

Quality Meat Scotland

2016/17 Annual Audit Report



 AUDIT SCOTLAND

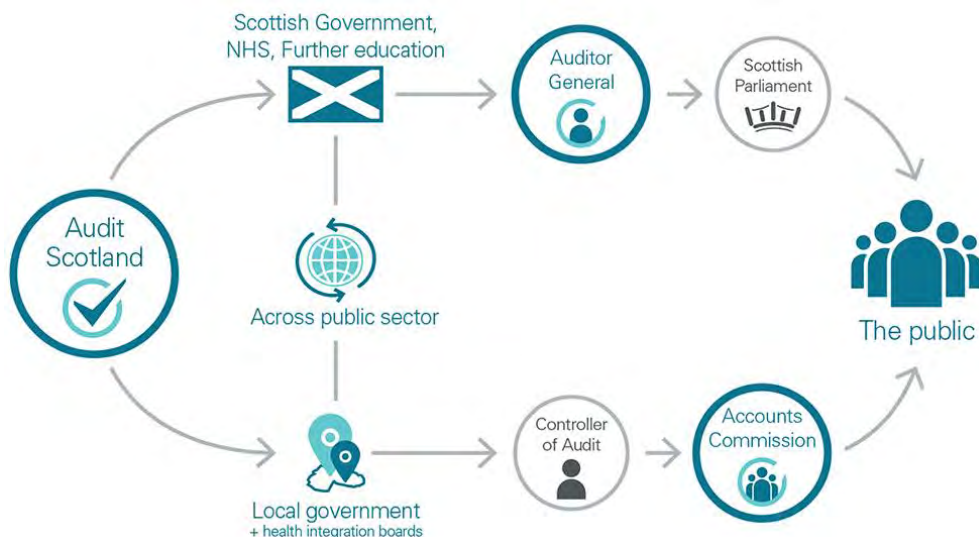
Prepared for Quality Meat Scotland and the Auditor General for Scotland

12 June 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

Audit of the 2016/17 financial statements

- 1 The financial statements of Quality Meat Scotland give a true and fair view of the financial position and its 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 We concluded that Quality Meat Scotland has effective arrangements in place for financial management.
- 5 Systems of internal control operated adequately in 2016/17.

Financial sustainability

- 6 We concluded that Quality Meat Scotland has adequate financial planning arrangements in place.
- 7 There are no significant concerns about the overall financial position of Quality Meat Scotland but it faces uncertainty and financial challenges in the medium to long term.

Governance and transparency

- 8 We concluded that Quality Meat Scotland has appropriate governance arrangements are in place.
- 9 Quality Meat Scotland is open and transparent in the way it conducts its business but with some scope for improvement.

Value for money

- 10 We concluded that Quality Meat Scotland has an appropriate performance management framework in place.

Introduction

1. This report is a summary of our findings arising from the 2016/17 audit of Quality Meat Scotland.

2. The scope of our audit was set out in our Annual Audit Plan presented to the March 2017 meeting of the Audit Committee. 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](#).

Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. The main elements of our audit work in 2016/17 have been:

- an audit of Quality Meat Scotland's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions.

4. Quality Meat Scotland 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 Quality Meat Scotland 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.

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 Quality Meat Scotland 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 were incurred or applied in accordance with any applicable enactments and guidance.

The other information in the annual report and accounts was 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 7 June 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.

Submission of annual report and accounts for audit

15. We received the unaudited financial statements on 28 April 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 \(page 19\)](#) 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.

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.

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.

Exhibit 2

Materiality values

| Materiality level | Amount |
|--|---------|
| Overall materiality – 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. | £64,692 |
| Performance materiality – 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 50% of overall materiality. | £32,346 |
| Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been set at £1,000. | £1,000 |

Source: Audit Scotland

Evaluation of misstatements

21. There were no material adjustments to the unaudited financial statements arising from our audit.

Significant findings from the audit

22. 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](#) and relate to compliance with the relevant manual.

Exhibit 3

Significant findings from the audit of financial statements

| Issue | Resolution |
|---|---|
| <p>1. Governance Statement</p> <p>The Scottish Public Finance Manual (SPFM) indicates that there is no set format for a governance statement but it does identify certain essential features. One essential feature is that the statement should include details of the body's governance framework. This was not disclosed in the draft financial statements.</p> | <p>The Governance Statement was amended to include details of the governance framework.</p> |
| <p>2. Fees and Charges</p> <p>The fees and charges disclosure within the Performance Report was not in accordance with the SPFM.</p> | <p>The disclosure was amended and additional information provided to ensure compliance with the SPFM.</p> |

Source: Financial Statements Audit

Other findings

23. 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

Quality Meat Scotland had effective overall management of the 2016/17 budget.

Although small, the finance team have the appropriate skills to support the organisation.

Financial performance in 2016/17

24. The core functions of Quality Meat Scotland are to work with the Scottish red meat industry to improve its efficiency, profitability and sustainability and to maximise its contribution to Scotland's economy.

25. The main financial objective for Quality Meat Scotland is to ensure that the financial outturn for the year is within the budget approved by Board Members.

26. Quality Meat Scotland has reported a deficit of £7,303 compared with an approved budgeted deficit of £50,000. The deficit was less than budget due to the cancellation of planned expenditure to avoid duplication of similar activity being conducted in the industry. Total income was £6.438 million. Income from the statutory red meat levy of £3.965 million was £0.222 million less than budget. Income included £0.900 million of grant income.

Budgetary processes

27. We also reviewed Quality Meat Scotland'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 Board Members receive regular, timely and up to date financial information on the financial position.

28. We concluded that Quality Meat Scotland has effective budgetary monitoring and control arrangements that allow both Board Members and officers to carry out effective scrutiny of its finances.

Prevention and detection of fraud and irregularity

29. We assessed Quality Meat Scotland's arrangements for the prevention and detection of fraud. Our audit work covered a number of areas such as whistleblowing and review of the fraud policy statement and fraud response plan.

30. We concluded that Quality Meat Scotland had appropriate and adequate arrangements in place for fraud detection and prevention during 2016/17.

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

31. Management have confirmed that they are not aware of any actual or suspected significant frauds having occurred during 2016/17. We have not identified any actual or suspected frauds as part of our audit procedures.

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

32. We have reviewed the arrangements in place to maintain standards of conduct including the Employee Handbook and the Code of Conduct for Board Members. There are established procedures for preventing and detecting any breaches of these standards including any instances of corruption.

33. The Chairman and Board members are appointed by Scottish Ministers in accordance with the code of practice for ministerial appointments to public bodies in Scotland issued by the Commission for Ethical Standards in Public Life in Scotland. All Board members are non-executive and appointed for a term not exceeding four years.

34. Based on our review of the evidence we concluded that Quality Meat Scotland has appropriate arrangements in place for the prevention and detection of bribery corruption. We are not aware of any specific issues that we need to bring to your attention.

Part 3

Financial sustainability



Main judgements

Quality Meat Scotland has adequate financial planning arrangements in place.

There are no significant concerns about the overall financial position of Quality Meat Scotland but it faces uncertainty and financial challenges in the medium to long term.

Financial planning

35. In February 2017 the Board approved a budgeted deficit for 2017/18 of £165,690. The budgeted deficit will be financed through the use of reserves. The budget assumes no increase in levy rates and forecasts a total income of £6.048 million.

36. The 2017/18 budget highlights a challenging position, reflecting the impact of financial pressures. Obtaining grant income will be difficult against a backdrop of tight public sector budgets. Uncertainty about the implications of Brexit, including how it will affect agricultural support, migrant labour and international trade, may impact future income levels and costs. In addition Quality Meat Scotland continues to lose out on around £1 million of levy as a result of livestock being slaughtered outwith Scotland.

2016/17 financial position

37. The Statement of Financial Position summarises what is owned and owed by Quality Meat Scotland. 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.

38. The financial statements show that Quality Meat Scotland has net assets of £1.424 million, mainly representing net current assets. This is a similar figure to the previous year.

Medium to long term financial planning

39. 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.

40. Quality Meat Scotland is funded largely by a statutory red meat levy, paid by all farmers and processing companies in the Scottish red meat industry. Additional

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.

income is received from various public sector grants and from the membership fees paid by over 10,000 businesses that belong to the voluntary QMD Consumer Assurance Schemes.

41. In addition to approving the budget for 2017/18 the Board approved forecasts for the following two years. The forecasts for 2018/19 and 2019/20 are break even positions.

Recommendation 1

Regular and effective monitoring of the 2017/18 budget will be required to ensure that the budget gap remains manageable.

Part 4

Governance and transparency



Main judgements

Quality Meat Scotland has appropriate governance arrangements in place.

Quality Meat Scotland is open and transparent in the way it conducts its business but with some scope for improvement.

Governance arrangements

42. We have assessed Quality Meat Scotland's overall governance arrangements including a review of Board and key Committee structures and minutes, financial reporting to the Board and risk management.

43. We concluded that Quality Meat Scotland has appropriate governance arrangements in place.

The Annual Governance Statement

44. Under the Treasury's Financial Reporting Manual (FReM), Quality Meat Scotland 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.

45. The SPFM does not prescribe a format for the annual governance statement, but sets out minimum requirements for central government bodies.

46. We concluded that, after a slight amendment as detailed at Exhibit 3, the annual governance statement 2016/17 complies with the guidance issued by the Scottish Ministers and based on our knowledge and work performed presents an accurate picture of governance arrangements and matters.

Internal audit

47. Internal audit provides Quality Meat Scotland and the Accountable Officer with independent assurance on Client's overall risk management, internal control and corporate governance processes.

48. During 2016/17 Quality Meat Scotland continued to have an outsourced internal audit function provided by TIIA Limited who are Public Sector Internal Audit Standards compliant.

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.

49. We have reviewed the internal audits performed during the financial year and presented to the audit committee. We have taken no reliance on the work performed by internal audit. Instead we have used the work of internal audit to gain an understanding of Quality Meat Scotland as part of our external audit planning procedures.

50. We consider the internal audit function within QMS to be appropriate for the requirements of the Body.

Risk management

51. Responsibility for the risk management process lies with the Board, which is presented with information and guidance by the Audit Committee and the senior executive team. Reports on the management of risk are standing agenda items at meetings of the Board, the senior executive team and the Audit Committee. The risk register is reviewed regularly by the Audit Committee at their meetings.

52. We are aware that the Chief Executive and Corporate Services Manager are both leaving the organisation in the near future. We understand that a new Chief Executive Designate has been recruited and that recruitment is on going for a new Corporate Services Manager. As Quality Meat Scotland is a small organisation, this will be a loss of a lot of experience and expertise from the organisation.

Recommendation 2

Adequate hand over procedures and appropriate training for the new employees will be required to ensure a smooth transition and no adverse effect on the activities of QMS.

Transparency

53. Transparency means that the public, in particular local residents have access to understandable, relevant and timely information about how the board is taking decisions and how it is using resources.

54. Although Board meetings are held in private, the minutes of these meetings are publicly available on Quality Meat Scotland's website. However, we noted that the most recent minutes available on the website were those for the November 2015 meeting.

55. Overall, we concluded that the board conducts its business in an open and transparent manner but this would be improved if all minutes were available on its website.

Recommendation 3

Board minutes should be promptly available on QMS's website to demonstrate openness and transparency.

Part 5

Value for money



Main judgements

Quality Meat Scotland has an appropriate performance management framework in place.

Performance management

56. 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 Client agree to undertake local work in this area.

57. The Board has corporate responsibility for ensuring that Quality Meat Scotland achieves the Scottish Ministers' overall aim of using the statutory levy for the benefit of Scottish levy payers. The Board oversees the efficient and effective use of staff and other resources by QMS in accordance with the principles of best value.

58. The performance of Quality Meat Scotland is monitored by the Board. The organisation has an overall strategy to shape a sustainable and prospering Scottish red meat industry. The overall strategy is supported by six specific strategies and six critical success factors. Regular progress reports on achievement of critical success factors are presented to the Board.

59. We concluded that Quality Meat Scotland has an appropriate performance management framework in place.

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

National performance audit reports

60. In September 2010 the Auditor general published a national report on the Role of Boards. The report highlighted a number of key messages on the role of boards and we followed this up as part of our work in 2016/17.

61. We found that Quality Meat Scotland has good governance arrangements in place. The Board is provided with detailed information which allows for effective scrutiny and challenge. Although board meetings are not held in public minutes of these are available on the website – see paras 53-55 above.




62. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2015/16,

we published a number of reports which may be of interest to the board. These are outlined in [Appendix 4](#) accompanying this report.

Appendix 1

Action plan 2016/17

2016/17 recommendations for improvement

| Para/ Page no. |  Issue/risk |  Recommendation |  Agreed management action/timing |
|----------------------|---|--|--|
| 41/13 | <p>1. Financial sustainability</p> <p>QMS faces significant financial challenges due to the uncertainty of the implications of Brexit. Obtaining grant income will be difficult against a backdrop of tight public sector budgets. For 2017/18 QMS are forecasting a deficit of £0.166 million.</p> <p>Risk</p> <p>Future reductions in income and increases in cost will increase the budget gap, requiring further use of reserves.</p> | <p>Regular and effective monitoring of the 2017/18 budget will be required to ensure that the budget gap remains manageable.</p> | <p>Monthly financial reports are prepared for review by the Chief Executive. These reports are also on the agenda for discussion at Board Meetings. In addition, regular meetings are held with Senior Managers to review their individual budgets and identify any areas of issue.</p> <p>Responsible officer: Chief Executive</p> <p>Agreed date: Ongoing process.</p> |
| 52/15 | <p>2. Senior staff departures</p> <p>Two senior and experienced staff members are leaving QMS in the near future.</p> <p>Risk</p> <p>Difficulty in recruiting staff with the appropriate skills and experience could impact QMS's ability to deliver its objectives.</p> | <p>Adequate hand over procedures and appropriate training for the new employees will be required to ensure a smooth transition and no adverse effect on the activities of QMS.</p> | <p>Appointments have been made which both allow for a suitable handover period.</p> <p>Responsible officer: Chief Executive and Corporate Services Manager</p> <p>Agreed date: Handovers completed by end July 2017.</p> |
| 55/15 | <p>3. Board Minutes</p> <p>The most recent Board Minutes available on the website were those of the November 2015 Board meeting.</p> <p>Risk</p> <p>The absence of recent minutes impacts on QMS's transparency and openness.</p> | <p>Board minutes should be promptly available on QMS's website.</p> | <p>Minutes since the November 2015 Board will be reviewed and posted on the website. In future, minutes will be posted within 2 months of Board approval.</p> <p>Responsible officer: Executive Assistant</p> <p>Agreed date: End June 2017.</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 our wider responsibility under the [Code of Audit Practice 2016](#).





















| Audit Risk | Assurance procedure | Results and conclusions |
|--|--|--|
| Risks of material misstatement in the financial statements | | |
| <p>1 Risk of management override of controls</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>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p> | <p>Our work did not identify any material errors that required adjustment to the financial statements.</p> |
| <p>2 Risk of fraud over income</p> <p>ISA 240 requires auditors to presume a risk of fraud where income streams are significant. Quality Meat Scotland receives a material amount of income from a variety of sources. The extent of income means there is an inherent risk that income could be materially misstated.</p> | <p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p> | <p>We did not identify any issues to report to you as a result of our work.</p> |
| <p>3 Risk of fraud over expenditure</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). Quality Meat Scotland incurs significant expenditure on other operating costs which require audit coverage.</p> | <p>Analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions focusing on the areas of greatest risk.</p> | <p>We did not identify any issues to report to you as a result of our work.</p> |

| Audit Risk | Assurance procedure | Results and conclusions |
|--|--|---|
| Risks identified from the auditor's wider responsibility under the Code of Audit Practice | | |
| <p>4 Financial sustainability</p> <p>Loss of Income</p> <p>Quality Meat Scotland made a deficit of £0.178 million in 2015/16. For 2016/17 they are forecasting a deficit of £0.156 million mainly due to a levy income shortfall of £0.243 million. Further reductions in income could impact on the financial sustainability of the body.</p> | <p>Monitoring of planned income levels</p> <p>Review of risk register.</p> | <p>QMS made an operating deficit of £7,303 compared against a budgeted deficit of £50,000.</p> <p>The approved budgeted deficit for 2017/18 is £165,690, to be financed by the use of reserves.</p> |

Appendix 4

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

[Common Agricultural Policy Futures programme: an update](#) – May 2016

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

[Audit of higher education in Scottish universities](#) – July 2016

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

[Maintaining Scotland's roads: a follow-up report](#) – August 2016

[Superfast broadband for Scotland: a progress update](#) – August 2016

[Scotland's colleges 2016](#) – August 2016

[Social work in Scotland](#) – September 2016

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

[i6: a review](#) – March 2017

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

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