

Tay Road Bridge Joint Board

2019/20 Annual Audit Report



 AUDIT SCOTLAND

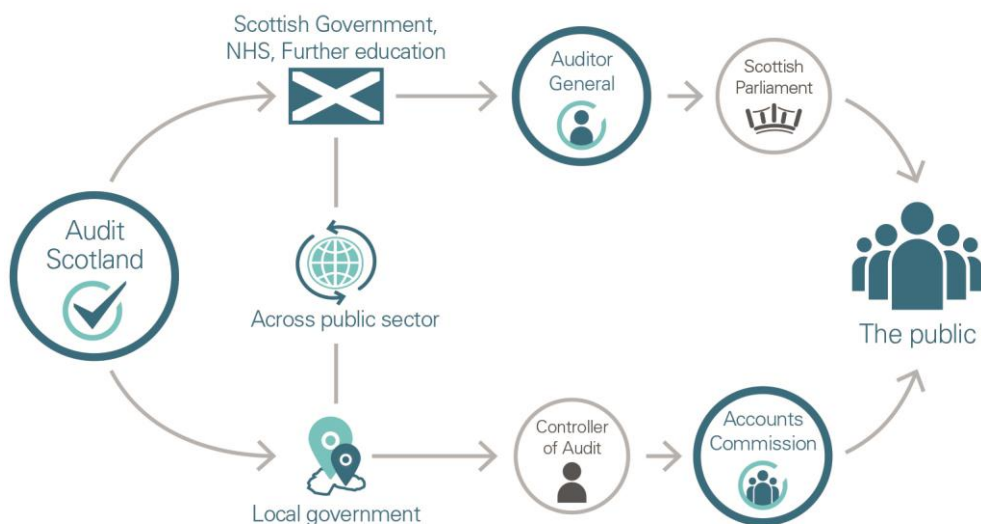
Prepared for the Members of Tay Road Bridge Joint Board and the Controller of Audit

15 September 2020

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

2019/20 annual accounts

- 1** The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2** The audited part of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and are prepared in accordance with relevant regulations and guidance.
- 3** The joint board has valued its assets on an appropriate basis and using information provided by professional valuers. The audit opinion includes an emphasis of matter paragraph to draw attention to the joint board's disclosure of material uncertainty in the valuation of the board's property assets due to the impact of Covid-19 on global markets.
- 4** Despite the Covid-19 pandemic, the original timetable for the audit of the annual accounts was achieved.

Financial sustainability

- 5** The joint board has a good level of reserves and is financially sustainable in the foreseeable future.
- 6** Progress has been made with medium term financial planning and financial plans are now linked to the joint board's strategic objectives.

Governance and transparency

- 7** Overall, governance and transparency arrangements were adequate in 2019/20.
- 8** Changes to the governance arrangements in response to Covid-19 since March 2020 are appropriate.

Introduction

1. This report summarises the findings from our 2019/20 audit of Tay Road Bridge Joint Board (the joint board).

2. The scope of our audit was set out in our 2019/20 Annual Audit Plan presented to the March 2020 meeting of the Board. This report comprises the findings from:

- an audit of the annual accounts
- our consideration of financial sustainability and the governance and transparency arrangements in the joint board.

3. Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, the joint board has had to respond to the COVID-19 pandemic. This impacted on the final month of the year and will continue to have significant impact into financial year 2020/21. Our planned audit work has had to adapt to new emerging risks as they relate to the audit of the financial statements.

4. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements as illustrated in [Exhibit 1](#).

Exhibit 1 **Audit dimensions**



Source: Code of Audit Practice 2016

5. The Code of Audit Practice 2016 (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the financial sustainability of the body and its services and the appropriateness of the disclosures in the annual governance statement.

6. As highlighted in our 2019/20 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2019/20 audit of the joint board.

Adding value through the audit

7. We add value to the joint board through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
- providing clear conclusions on the appropriateness, effectiveness and impact of corporate governance and financial sustainability.

8. In so doing, we aim to help the joint board promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

9. The joint board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices.

10. The joint board is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

11. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the Code of Audit Practice (2016) and supplementary guidance and International Standards on Auditing in the UK.

12. As public sector auditors we give independent opinions on the annual accounts. Additionally, for the joint board we conclude on the suitability and effectiveness of corporate governance arrangements, and the arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice 2016 and supplementary guidance.

13. This report raises matters from our audit. 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.

14. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out a specific recommendation, responsible officer and date for implementation. It includes an update on action on last year's action plan recommendations.

Auditor Independence

15. 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 2019/20 audit fee of £12,640 as set out in our Annual Audit Plan, remains unchanged.

16. We are not aware of any relationships that could compromise our objectivity and independence.

17. This report is addressed to both the joint board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

18. We would like to thank the management and staff for their cooperation and assistance during the audit.

Part 1

Audit of 2019/20 annual accounts



Main judgements

The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The audited part of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and are prepared in accordance with relevant regulations and guidance.

The joint board has valued its assets on an appropriate basis and using information provided by professional valuers. The audit opinion includes an emphasis of matter paragraph to draw attention to the joint board's disclosure of material uncertainty in the valuation of the board's property assets due to the impact of Covid-19 on global markets.

Despite the Covid-19 pandemic, the original timetable for the audit of the annual accounts was achieved.

Our audit opinions on the annual accounts are unmodified

19. The annual accounts are the principal means of accounting for the stewardship of the joint board's resources and its performance in the use of those resources.

20. The annual accounts for the year ended 31 March 2020 were approved by the Board on 14 September 2020.

21. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report, management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

The annual accounts were signed off on time

22. Unaudited annual accounts were scheduled to be provided for audit by 11 June 2020 to allow sign off by the Scottish Government deadline of 30 September 2020. Due to the impact of Covid-19, the Scottish Government extended the deadline for submission of local authority audited annual accounts to 30 November 2020, however we agreed with officers that the original timetable would be adhered to.

23. The unaudited annual accounts were received on 29 June 2020 and were complete and of a good standard. Covid-19 had a significant impact on how we conducted our audit with remote working required by officers and the audit team.

We are grateful to the joint board's finance staff for the assistance they provided in these circumstances which helped ensure the final accounts audit process ran relatively smoothly.

24. The completeness and accuracy of accounting records and the extent of information and explanations that we required for our audit were affected by the Covid-19 outbreak. Examples included:

- bank letters to support bank reconciliations were not provided by the bank
- asset physical verification
- asset valuations.

25. However, we did not consider these to be material to our audit opinions and have not modified our opinion.

26. The joint board has valued its assets on an appropriate basis and using information provided by professional valuers. The audit opinion includes an emphasis of matter paragraph to draw attention to the joint board's disclosure of material uncertainty in the valuation of the board's property assets due to the impact of Covid-19 on global markets.

Overall materiality for the accounts is £0.663 million

27. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement. We carried out our initial assessment of materiality for the annual accounts during the planning phase of the audit. On receipt of the annual accounts we reviewed our planning materiality calculations. The revised materiality levels are set out in Exhibit 2.

Exhibit 2 Materiality values

Overall materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of net assets for the year ended 31 March 2020.	£0.663 million
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 75% of overall materiality.	£0.497 million
Lower level performance materiality – A lower performance materiality has been set for classes of transactions where lesser amounts could influence the decisions of the users of the accounts (i.e. comprehensive income and expenditure statement transactions). This has been set at 1.5% of gross expenditure for the year ended 31 March 2020, based on the latest audited accounts.	£0.058 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of overall materiality.	£0.033 million

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

28. [Appendix 2](#) provides a description of those assessed risks of material misstatement in the annual accounts and any wider audit dimension risks that were identified during the audit planning process. It also summarises the work we have done to gain assurance over the outcome of these risks.

29. We have no issues to report from our work on the risks of material misstatement highlighted in our 2019/20 Annual Audit Plan.

One misstatement was identified that exceeded our reporting threshold

30. One misstatement was identified that exceeded our reporting threshold. Details of the misstatement are included in our 'significant findings' paragraphs below.

31. We identified a small number of presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual accounts.

We have one significant finding to report

32. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. We have one significant finding to report.

33. The Valuation Certificate provided by the professional valuers placed a valuation of £1.379 million on the joint board's land and building assets as at 31 March 2020. The valuation in the annual accounts as at 31 March 2020 is £1.303 million, a difference of £0.076 million. Management has chosen not to adjust for the misstatement on the grounds of immateriality.

Part 2

Financial sustainability



Main judgements

The joint board has a good level of reserves and is financially sustainable in the foreseeable future.

Progress has been made with medium term financial planning and financial plans are now linked to the joint board's strategic objectives.

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.

Financial performance in 2019/20 was better than anticipated

34. In December 2018, the Board approved a revenue budget of £1.621 million for 2019/20. This was a small decrease of £0.009 million (0.6%) on the approved budget for 2018/19. The 2019/20 budget anticipated a £0.035 million deficit to be met from the joint board's general reserve.

35. The financial performance of the joint board during 2019/20 was better than anticipated and it achieved break even on its revenue budget. The £0.035 million transfer from reserves was not required.

36. Although the joint board broke even overall, there are variations in some areas, the more significant of which are summarised in [Exhibit 3](#).

Exhibit 3

Summary of significant variations against budget

Area	Variance Favourable/ (unfavourable)	Main reason(s) for variance
Plant & equipment	£0.060 million	Reduced expenditure on Cathodic Protection equipment maintenance and professional fees due to major work in this area being scheduled for future years. Also, savings on hire of safety boat, electricity costs for lighting on the bridge and maintenance of traffic signs. These were partly offset by increased expenditure on a weather monitoring software license.
Bridge maintenance	£0.047 million	Lower than anticipated expenditure in relation to staff overtime not required, training costs, ground maintenance at the Dundee and Fife Landfall areas, electricity costs for lighting at

Area	Variance Favourable/ (unfavourable)	Main reason(s) for variance
		Fife Car Park, plant hire, purchase of materials and bridge inspections, partly offset by increased expenditure on structural inspections.
Non- Specific Grant Income	£(0.375) million	Reduced grant income of £0.191 million to reflect net underspends on budget heads and £0.184 million of repayment of grant to the Scottish Government.
CFCR	£0.093 million	Underspend on minor improvement works.
Other adjustments	£0.184 million	Repayment of grant to the Scottish Government funded through the capital grants unapplied account.

Source: Tay Road Bridge Joint Board Annual Accounts 2019/20

Capital Expenditure

37. The original capital expenditure budget for 2019/20, approved in December 2018, was £1.795 million. After in-year budget adjustments were made, the budget was reduced to £1.532 million.

38. The joint board incurred capital expenditure of £0.712 million in 2019/20 which was funded by capital grant from the Scottish Government of £0.649 million, capital funded from revenue of £0.057 million and capital receipts of £0.006 million.

39. Capital slippage of £0.821 million (54% of the adjusted budget) was identified for 2019/20. The main items of slippage were £0.250 million on Cathodic Protection Hardware, £0.222 million for inspection of columns and piers, and £0.300 million for bridge office refurbishment.



Recommendation 1

The level of capital slippage should be reviewed to reduce the risk of it impacting on service delivery.

Financial planning

40. The joint board produces a three-year revenue budget. In our 2018/19 Annual Audit Report we recommended that the joint board's financial reporting, including the three-year revenue budget, should demonstrate a clear link to the objectives in its Strategic Plan, approved in December 2018. We note that this recommendation has been implemented in 2019/20.

Reserves

41. The joint board holds a general fund reserve, the main purpose of which is to provide a contingency fund to meet unexpected expenditure and as a working balance to help cushion the impact of uneven cash flows. The usable general reserve held by the joint board at 31 March 2020 remained at the same level as 31 March 2019, at £1.161 million.

42. The Board reviews the level of its reserves when setting the budget each year. The joint board's approved reserves strategy specifies that uncommitted reserves should be £0.8 million and therefore the level of uncommitted general reserve exceeds the minimum level in the approved reserve strategy.

43. In December 2019, the Board agreed its 2020/21 budget and noted its budget for 2021/22 and 2022/23. The budgets anticipate a break-even position over the three-year period. The financial plan may need to be revised following the impact of the Covid-19 pandemic.

Capital planning

44. The 2020/21 to 2022/23 capital programme, approved in December 2019, anticipates capital expenditure of £19.08 million. The joint board has agreed a capital grant of £1.475 million for 2020/21, leaving an additional funding requirement of £17.605 million for the period 2021-23 yet to be identified under the approved capital programme.

45. The existing capital plan may need to be revised following the impact of the Covid-19 pandemic as capital projects are delayed as a result of the outbreak.

National performance audit reports

46. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. [Appendix 3](#) highlights a number of the reports published in 2019/20.

Part 3

Governance and transparency



Main Judgements

Overall, governance and transparency arrangements were adequate in 2019/20.

Changes to the governance arrangements in response to Covid-19 since March 2020 are appropriate.

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.

Annual Governance Statement

47. Our review of the annual governance statement assessed the assurances which are provided to the Bridge Manager regarding the adequacy and effectiveness of the joint board's system of internal control which operated in the financial year.

48. The statement highlights areas for improvement including revision of data protection procedures to ensure compliance with the General Data Protection Regulations, review of the joint board's website to improve information quality, revision to the whistleblowing policy, training for employees and reviewing the joint board's response to Covid-19.

49. The statement also includes internal audit's conclusion from their work on the system of internal controls, which states that "overall, the Board operates adequate internal control systems as defined in the Audit Needs Assessment. The audit and assurance work has not identified any significant gaps in the Board's control environment that would increase the risk of financial loss."

50. We concluded that the information in the annual governance statement is consistent with the financial statements and complies with applicable guidance.

Overall, governance and transparency arrangements were adequate in 2019/20

51. The joint board is governed by a Board (the Board) consisting of members from Dundee City, Angus and Fife Councils. The Board meets quarterly.

52. The governance and transparency arrangements that we considered include:

- the structure and conduct of the Board
- openness and transparency
- overall arrangements and standards of conduct including those for the prevention and detection of fraud, error, bribery and corruption.

53. From our attendance at Board meetings we have observed that sufficient time is allowed to discuss the issues on the agendas and members are well prepared and ask appropriate questions.

54. Openness and transparency means that the public have access to understandable, relevant and timely information about how the joint board is taking decisions and how it is using resources such as money, people and assets.

55. The joint board demonstrates its commitment to transparency in a number of ways:

- members of the public can attend meetings of the Board
- agendas and minutes for the joint board meetings and supporting papers are readily available on the joint board's website
- the availability of the annual accounts on the website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties facing the joint board.

56. We have concluded that, overall, the joint board has appropriate governance and transparency arrangements in place that support the scrutiny of decisions made by the Board.

Amended governance arrangements were put in place from March 2020 as a result of Covid-19

57. The impact of Covid-19 from March 2020 on the governance arrangements has been set out in the Annual Governance Statement in the annual accounts. The joint board's existing Scheme of Delegation was relied on in order to ensure that officers acted in accordance with the powers which the Board has already delegated. Further interim governance arrangements were put in place including:

- all non-essential Board business deferred to ensure that all Board Members and all Officers can concentrate on supporting the Board through the Coronavirus period
- all essential Board business not covered by the Scheme of Delegation was dealt with as urgent matters by the Clerk, in consultation with the Chair and Vice-Chair of the Board.

58. We have concluded that the interim governance arrangements put in place following the coronavirus outbreak are appropriate.

The joint board has appropriate arrangements in place for prevention and detection of fraud and error

59. The joint board is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption. Furthermore, the board is responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place.

60. We have reviewed the arrangements in place and concluded that appropriate arrangements are in place for the prevention and detection of fraud, error and irregularities, bribery and corruption. The joint board's continuous improvement agenda includes a revision to the whistleblowing policy. We are not aware of any specific issues that we need to bring to your attention.

Internal audit

61. The joint board's internal audit function is carried out by MHA Henderson Loggie. Each year we consider whether we can rely on internal audit work to avoid duplication of effort. When we plan to place reliance on internal audit work we carry out an assessment of the internal audit function to ensure that it is sufficient in terms of documentation standards, reporting procedures and quality, and is performed in accordance with Public Sector Internal Audit Standards (PSIAS).

62. We reviewed the joint board's internal audit arrangements in accordance with International Standard on Auditing (UK) 610 (Using the Work of Internal Auditors) to determine the extent we could rely on the work on internal audit. Overall, we concluded that the internal audit service generally operates in accordance with PSIAS and has sound documentation standards and reporting practices in place.

63. In our 2019/20 annual audit plan we highlighted that we did not plan to place reliance on the work of internal audit for our financial statements responsibilities, however we did plan to consider internal audit's work for the purpose of our wider dimension audit responsibilities. Consideration of internal audit's work in 2019/20 did not identify any significant issues to be reported in respect of those wider dimension audit responsibilities.

Appendix 1

Action plan 2019/20



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Capital slippage of £0.821 million was identified. This accounts for 54% of the adjusted capital budget for 2019/20.</p> <p>Risk: There is a risk that capital projects that are not completed timeously could impact on service delivery.</p>	<p>The level of capital slippage should be reviewed to reduce the risk of it impacting on service delivery.</p> <p>Paragraph 39</p>	<p>Capital slippage will be reviewed going forward.</p> <p>Responsible officer: Treasurer / Bridge Manager.</p> <p>Agreed action date: 31 March 2021.</p>

Prior year recommendations

b/f 1	<p>Reporting links to strategic objectives</p> <p>The Strategic Plan was approved by the Board in December 2018. This provides the joint board with the opportunity to clearly demonstrate the link to the Strategic Plan objectives in its financial reporting, although this is not yet evident.</p> <p>Risk: The joint board may not be able to demonstrate that financial decisions are effective in meeting the Joint Board's strategic objectives.</p>	<p>Having introduced a Strategic Plan containing the joint boards strategic objectives, the joint board should now ensure that its financial reporting demonstrates clear links to those objectives. The impact of EU withdrawal should also be evident in the joint board's financial plans.</p>	<p>Action is complete.</p>
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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.

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent financial statements.</p>	<ul style="list-style-type: none"> Owing to the nature of this risk, assurances from management are not applicable in this instance. 	<ul style="list-style-type: none"> No instances of management override of controls were identified. All journals and significant transactions tested (including accruals) were found to be appropriate. Sources of accounting estimates were reviewed and found to be without management bias. We reviewed transactions for the year. No significant transactions were identified that are outside the normal course of the joint board's business.
<p>2 Risk of material misstatement caused by fraud in expenditure</p> <p>As most public-sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure. There is a risk that expenditure may be misstated resulting in a material misstatement in the financial statements.</p> <p>The joint board incurs significant expenditure which requires audit coverage.</p>	<ul style="list-style-type: none"> Budget monitoring by management. Governance arrangements including Standing Orders, Standing Financial Instructions and Fraud Guidelines. Internal controls in financial systems to mitigate risks of error or manipulation. 	<ul style="list-style-type: none"> Detailed testing of key financial controls over expenditure within Dundee City Council systems used by the joint board found no significant weaknesses which would impact on the joint board's transactions. Testing of 2019/20 expenditure transactions identified no errors or instances of fraud.
<p>3 Risk of material misstatement caused by estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and pensions. This subjectivity represents an</p>	<ul style="list-style-type: none"> Actuarial valuation to provide pensions figures for the financial statements. Officer review of actuary information to ensure data and assumptions used are reasonable. Valuation and impairment review of non-current 	<ul style="list-style-type: none"> Estimations and judgements applied were tested to confirm they were appropriate and reasonable. No issues were highlighted with the estimates and judgements applied.

Audit risk	Assurance procedure	Results and conclusions
increased risk of misstatement in the financial statements.	assets by a professional valuer.	

Risks of material misstatement in the financial statements

4 Financial sustainability – capital planning

There continues to be a significant capital funding gap for the 2019/20 – 2022/23 capital programme, with funding for £17.605 million of the £20.151 million budget yet to be identified (relating to 2021/22 and 2022/23). We note that officers anticipate that this funding will be forthcoming from Transport Scotland.

The 2019/20 capital programme anticipated capital spend of £1.795 million. Officers project capital spend of £1.071 million for 2019/20 with slippage of £0.477 million into 2020/21. There is a risk that capital projects are not completed timeously which could impact on service delivery.

- The funding is to be included in budget estimates when it is confirmed.
- Regular capital monitoring reports to joint board.

- Monitored capital budget. A significant level of slippage was identified in 2019/20. Refer [paragraph 39](#).

Appendix 3

Summary of national performance reports 2019/20



**2019/20
Reports**

		Apr	
Social security: Implementing the devolved powers		May	
Scotland's colleges 2019		Jun	 Enabling digital government
		Jul	
NHS workforce planning - part 2		Aug	
Finances of Scottish universities		Sept	
NHS in Scotland 2019		Oct	
		Nov	
Local government in Scotland: Financial overview 2018/19		Dec	
Scotland's City Region and Growth Deals		Jan	 Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		Mar	 Early learning and childcare: follow-up

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