attention during our normal audit work, and may not be all that exist. Also, our annual audit report contains an action plan at [Appendix 1 \(page 18\)](#). It sets out specific recommendations, responsible officers and dates for implementation.
9. Communication in this report of matters arising from the audit of the annual report and accounts or of risks or of weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.
10. As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 audit fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
11. This report is addressed to both the board and the Auditor General for Scotland and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).
12. We would like to thank all management and staff who have been involved in our work for their cooperation and assistance during the audit.

# Part 1

## Audit of 2016/17 financial statements



### Main judgements

**The financial statements of FSS for 2016/17 give a true and fair view of the state of the body's affairs and of its net expenditure for the year.**

**The expenditure and income in the financial statements was incurred or applied in accordance with applicable enactments and guidance.**

**The other information in the annual report and accounts is consistent with the financial statements and prepared in accordance with legal requirements.**

### Unqualified audit opinions

**13.** The annual report and accounts for the year ended 31 March 2107 were approved by the board on 16/08/2017. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements;
- an unqualified opinion on regularity of expenditure and income; and
- an unqualified audit opinion on the remuneration and staff report, performance report and governance statement.

**14.** Additionally, we are satisfied that there are no matters which we are required by the Auditor General to report by exception.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

### Submission of annual report and accounts for audit

**15.** We received the unaudited financial statements on 20/06/2017, in line with our agreed audit timetable.

**16.** The working papers provided with the unaudited financial statements were of a good standard and finance staff provided support to the audit team which helped ensure the final accounts audit process ran smoothly.

### Risk of material misstatement

**17.** [Appendix 2 \(page 20\)](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team.

## Materiality

18. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.
19. Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit and is summarised in [Exhibit 2](#). Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
20. On receipt of the annual report and accounts we reviewed our original materiality calculations and concluded that they remained appropriate.

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## Exhibit 2

### Materiality values

Materiality level	Amount
<b>Overall materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1% of gross expenditure for the year ended 31 March 2017.	£188,000
<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 70% of overall materiality.	£130,000
<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 overall materiality.	£ 2,000

Source: Audit Scotland

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## Evaluation of misstatements

21. There was one material adjustment made to the unaudited financial statements arising from our audit. Due to errors in accounting for repayment of the pension deficit in the 2015/16 financial statements £202,000 was included as an expense which should have been included in the 2016/17 financial statements. The effect of this adjustment was to increase the opening balance on the General fund by £202,000 and to increase expenditure on pension costs in 2016/17 by £202,000. This movement between years has had no impact on the closing general fund in 2016/17. This misstatement which exceeded our reporting threshold has been amended in the audited financial statements.
22. Our audit identified a number of immaterial misstatements which have been adjusted for in the financial statements.

## Significant findings from the audit

23. International Standard on Auditing (UK and Ireland) 260 requires us to communicate significant findings from the audit to you. These are summarised in [Exhibit 3](#). Where a finding has resulted in a recommendation to



management, a cross reference to the Action Plan in [Appendix 1 \(page 18\)](#) has been included.

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## Exhibit 3

### Significant findings from the audit of financial statements

Issue	Resolution
<p><b>1. Provision for dilapidations</b></p> <p>FSS has made no provision for work which may be required to bring their leased office up to standard at the end of the lease. Although this may not be material there is no evidence to support this.</p>	<p>FSS will take steps to calculate the likely cost of reinstatement at the end of the lease so, if required they can spread this cost over the life of the lease in line with accounting requirements.</p> <p><a href="#">Action Plan (Appendix 1, point 1)</a>,</p>

Source: Audit Scotland

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### Other findings

- 24.** Our audit identified a number of presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited financial statements.

# Part 2

## Financial management



### Main judgements

FSS effectively managed its finances in 2016/17.

FSS has satisfactory budget monitoring and control arrangements in place.

Systems of internal control operated effectively in 2016/17.

### Financial performance in 2016/17

25. FSS is a non-ministerial department and its main financial objective is to ensure that the financial outturn for the year is within the budget allocated by Scottish Parliament.
26. FSS's financial performance for 2016/17 is shown in [Exhibit 4](#). FSS achieved an overall breakeven position in its financial performance. We are satisfied that FSS effectively managed its finances in 2016/17.

### Exhibit 4

#### Performance against Budget in 2016/17

Performance	Initial budget £m	Final budget £m	Actual outturn £m	Overspend/ (underspend) £m
Resource DEL	15.3	15.1	15.0	(0.1)
Capital DEL	0.0	0.2	0.2	0
AME	0.4	0.4	0.5	0.1
Total Expenditure	15.7	15.7	15.7	0

Source: FSS budget monitoring returns and Annual report and accounts

### Internal controls

27. As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that FSS has systems

of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

28. No significant internal control weaknesses were identified during the audit which could affect FSS's ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

### Budgetary processes

29. We also reviewed FSS's budgetary processes and budget monitoring arrangements. From our review of budget monitoring reports, review of committee papers and attendance at committees we confirmed that senior management and members receive regular, timely and up to date financial information on the financial position.
30. We concluded that FSS has strong budgetary monitoring and control arrangements that allow both members and officers to carry out effective scrutiny of its finances.

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

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### Prevention and detection of fraud and irregularity

31. We assessed arrangements for the prevention and detection of fraud. Our audit work covered a number of areas such as whistleblowing and the counter fraud strategy.
32. We concluded that FSS is proactive in promoting fraud awareness and had appropriate and adequate arrangements in place for fraud detection and prevention during 2016/17.

### National Fraud Initiative

33. The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise coordinated by Audit Scotland. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or error.
34. The FSS matching exercise is carried out on its behalf by the Scottish Government (SG) finance team. FSS were not advised of any matches occurring. The results of the exercise will be reported in the Annual Audit Report to the Scottish Government

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

35. We have reviewed the arrangements in place to maintain standards of conduct including the Staff Handbook and Civil Service and Members' Codes of Conduct. There are established procedures for preventing and detecting any breaches of these standards including any instances of corruption.
36. Based on our review of the evidence we concluded that FSS has appropriate arrangements in place for the prevention and detection of bribery and corruption. We are not aware of any specific issues that we need to bring to your attention.

# Part 3

## Financial sustainability



### Main judgements

**There are no significant concerns about the overall financial position of FSS.**

**FSS should continue to develop longer term financial plans which have clearer links to the delivery of the key outcomes in the Strategic Plan.**

### Financial planning

**37.** FSS's Strategic Plan covers a rolling three year period and is aligned to its six strategic outcomes. FSS' current strategic plan covers the period from 2016 to 2019. The budget is aligned to the six strategic outcomes, clearly showing the financial implications of each.

### 2016/17 financial position

**38.** The Statement of Financial Position summarises what is owned and owed by FSS. This shows taxpayers' equity – an accounting measurement of the amount invested that has continuing public benefit. It shows how much of this has arisen from the application of revenues and that which has resulted through changes over time in the value of physical assets.

**39.** The financial statements show that FSS:

- has net liabilities of £7.5 million an increase of £0.3million largely attributable to increased pension liabilities of former Food Standards Agency staff who are members of the Local Government Pension Scheme
- the pension scheme remains in a deficit position with liabilities exceeding assets by £10.9million.

**40.** As noted in the Accountability Report, the 2016/17 accounts have been prepared on a going concern basis as all liabilities are underwritten by HM Treasury.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

### Medium to long term financial planning

**41.** We reviewed the financial planning systems and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

**42.** We recognise that FSS is mainly funded from SG budget allocation/ through Grant-in-aid (81%) and this is set on a year-on-year basis by the SG. However, this should not preclude FSS from preparing medium to long term financial plans based on sensitivity analysis and scenario planning for possible budget changes.

43. FSS currently aligns its budget with the key objectives in its strategic plan for the year ahead. However they do not extend this into the medium to long term plans.

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### Recommendation 2

**Savings will be important in maintaining financial balance over the next five years. FSS should develop five year financial plans setting out the impact of future pressures on achieving the strategic outcomes.**

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# Part 4

## Governance and transparency



### Main judgements

**FSS has effective governance arrangements in place.**

**FSS is open and transparent in the way it conducts its business. There is some scope to further enhance the transparency of Audit and Risk Committee (ARC) meetings.**

**Internal audit operates in accordance with the Public Sector Internal Audit Standards.**

### Governance arrangements

44. We reviewed FSS's governance arrangements as part of an information gathering exercise for Audit Scotland on the role of boards. Our key findings include :
- Board members provide an appropriate level of scrutiny and challenge of strategic decisions
  - Board members are provided with sufficiently detailed information to support them in their role
  - Board members receive appropriate induction training to allow them to fulfil their role.
45. We concluded that FSS has effective governance, decision making and scrutiny arrangements in place which provide an appropriate framework for organisational decision making.

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.

### The Annual Governance Statement

46. Under the Treasury's Financial Reporting Manual (FReM), FSS must prepare an annual governance statement within the Annual Report and Accounts. Guidance is set out within the Scottish Public Finance Manual (SPFM) for the content of the statement and provides assurances around the achievement of the organisation's strategic objectives.
47. The SPFM does not prescribe a format for the annual governance statement, but sets out minimum requirements for central government bodies. The process undertaken by management included conducting an assurance mapping exercise and working to an assurance plan that assessed the evidence underpinning the preparation of the governance statement.
48. We concluded that the annual governance statement 2016/17 complies with the guidance issued by the Scottish Ministers and based on our knowledge and work performed presents a comprehensive picture of governance arrangements and matters.

## Internal audit

49. Internal audit provides FSS and the Accountable Officer with independent assurance on FSS's overall risk management, internal control and corporate governance processes.
50. The internal audit function is carried out by the SG Internal Audit Directorate. The auditor of the Scottish Government carried out a review of the adequacy of the internal audit function and concluded that it operates accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.
51. To avoid duplication of effort we place reliance on the work of internal audit wherever possible. In 2016/17 we placed formal reliance on internal audit's work on Charges for the Industry. We also considered internal audit report findings as part of our wider dimension work. We note that this work did not highlight any significant issues of concern.

## Risk management

52. We reviewed the risk management processes within FSS. FSS maintains a key risk register. This is discussed on a regular basis at the board and Audit and Risk Committee meetings. The risk register is the result of an annual risk review workshop held with members and covers all key elements required to manage each risk including:
  - the risk owner
  - impact and probability
  - risk rating
  - risk appetite
  - actions in place to manage and mitigate the risk.
53. FSS uses a traffic light system to highlight risks with a high impact and likelihood of occurrence. This allows them to focus attention on those risks which need urgent management.
54. We concluded that risk management processes are operating effectively and are fully embedded within FSS's governance arrangements.

## Transparency

55. Transparency means that the public, have access to understandable, relevant and timely information about how the board is taking decisions and how it is using resources.
56. There is evidence from a number of sources which demonstrate the board's commitment to transparency, Board meetings are open to the public and, the minutes of these meetings are publicly available on the FSS website.
57. Overall, we concluded that the board conducts its business in an open and transparent manner.
58. We consider that there is scope to enhance current arrangements surrounding meetings of the ARC. In common with other central government bodies, these meetings are held in private. In addition, the ARC agendas and papers are not published on the FSS website. With increasing expectations for enhanced

openness in the conduct of public business FSS should to consider making all appropriate ARC agendas and papers accessible by members of the public .



# Part 5

## Value for money



### Main judgements

**FSS regularly monitors and reports on performance to members. Further improvements are required to develop performance indicators which demonstrate progress against corporate objectives.**

#### Performance management

59. Accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. The Auditor General may require that we consider whether accountable officers have put in place appropriate arrangements to satisfy their corresponding duty of Best Value. Where such requirements are not specified we may, in conjunction with FSS agree to undertake local work in this area.
60. The performance of FSS is monitored by the board against a number of activities which support the delivery of the Scottish Government's national performance framework which is included in the FSS's Strategic Plan.
61. The board is kept well informed of performance across all areas of activity and we review papers received by members to gain an insight into how well performance is scrutinised.
62. A performance report is produced quarterly and reviewed by the board. This reports performance against the six strategic objectives and is tracked over time.
63. FSS has not yet developed key performance indicators for all the activities in the Strategic Plan. As such, there are no targets set to fully demonstrate the effectiveness of delivery against the plan.

Value for money is concerned with using resources effectively and continually improving services.

#### Recommendation 3

**FSS should develop key performance indicators linked to the Strategic Plan in order to demonstrate the effectiveness of service delivery.**

#### National performance audit reports

64. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, we published a number of reports, some of which are of direct interest to the board. These are outlined in [Appendix 3](#) accompanying this report.
65. It is good practice for the ARC to consider and compare national reports against local arrangements.



# Appendix 1

## Action plan 2016/17

### 2016/17 recommendations for improvement



Page  
no.

Issue/risk

Recommendation

Agreed management  
action/timing

9	<p><b>1. Provision for dilapidations</b></p> <p>FSS has made no provision for work which may be required to bring their leased office up to standard at the end of the lease. Although this may not be material there is no evidence to support this.</p>	<p>FSS should take steps to calculate the likely cost of reinstatement at the end of the lease so they can spread this cost over the life of the lease if required.</p>	<p>Recommendation accepted. Our existing approach to dilapidations has been based on prior experience within previous accommodation. We shall take steps to review potential dilapidation costs with a view to making a provision by end December 2017.</p> <p><b>Responsible Officer – Garry Mournian, Head of Corporate Services</b></p>
14	<p><b>2. Five year financial plans</b></p> <p>Savings will be important in maintaining financial balance over the next five years FSS does not have long term financial plans in place to help achieve this.</p>	<p>FSS should develop five year financial plans setting out the impact of future pressures on achieving the strategic outcomes.</p>	<p>Recommendation accepted. Work has started on a longer-term financial plan which will deliver this recommendation. It is anticipated this will be complete by October 2017.</p> <p><b>Responsible Officer – Garry Mournian, Head of Corporate Services</b></p>
18	<p><b>3. Key performance Indicators</b></p> <p>FSS has not yet developed key performance indicators for all the activities in the Strategic Plan. . As such there are no specific indicators set to monitor progress in performance or to fully demonstrate the effective delivery of the plan.</p>	<p>FSS should develop key performance indicators linked to the Strategic Plan in order to demonstrate how effective delivery is.</p>	<p>Recommendation accepted. Work has progressed during 2017 and performance indicators have been developed in consultation with Board Members. We shall begin reporting to the Board in November 2017 and the indicators will be subject to annual review.</p> <p><b>Responsible Officer – Elspeth Macdonald, Head of Policy and Strategy, Deputy Chief Executive</b></p>

# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating to our wider responsibility under the [Code of Audit Practice 2016](#).





















Audit Risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<p><b>1 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>	<p>We carried out</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 the normal course of business.</li> </ul>	<p>We concluded from our audit testing that all 2016/17 journal entries, accounting estimates and judgements, and significant transactions were appropriate.</p> <p>No issues were highlighted from our controls and year end testing that would indicate management override of controls.</p>
<p><b>2 Risk of fraud over income &amp; expenditure</b></p> <p>ISA 240 also requires audit work to consider the risk in any audit of fraud over income and expenditure.</p> <p>FSS receive a significant amount of income in addition to Scottish Government funding. The extent and complexity of these income streams mean that, in accordance with ISA240, there is an inherent risk of fraud.</p> <p>The risk of fraud over expenditure also exists due to the variety and extent of expenditure incurred by FSS in carrying out its functions.</p>	<p>We carried out</p> <ul style="list-style-type: none"> <li>Analytical procedures on income and expenditure streams.</li> <li>Detailed testing of revenue and expenditure transactions.</li> </ul>	<p>We confirmed through audit testing that revenue and expenditure had been recognised appropriately in the financial statements.</p>
<b>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</b>		
<p><b>3 2016/17 Financial Statements process</b></p> <p>The completion of the financial</p>	<p>We kept in close contact with officers to monitor progress and identify any potential</p>	<p>FSS put a project plan in place for the production of the Annual Report and Accounts. This was successful in ensuring that they</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>statements audit takes place within a tight timeframe and there were delays in completing a full set of unaudited accounts in 2015/16.</p> <p>There have changes during the year to the key finance officers responsible for the preparation of the financial statements</p> <p>There is a risk that a full set of 2016/17 financial statements is not available for audit in line with the agreed timetable.</p>	<p>capacity issues.</p>	<p>were available, together with a full set of working papers by the agreed date.</p>
<p><b>4 Performance Management</b></p> <p>FSS published its first strategic plan in August 2016. The plan contains detailed actions for each of its six outcomes. There is at present no performance management system in place to monitor and report on the achievement of these outcomes. There is a risk that the delivery of the strategic plan is not adequately monitored and reported.</p>	<p>We reviewed progress in the development of the performance monitoring system.</p>	<p>FSS continues to develop its performance management and although they report on progress over the identified strategic areas they have not clearly defined targets.</p> <p>Carried forward to action plan point 3.</p>

# Appendix 3

## Summary of national performance reports 2016/17



Apr			
May		Common Agricultural Policy Futures programme: an update	
Jun		South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland
Jul		Audit of higher education in Scottish universities	 Supporting Scotland's economic growth
Aug		Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update
			 Scotland's colleges 2016
Sept		Social work in Scotland	 Scotland's new financial powers
Oct		Angus Council: Best Value audit report	 NHS in Scotland 2016
Nov		How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16
Dec		Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report
Jan			
Feb		Scotland's NHS workforce	
Mar		Local government in Scotland: Performance and challenges 2017	 i6: a review
			 Managing new financial powers: an update

### Central Government relevant reports

[The National Fraud Initiative in Scotland](#) – June 2016

[Supporting Scotland's economic growth](#) – July 2016

[Scotland's new financial powers](#) – September 2016

[Managing new financial powers: an update](#) – March 2017

# Food Standards Scotland

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