Scottish Land Commission

2017/18 Annual Audit Report

Prepared for the Scottish Land Commission and the Auditor General for Scotland

4 September 2018

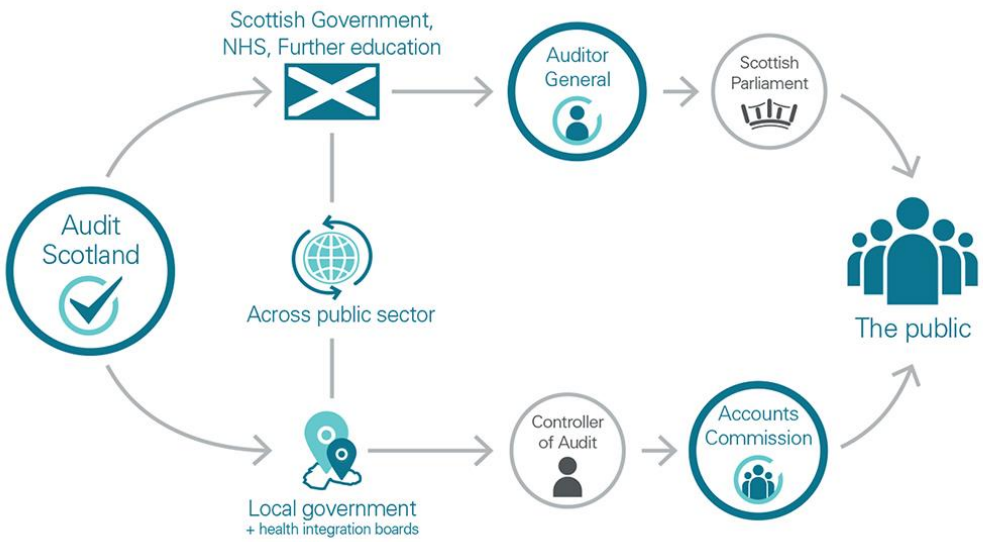
Who we are

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.

Contents

Key messages

2017/18 annual report and accounts

1 The Commission's financial statements give a true and fair view of its financial position and net expenditure.

2 Expenditure and income in the financial statements were incurred and applied in accordance with applicable enactments and guidance.

3 The performance report, governance statement and audited part of the remuneration and staff report were all consistent with the financial statements and properly prepared in accordance with legal requirements.

Financial sustainability

4 The Commission effectively managed its finances in 2017/18.

5 Budgets are prepared and approved on an annual basis. The Commission could improve its financial planning arrangements by developing a long term financial strategy supported by detailed medium term financial plans. Scenario planning should be used to assess the impact of budget assumptions on activity and any residual risks.

Governance and transparency

6 The Commission has appropriate arrangements in place to support good governance, accountability and scrutiny.

7 The Scottish Government's internal audit department failed to comply fully with relevant standards, principally in relation to audit planning documentation, and reporting and management review during 2017/18. Internal audit services will be provided by BDO with effect from 1 April 2018.

8 Arrangements for identifying and recording potential conflicts of interest have been assessed as good practice as they cover Commissioners and all staff.

9 The Commission's performance management framework is still being developed and so there remains a risk that delivery of the strategic plan's outcomes is not adequately monitored and reported.

Introduction

1. This report summarises the findings from our 2017/18 audit of the Scottish Land Commission (the Commission).

2. The scope of our audit was set out in our Annual Audit Plan which was presented to the Audit and Risk Committee (ARC) on 26 February 2018. This report comprises the findings from:

- an audit of the Commission's annual report and accounts; and
- consideration of the Commission's arrangements for achieving financial sustainability and for governance and transparency.

3. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are:

- financial sustainability
- financial management
- governance and transparency, and
- value for money.

4. Supplementary Guidance to the Code of Audit Practice 2016 allows appointed auditors to use judgement to conclude that the full application of the wider scope is not appropriate based on the risks, nature and size of an audited body (a small audited body clause). In our judgement the small audited body clause applies to the Scottish Land Commission. This means that our wider dimensions work has focussed on financial sustainability and governance and transparency.

5. The Commission has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. The Commission is also responsible for compliance with legislation, and for putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

6. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the *Code of Audit Practice 2016)*, and guided by the auditing profession's ethical guidance.

7. As public sector auditors we give independent opinions on the annual report and accounts and conclusions on securing financial sustainability and governance and transparency. In doing this, we aim to support improvement and accountability.

8. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

9. Our annual audit report contains an agreed action plan at Appendix 1 setting out specific recommendations, responsible officers and dates for implementation.

10. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and, therefore, the 2017/18 audit fee of £25,000, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Adding value through the audit

11. Our aim is to add value to the Commission by providing insight and foresight on financial sustainability and by identifying areas of improvement and recommending and encouraging good practice. In so doing, we aim to help the Commission promote improved standards of financial planning, better management and decision making.

12. This report is addressed to the Commissioners and the Auditor General for Scotland and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

13. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

Part 1

Audit of 2017/18 annual report and accounts

Main judgements

The Commission's financial statements give a true and fair view of its financial position and net expenditure.

Expenditure and income in the financial statements were incurred and applied in accordance with applicable enactments and guidance.

The performance report, governance statement and audited part of the remuneration and staff report were all consistent with the financial statements and properly prepared in accordance with legal requirements.

Audit opinions on the annual report and accounts

14. The annual report and accounts for the year ended 31 March 2018 were approved by the Commissioners on 4 September 2018. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements
- an unqualified opinion on regularity of expenditure and income
- the performance report, governance statement and the audited part of the remuneration and staff report were consistent with the financial statements and properly prepared in accordance with legal requirements.

15. Additionally, we have nothing to report in respect of misstatements in the other information presented with the financial statements, the adequacy of accounting records or the information and explanations we received.

> 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

16. The Commission prepared financial statements for the first time in 2017/18. We received the unaudited annual report and accounts on 18 June 2018 in line with our agreed audit timetable. The unaudited annual report and accounts and working papers provided for audit were of a good standard and staff responded promptly to the audit queries raised which helped the audit to proceed smoothly.

Risks of material misstatement

17. Appendix 2 provides a description of areas we assessed as being at risk of material misstatement at the planning stage, how we addressed them and our conclusions thereon. These risks influenced our overall audit strategy, the allocation of staff resources to the audit and how the efforts of the audit team were directed.

Materiality

18. Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. When deciding on what is material we consider both the amount and nature of the misstatement.

19. We carried out our initial assessment of materiality for the annual report and accounts during the planning phase of the audit. On receipt of the unaudited annual report and accounts we reviewed our original materiality figures and revised the levels to reflect the gross expenditure for the year ended 31 March 2018. The revised materiality levels are summarised in Exhibit 1. The revision to materiality levels did not impact on our planned audit approach.

Exhibit 1
Materiality values

Materiality level	Amount
Overall materiality	£9,000
Performance materiality	£5,400
Reporting threshold	£500

Source: Audit Scotland

How we evaluate misstatements

20. A number of presentational and monetary adjustments to the unaudited accounts were discussed with management who agreed to amend the financial statements. The net effect of the adjustments processed was to increase staff costs by £2,000, reduce trade receivables by £1,000, increase cash and cash equivalents by £1,000, increase trade and other payables by £2,000 and reduce the general reserve by £2,000.

21. Exhibit 2 details the significant findings from the audit and includes details of all misstatements above our reporting threshold. The impact of unadjusted misstatements is detailed in Appendix 3.

22. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. The final decision on this lies with those charged with governance considering advice from senior officers and materiality. Management do not propose to adjust for the unadjusted misstatement at Appendix 3 as the amount is not considered material in the context of the financial statements.

23. Our audit identified errors totalling £9,000 which equals our materiality level. We concluded, however, that further audit procedures were not required as all errors were deemed to be isolated issues which do not indicate that further systematic errors exist within the account area, or more pervasively within the financial statements.

Significant findings from the audit (ISA 260)

24. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. These are summarised in Exhibit 2. Where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in Appendix 1 has been included.

25. The findings include our views about significant qualitative aspects of the Commission's accounting practices including: significant financial statements disclosures, the impact of any uncertainties, misstatements in the annual report and accounts, accounting estimates and judgements and the effect of any unusual transactions on the financial statements.

Exhibit 2

Significant findings from the audit of the financial statements

Finding	Resolution
1. Non-current assets The annual report and accounts submitted for audit did not include any non-current assets. Review of the list of assets held noted a number of assets that should potentially be capitalised. The Commission did not have a policy for the capitalisation of non-current assets in place. Following discussion with management a capitalisation policy was prepared which set the threshold for capitalisation at £5,000 for any asset or group of assets. Review of the list of assets identified that IT equipment totalling £6,000 had been purchased during the year. In our opinion, this equipment should have been capitalised and so other operating expenditure was overstated and non-current assets and the general reserve were understated by £6,000 in the unaudited annual report and accounts.	Management has decided not to amend the annual report and accounts for this misstatement. The amount is below our materiality level and so does not impact on our opinion on the financial statements. Recommendation 1
2. Untaken leave accrual The untaken leave accrual was understated by £2,000 in the annual report and accounts submitted for audit due to the omission of flexi time balances.	Management agreed to amend the accounts to correct this misstatement.
3. Statement of Financial Position Audit testing identified that trade receivables had been overstated and cash and cash equivalents had been understated by £1,000 due to rounding in the unaudited annual report and accounts.	Management agreed to amend the accounts to correct these misstatements.
4. Remuneration report disclosures The annual report and accounts submitted for audit did not include the interim Chief Executive within the Remuneration and Staff Report disclosures as required by the 2017/18 Financial Reporting Manual.	Management agreed to include the required disclosures within the audited annual report and accounts.

Source: Audit Scotland

Part 2
Financial sustainability

Main judgements

The Commission effectively managed its finances in 2017/18.

Budgets are prepared and approved on an annual basis. The Commission could improve its financial planning arrangements by developing a long term financial strategy supported by detailed medium term financial plans. Scenario planning should be used to assess the impact of budget assumptions on activity and any residual risks.

Financial performance in 2017/18

26. The Commission's main financial objective is to ensure that the financial outturn for the year is within the budget allocated by the Scottish Government.

27. The Commission's performance against Departmental Expenditure Limits (DEL) is shown in Exhibit 3. The Commission reported an outturn of £905,000 for 2017/18, underspending its overall budget by £495,000 and so met this objective in 2017/18.

Budget underspend agreed with the Scottish Government

28. During 2017/18, the Commission agreed with the Scottish Government that it would significantly underspend its budget due to the phased recruitment of staff in its first year of operation. The £495,000 underspend in Exhibit 3 includes this authorised underspend as the budget allocation was not adjusted by the Scottish Government. By 31 March 2018, the Commission had spent £905,000 of the total amount of grant in aid drawn down of £915,000.

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.

Exhibit 3
Performance against DEL in 2017/18

Performance	Initial budget £000	Final budget £000	Actual outturn £000	Overspend/ (underspend) £000
Resource DEL	1,400	1,400	905	(495)

Source: Scottish Government Autumn and Spring Budget Revision letter to the Scottish Land Commission and the Scottish Land Commission Annual Report and Accounts 2017/18

Financial planning

29. The 2018/19 budget was approved by the Commissioners as part of the 2018/19 Business Plan in February 2018. The agreed budget for 2018/19 of £1.4 million is the same as the 2017/18 grant in aid allocation. The Commission now has a full complement of staff and management expect to use the full grant in aid allocation during 2018/19.

Medium to long term financial planning

30. 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.

31. The Commission's budgets are currently prepared and approved on an annual basis. Audit Scotland recommends that public bodies develop a long term financial strategy of 5 years or more supported by clear and detailed medium term financial plans covering 3 years or more. These should set out scenario plans showing the best, worst and most likely scenarios with a clear assessment of the impact of budget assumptions on activity and any residual risks.

32. Scenario planning is particularly important when future Scottish Government funding is not known. The Commission's only source of income is Scottish Government funding and so it should plan for a range of scenarios in order to be prepared for differing levels of future funding. In the local government overview report, published in March 2016, Audit Scotland set out some questions which provide a framework that officers and Commissioners could use to assess the Commission's financial planning arrangements against. A self-assessment tool is also available as a supplement to the report.

33. We concluded that the Commission could improve its current financial planning arrangements by developing a long term financial strategy.

Recommendation 2

A long term financial strategy (5 years +) supported by clear and detailed financial plans (3 years +) should be developed. Plans should set out scenario plans (best, worst, most likely) with a clear assessment of the impact of budget assumptions on activity and any residual risks.

Part 3

Governance and transparency

Main judgements

The Commission has appropriate arrangements in place to support good governance, accountability and scrutiny.

The Scottish Government's internal audit department failed to comply fully with relevant standards, principally in relation to audit planning documentation, and reporting and management review during 2017/18. Internal audit services will be provided by BDO with effect from 1 April 2018.

Arrangements for identifying and recording potential conflicts of interest have been assessed as good practice as they cover Commissioners and all staff.

The Commission's performance management framework is still being developed and so there remains a risk that delivery of the strategic plan's outcomes is not adequately monitored and reported.

Governance arrangements

34. The Scottish Land Commission's corporate governance framework is centred around the Board of Commissioners which is supported by an Audit and Risk Committee. At 31 March 2018, the Board consisted of the chair and five non-executive members. The Commissioners met twelve times during 2017/18 and the Audit and Risk Committee met three times.

35. Based on our attendance at Audit and Risk Committee meetings and review of Board agendas and papers, we concluded that the Scottish Land Commission has appropriate arrangements in place that support good governance, accountability and scrutiny.

Internal audit

36. The Commission's internal audit function was carried out by the Scottish Government's Internal Audit Directorate (SGIAD) in 2017/18. Each year we consider whether we can rely on internal audit work to avoid duplication of effort.

37. Audit Scotland's Scottish Government audit team undertook a review of the effectiveness of the internal audit function to ensure it operates in accordance with the Public Sector Internal Audit Standards (PSIAS). Their report, which was issued in July 2018, noted that the SGIAD meets some of the PSIAS, but also does not comply with significant aspects of the standards. Improvements are required to meet both PSIAS and the Scottish Government's own Internal Audit Manual (IAM).

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.

38. Audit Scotland's Scottish Government audit team's review of a sample of internal audit reports and supporting documentation found that significant improvements are required to comply with PSIAS and the Internal Audit Manual (IAM) in audit planning, audit documentation, audit reporting and management review. No internal audit reports were identified where the underlying evidence would suggest an incorrect audit opinion or conclusion. Agreed actions have been put in place to address the issues raised.

39. We adopted a substantive approach to the audit of the Commission in 2017/18 and did not place any formal reliance on internal audit's work for our audit of the financial statements. As set out in our 2017/18 Annual Audit Plan, we considered internal audit report findings on governance arrangements and business continuity as part of our wider dimension work.

40. The Commission has appointed BDO to provide internal audit services with effect from 1 April 2018.

Governance statement

41. HM Treasury's Financial Reporting Manual (the FReM) states that the Scottish Land Commission 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 governance statement and provides assurances around the achievement of the organisation's strategic objectives.

42. The SPFM does not prescribe a format for the annual governance statement but sets out minimum requirements for central government bodies. Within the Commission, a range of assurances are obtained to support the governance statement. The most significant of these being the provision of an assurance letter by each Head of Service. Reliance is also placed on the internal audit findings reported during the year, and internal audit's overall opinion that 's*ome improvements are required to enhance the adequacy and effectiveness of procedures. There are weaknesses in the risk, governance and/or control procedures in place but not of a significant nature'.*

43. The governance statement sets out a number of risks facing the Commission in the coming year including delivery of the Commission's objectives, reputational risks faced by the Commission as it matures and develops relationships with key stakeholders, compliance with both statutory and non-statutory policies and procedures, and the risk surrounding staffing capacity given the size of the Commission.

44. We discussed a small number of amendments to the unaudited governance statement to better reflect the position throughout the year which management agreed to implement. We concluded that the 2017/18 governance statement complies with the guidance issued by the Scottish Ministers and, based on our knowledge and work performed, is consistent with the financial statements.

Registers of interest

45. During 2017/18 we reviewed the Commission's arrangements for managing potential conflicts of interest and maintaining up to date registers of interest. A policy is in place which sets out what could constitute a conflict of interest and how to declare and manage this conflict.

46. Commissioners and all staff are required to complete an annual form declaring any interests they may have, and any potential conflicts of interest which are identified in the intervening period must be disclosed immediately. In addition, Commissioners must declare any interests at the beginning of each Board and Audit and Risk Committee meeting. The Commissioners' register of interest is available on the website.

47. We consider that these arrangements represent good practice as Commissioners and all staff are included in the process.

Transparency

48. Transparency means that the public have access to understandable, relevant and timely information about how the Commission is taking decisions and how it is using resources such as money, people and assets. Citizens should be able to hold the Commission to account about the services it provides.

49. Overall, we concluded that the Commission conducts its business in an open and transparent manner. Members of the public can attend Commissioners' meetings, and minutes and agendas are available on the Commission's website although we noted that supporting papers are not made publicly available. Audit and Risk Committee meetings are not held in public and minutes are not made publicly available.

50. With increasing public expectations for more openness in the conduct of public business, the Scottish Land Commission should keep this area under regular review. Audit Scotland has recently prepared guidance for auditors to consider when reviewing an organisation's approach to openness and transparency. We will use this guidance to further review the Commission's approach to openness and transparency as part of our wider dimension audit work in 2018/19.

Performance management

51. The Commission published its first strategic plan in September 2017. The plan contains eight longer term outcomes and is supported by a programme of work under each of the Commission's four priority areas for 2018-21.

52. Progress against the programme of work is reported quarterly to Commissioners together with performance against budget and risk management and communications activity. Work is ongoing to develop a set of key performance indicators to support monitoring of progress made in delivering the outcomes set out in the strategic plan.

53. We concluded that the Commission's performance management framework is still being developed and so there remains a risk that delivery of the strategic plan's outcomes is not adequately monitored and reported.

Recommendation 3

The Commission should continue to develop its performance management framework including development of a range of key performance indicators against which to monitor its performance.

Good practice: review of conflict of interests

54. As noted above at paragraphs 45 to 47 we noted the Commission has appropriate processes for recording and monitoring potential conflicts of interests for all staff and Commissioners. We consider that these arrangements reflect good practice.

Appendix 1

Action plan 2017/18

2017/18 recommendations for improvement

No.	Issue/risk	Recommendation	Agreed management action/timing
1	**Non-current assets** The annual report and accounts submitted for audit did not include any non-current assets and a capitalisation policy had not been prepared. Audit review of the list of assets held noted IT equipment totalling £6,000 had been purchased in 2017/18. In our opinion, this equipment should have been capitalised. **Risk** There is a risk that the financial statement do not give a true and fair view of the Commission's financial position.	Management should ensure that assets are capitalised on a reasonable and consistent basis. Assets should be grouped into categories of assets held by the Commission.	Assets will be capitalised in line with adopted capitalisation policy. **Responsible officer:** Head of Communications & Corporate Services **Agreed date:** 31 March 2019
2	**Financial planning** The Commission's budgets are prepared and approved on an annual basis. Scenario planning is not used to model the impact of different funding levels. **Risk** Without medium to longer term financial planning (including scenario planning), there is a risk that the Commission is not fully prepared for potential changes in its funding levels and that opportunities and risks may not be fully realised/mitigated.	A long term financial strategy (5 years +) supported by clear and detailed financial plans (3 years +) should be developed. Plans should set out scenario plans (best, worst, most likely) with a clear assessment of the impact of budget assumptions on activity and any residual risks.	Annual financial planning to incorporate multi-year scenario planning with identification of likely impacts. **Responsible officer:** Chief Executive **Agreed date**: 31 December 2018

No.	Issue/risk	Recommendation	Agreed management action/timing
3	**Performance management** The Commission continues to develop its performance management system. Work is ongoing to develop a set of key performance indicators to support monitoring of progress made in delivering the outcomes set out in the strategic plan (2018-2021) and the annual business plan. **Risk** In the absence of a well-developed performance management framework, there is a risk that the delivery of the Commission's activities and strategic plan is not adequately monitored and reported.	The Commission should continue to develop its performance management framework including development of a range of key performance indicators against which to monitor its performance.	Complete performance management framework including KPIs. **Responsible officer:** Chief Executive **Agreed date:** 31 March 2019

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
Risks of material misstatement in the financial statements		
1 Risk of management override of controls 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.	Detailed testing of journal entries. Evaluation of significant transactions that are outside the normal course of business.	We carried out testing of journal entries as part of our financial statements audit work and did not identify any issues. We did not identify any significant transactions outside the course of normal business. No fraud concerns were identified from our work in relation to the risk of management override of control.
2 Risk of fraud over expenditure ISA 240 and the Code of Audit Practice require auditors to consider the risk of fraud over certain types of public sector expenditure. This includes claims by individuals and organisations on the public purse. The Scottish Land commission incurs significant expenditure on research contracts and, in addition, makes expenses payments to its staff.	Review of the arrangements for awarding research contracts. Substantive testing of research contracts. Substantive testing of a sample of expense claims.	We discussed the process for procurement with management during our interim audit work. Our expenditure testing included expenditure on research and staff expenses claims. No issues were identified and we did not identify any concerns in relation to the risk of fraud over expenditure from the work we carried out.

Audit risk	Assurance procedure	Results and conclusions
3 Financial statements preparation and audit The Scottish Land Commission is required to prepare financial statements for the first time in 2017/18. The Commission do not employ a professionally qualified accountant and so are reliant on an external contractor to prepare accounts on their behalf. There is a risk that the accounts will not be delivered to the required standards and by the agreed date, and that there will be delays in responding to audit queries which will impact on the delivery of the audit timetable.	Regular discussions with the Chief Executive to identify any ongoing issues in respect of capacity and the impact these may have on the preparation of the financial statements.	The unaudited annual report and accounts were submitted to audit by the agreed date and were of a good standard. There were no delays in responding to audit queries.
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
4 Performance management The Scottish Land Commission published its first strategic plan in September 2017. The plan contains eight longer term outcomes and is supported by a programme of work under each of the Commission's four priority areas for 2018-21. A performance management system has yet to be established and so there is a risk that the delivery of the strategic plan is not adequately monitored and reported.	Review progress in the development of the performance monitoring system and report progress in our Annual Audit Report.	We reviewed the quarterly performance reports presented to Commissioners meetings and held discussions with management. We concluded that the Commission's performance management framework is still being developed and so there remains a risk that delivery of the strategic plan's outcomes is not adequately monitored and reported. At Appendix 1, we recommended that the Commission should continue to develop its performance management framework including development of a range of key performance indicators against which to monitor its performance.

Appendix 3

Summary of uncorrected misstatements

We report all uncorrected misstatements that are individually greater than our reporting threshold of £500.

The table below summarises uncorrected misstatements that were noted during our audit testing and were not corrected in the financial statements. Cumulatively these errors are below our performance materiality level as explained in Exhibit 1. We are satisfied that these errors do not have a material impact on the financial statements.

No.	Account areas	Statement of Comprehensive Net Expenditure		Statement of Financial Position	
		Dr	Cr	Dr	Cr
1	Other operating expenditure		6,000		
	Non-current assets			6,000	
	General reserve				6,000
Net impact			**6,000**	**6,000**	**6,000**

Appendix 4

Summary of national performance reports 2017/18

2017/18 Reports

		Apr		
		May		
Common Agricultural Policy Futures programme: further update		**Jun**		Scotland's colleges 2017
		Jul		NHS workforce planning
Self-directed support: 2017 progress report		**Aug**		
Equal pay in Scottish councils		**Sept**		
Transport Scotland's ferry services		**Oct**		NHS in Scotland 2017
Local government in Scotland: Financial overview 2016/17		**Nov**		
		Dec		
		Jan		
Early learning and childcare		**Feb**		
Managing the implementation of the Scotland Acts		**Mar**		

Scottish Land Commission

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