Scottish Criminal Cases Review Commission

2020/21 Annual Audit Report

AUDIT SCOTLAND

Prepared by Audit Scotland

June 2021

Contents

Key messages

2020/21 annual report and accounts

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

2 Expenditure and income were incurred in accordance with applicable enactments and guidance.

3 The audited part of the remuneration report and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

4 COVID-19 continued to have an impact on the Commission in 2020/21. Due to connectivity issues staff were unable to access SEAS until October 2020. Information was maintained offline from SEAS and staff were able to effectively update SEAS once able to do so. The lack of remote access to the SEAS system meant that staff continued to use BACS payments alongside the SEAS system after October 2020 which resulted in an improved payment performance.

Financial sustainability and governance

5 The Commission operated within its budget in 2020/21.

6 The Commission's 2021/22 financial plan will be challenging to achieve even with an increase in funds from the Scottish Government. During 2020/21, there was a decrease in Board Member expenditure as a result of remote working. There is the possibility that these costs will increase back toward previous levels during 2021/21, which would decrease flexibility in the budget.

7 We concluded that the information in the governance statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers. Governance arrangements at the Commission are effective and continue to be effective during the COVID-19 suppression measures.

Introduction

1. This report summarises the findings from our 2020/21 audit of the Scottish Criminal Cases Review Commission (the Commission). The scope of our audit was set out in our Annual Audit Plan presented to the 16th March meeting of the Audit Committee. This report comprises the findings from:

- an audit of the body's annual report and accounts
- consideration of the wider dimensions that frame the scope of public audit set out in the *Code of Audit Practice 2016*

2. The global coronavirus pandemic has continued to impact the Commission during 2020/21 and we considered the impact of the pandemic on the Commission as part of our planning work. Due to connectivity issues the Commission had no access to SEAS until October 2020. Information was maintained offline from SEAS and staff were able to effectively update SEAS in October. The lack of remote access to the SEAS system meant that staff continued to use BACS payments alongside the SEAS system after October 2020 which resulted in an improved payment performance. The Commission also achieved all 5 key targets for the year.

Adding value through the audit

3. We add value to the Commission through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
- sharing intelligence and good practice through our national reports (Appendix 4) and good practice guides.

4. We aim to help the Commission promote improved standards of governance, better management and decision-making and more effective use of resources.

Responsibilities and reporting

5. The Commission has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the Accounts Direction from the Scottish Ministers.

6. The Commission is also responsible for establishing appropriate and effective arrangements for governance, propriety and regularity.

7. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the *Code of Audit Practice 2016* and supplementary guidance and International Standards on Auditing in the UK. As public sector auditors we give independent opinions on the annual report and accounts. Additionally, we conclude on the appropriateness and effectiveness of the performance management arrangements, the suitability and effectiveness of corporate governance arrangements, the financial position and 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.

8. 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 appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. As highlighted in our 2020/21 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 2020/21.

9. 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.

10. Our annual audit report contains an agreed action plan at Appendix 1 setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

Auditor Independence

11. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies.

12. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £8,060, as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

13. This report is addressed to the board and the Auditor General for Scotland and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

1. Audit of 2020/21 annual report and accounts

The principal means of accounting for the stewardship of resources and performance.

Main judgements

Our audit opinions on the annual accounts are unmodified.

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

Expenditure and income were incurred in accordance with applicable enactments and guidance.

Our audit opinions on the annual report and accounts are unmodified

14. The Audit Committee approved the annual report and accounts for the year ended 31 March 2021 on 8 June 2021. 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
- expenditure and income were regular and in accordance with applicable enactments and guidance
- the audited part of the remuneration report and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

Overall materiality is £11 thousand

15. Our initial assessment of materiality was carried out during the planning phase of the audit.

16. On receipt of the unaudited annual report and accounts we reviewed our materiality calculations and concluded that no changes were required to our planned levels. To determine these amounts, we considered the complexity of the transactions at the Commission, any risks faced by the Commission and any impact Covid-19 may have on the financial statements. The amounts are summarised in Exhibit 1.

Exhibit 1
Materiality values

Materiality level	Amount
Overall materiality	£11 thousand
Performance materiality	£7 thousand
Reporting threshold	£1 thousand

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

17. Appendix 2 provides our assessment of risks of material misstatement in the annual report and accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. Appendix 2 also identifies the work we undertook to address these risks and our conclusions from this work.

We have two significant findings to report on the annual report and accounts

18. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. We have no significant findings to report around the qualitative aspects.

19. The significant findings are summarised in Exhibit 2.

Exhibit 2
Significant findings from the audit of the financial statements

Issue	Resolution
1. Season ticket advance Included in receivables was a credit balance of £2.4k relating to season tickets for Commission staff. The Scottish Government pays these in advance and charges this to the Commission. The employee has a proportion of their salary deducted throughout the year to repay the value of the season ticket to the Commission. At year end, it is expected there will be a reduced debit balance. As in previous years, the year-end balance was rectified on SEAS.	This has now been amended correctly in the accounts. **Recommendation 1** (refer Appendix 1, action plan)

Issue	Resolution
2. Accruals Included in the accruals balance was an amount for £8.4k relating to accrued board members fees. This accrual was created in 2018/19 and had not been reversed out in 2019/20 when the actual payment was made.	This has not been amended in the accounts and is being treated as an uncorrected misstatement. **Recommendation 2** (refer Appendix 1, action plan)

Source: Audit Scotland

Identified misstatements of £10.8 thousand were identified in the accounts, these were greater than our performance materiality however we did not need to revise our audit approach.

20. Total misstatements identified were £10.8 thousand.

21. We have reviewed the nature and causes of these misstatements and have concluded that they arose from issues that have been isolated and identified in their entirety and do not indicate further systemic error.

22. Adjustments of £2.4 thousand were made in the audited accounts which had no impact on net expenditure in the Statement of Comprehensive Net Expenditure as the adjustment reduced one asset and increased another asset.

23. A misstatement totalling £8.4 thousand was identified late in the audit process and this has not been adjusted by management in the accounts, as the error is not material and relates to the previous audit year. This would have decreased net expenditure by £8.4 thousand (Appendix 3).

24. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. The gross sum of the unadjusted errors is below our materiality and has not affected our opinion.

Reasonable progress was made on prior year recommendations

25. The Commission has made reasonable progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in Appendix 1.

2. Financial sustainability

Financial Sustainability looks forward to the medium and long term to consider whether a body is planning effectively to continue to deliver its services.

Main judgements

The Commission operated within its budget in 2020/21 and saw its general reserve increase by £37 thousand.

The 2021/22 financial plan will be challenging to achieve even with an increase in funds from the Scottish Government. During 2020/21 there was a decrease in Board Member expenditure as a result of remote working. There is the possibility that these costs will increase back toward previous levels during 2021/21, which would decrease any flexibility in the budget.

We concluded that the information in the governance statement is consistent with the financial statements and complies with the guidance issued by Scottish Ministers. Governance arrangements at the Commission are effective and continue to be effective during the COVID-19 suppression measures.

The Commission operated within its budget in 2020/21.

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

27. The Commission had a budget allocation of £1,158k for 2020/21. The Statement of Net Comprehensive Expenditure (SoCNE) shows expenditure in year of £1,124k. The full amount of cash drawn down was £1,158k.

28. A number of savings were achieved across the year as a consequence of the Coronavirus pandemic, particularly in respect of costs associated with Board and Committee meetings which are all currently being held by video conference. The Commission also qualified for a commercial rates rebate for its new premises. The reduction in expenditure contributed to a £37 thousand increase to the General Reserve.

The Commission has a short and medium-term financial plan.

29. Funding from Scottish Government is the Commission's sole source of income and there is a greater degree of certainty over future funding streams than for some other public sector organisations who are involved in income generating activities. Therefore, the focus for the Commission is achieving a balanced financial plan to remain within its annual allocation.

30. Funding to the Commission remained static between 2014/15 to 2017/18. There were small increases in 2018/19 and in 2019/20 it rose to £1,059k. In 2020/21 the Commission received higher levels of funding when it was increased to £1,158k. Over the last few years, when necessary, the Commission has used its relatively high cash reserves to help fund expenditure. In 2020/21 the Commission was able to add to these cash reserves which can be used to support operational expenditure in the future.

31. The Commission's Corporate Plan covering the period 2019-2022 was issued in May 2019. This includes a high-level short to medium term financial plan based on an assumed level of funding from the Scottish Government and estimated costs. The plan in May 2019 assumes that funding from the Scottish Government will remain the same at £1,039k over the medium term.

32. The Corporate Plan 2019-22 also identifies that the Commission has entered into an analogue pay agreement with the Scottish Government, which means that staff are now on Scottish Government pay points and part of the central bargaining for annual pay negotiations. To fund this new pay structure, the Commission is having to work at less than the full complement of staff over the duration of the plan.

33. The 2021/22 Business Plan includes the forecast and budget for 2021/22. This shows a budget of £1,159,000 and a forecast of £1,201,089, which represents a shortfall of £42,000.

34. While efforts have been made in the past to achieve savings to operate within budget, future efficiencies are now limited. Fixed costs now account for approximately 90% of spend. This reduces the flexibility that the Commission has to adjust to new circumstances. In the past few years, the Commission has used cash reserves to help fund the Commission's expenditure, however this is not sustainable in the longer term. It will be challenging to realise further savings without impacting on core services.

35. The Commission has not yet developed a longer-term financial plan. As recommended in 2019/20, the Commission should develop a rolling three-year financial plan, rather than just developing a new three-year plan when producing the corporate plan. This will help to ensure that the Commission is preparing plans based on the latest budgetary figures and this will support identifying savings or more medium-term challenges.

Recommendation 3

The Commission should develop a rolling three year financial plan. This will help to identify future challenges and potential savings plans in the medium term.

National performance audit reports

36. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. In 2020/21 a number of reports were published which may be of direct interest to the Commission and are highlighted in Appendix 4.

Governance arrangements are working effectively

37. Our review of the governance statement assessed the assurances which are provided to the Chief Executive as Accountable Officer regarding the adequacy and effectiveness of the board's system of internal control which operated in the financial year.

38. We concluded that the information in the governance statement is consistent with the financial statements and complies with the guidance issued by Scottish Ministers.

39. We reviewed the governance arrangements in place at the Commission to ensure they are appropriate and operating effectively. We attended the Audit Committee and reviewed the financial performance quarterly report, and other committee papers and minutes.

40. We concluded that the financial reports are satisfactory and presented timeously to the Board and that there is a good level of scrutiny and challenge on decision making.

41. However, during a review of the corporate risk register we noted that there is no specific ranking of the risks included. The risks included on the risk register are the top 10 risks with no ranking order or scoring. The Commission may wish to consider ranking and giving an overall score to each risk included on the register. In addition, they may wish to consider including the date that the risk joined the register, to support monitoring.

Recommendation 4

The Commission should consider ranking and giving an overall score to all risks included on the risk register. In order to support monitoring, the Commission, should also consider including the date that a risk was added to the register.

Appendix 1. Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
1. **Season ticket advance** Included in receivables was a credit balance of £2.4k related to season tickets for Commission staff. The Scottish Government pays these in advance and charges this to the Commission. The employee has a proportion of their salary deducted throughout the year to repay the value of the season ticket to the Commission. At year end, it is expected there be a reduced debit balance (not zero as tickets do not fully coincide with the financial year). As in previous years, the year-end balance was rectified on SEAS. Risk – There is a risk that the original charge and repayments are not correctly recognised in the Commission's accounts, and the accounts may be materially misstated.	The Commission should work with the Scottish Government to review season ticket advances at year end. Exhibit 2, Finding 1	Agreed – currently Scottish Government recharge the wage deduction when the ticket is purchased but only recharging the Commission later with the full ticket amount – this time lag causes confusion and the unusual looking negative asset balance which has subsequently required adjustment. The Commission will discuss this directly with Justice Finance to see if a more simple approach can be adopted whereby once the ticket advance is made, then the asset is debited and cash credited, subsequently the asset would be reduced against the wage to recoup the debt. Responsible officer – Director of Corporate Services Agreed date – 30 September 2021
2. **Accruals** Included in the accruals balance was an amount for £8.4k relating to accrued board members fees. An accrual was created in 2018/19 and had not been	The Commission should review any opening accrual balances to ensure accruals for the year are accurately reflected. Exhibit 2, Finding 2	Agreed – the accruals balance will be reviewed and subsequently reversed. Thereafter opening balances will be reviewed in advance of year-end.

Issue/risk	Recommendation	Agreed management action/timing
reversed out in 2019/20 when the actual payment was made. Risk – There is a risk that the opening accruals are not being reversed out timeously resulting in the accounts being misstated.		Responsible officer – Senior Admin Officer Agreed date – 31 July 2021
3. Short to medium term financial challenges While efforts have been made in the past to achieve savings to operate within budget, future efficiencies are now limited. Fixed costs account for the vast majority of spend. This reduces the Commission's flexibility to adjust to new circumstances. Risk – There is limited scope for the Commission to make future efficiencies and there remains a risk that the Commission may be unable to continue to fund its operating costs. The use of cash reserves to support the financial position is not sustainable in the medium term.	The commission currently prepares a three-year budget based on flat cash assumptions as part of the Corporate Plan process. As a step towards longer term financial planning, the Commission should look to develop a rolling three-year financial plan. This will help to identify future challenges and potential savings plans in the medium term. Paragraph 35	Agreed – this will be placed on the agenda for the next quarterly sponsor meeting for discussion. A more detailed 3-year plan can also be developed as part of the new 3-year Corporate Plan – useful financial forecasts will however be dependent on longer term funding assessments from Scottish Government. Responsible officer – Director of Corporate Services Agreed date – 31 March 2022
4. Risk Register Improvement There is currently no score or ranking of risks included on the risk register. There is also no date to show when a risk was added to the risk register. Improvement – There is scope for improved monitoring of risks included on the Commission's risk register.	The Commission should consider ranking and giving an overall score to all risks included on the risk register. In order to support monitoring, the Commission should also consider including the date that a risk was added to the register. Paragraph 41	Agreed – the Commission's current approach to risk management will be reviewed and updated during 2021-22 with the assistance of Internal Audit. As part of this process, consideration will be given to ranking risks if the top 10 approach, or similar, is adopted. Responsible officer – Director of Corporate Services

Issue/risk	Recommendation	Agreed management action/timing
		Agreed date – 31 March 2022

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
5. New property lease Portland House 2019/20 AAR The office move and new lease had not been accounted for correctly. This included not disposing of assets no longer owned by the Commission, not capitalising the new fixture and fittings assets and subsequent revised treatment of the provision and the treatment of the lease incentive including the prior year provision. Risk – There is a risk that year end expenditure and balances are materially misstated in the accounts.	Whilst we recognise that COVID-19 suppression measures and working from home have created challenges and that there had been focus on preparing for IFRS 16 (now postponed to 2021/22), other aspects of the lease e.g. disposals, capitalisation of assets, etc were not progressed. The Commission should seek support from the Scottish Government for complex transactions and look to ensure that a process is in place for future years to ensure that the annual lease transactions are part of the year end processes	**Complete** The accounting for the Portland House lease for 2020/21 and beyond has been accounted for correctly.
6. Capital expenditure included in non-pay expenditure 2019/20 AAR In addition to the new fixtures and fittings detailed above, invoices totalling £13k were included in the expenditure log and were found to be capital items. These were not included in the fixed asset notes, nor in the Statement of Financial Position in the accounts. Depreciation was subsequently not charged on these items in year. Risk – There is a risk that year end balances are materially misstated in the accounts.	The Commission should review expenditure at year end to identify any capital assets and ensure that these are correctly capitalised, included on the fixed asset register, and that depreciation is then charged in line with the policy. The accounts preparation process should have sufficient time built in for review, which we acknowledge was challenging in 2019/20.	**Complete** No issues were identified in 2020/21.

Issue/risk	Recommendation	Agreed management action/timing
7. Season ticket advance 2019/20 AAR Included in prepayments was a credit balance of £3k related to season tickets for Commission staff. The Scottish Government pays these in advance and charges this to the Commission, who hold this as a debit balance in its ledger. The employee has a proportion of their salary deducted throughout the year to repay the value of the season ticket to the Commission. At year end, it is expected there be a reduced debit balance (not zero, as tickets do not fully coincide with the financial year). As in previous years, the year-end balance was rectified on SEAS. Risk – There is a risk that the original charge and repayments are not correctly recognised in the Commission's accounts, and the accounts may be materially misstated.	The Commission should work with the Scottish Government to review season ticket advances at year end. The accounts preparation process should have sufficient time built in for review.	**In Progress** The same issue has been identified in the 2020/21 audit and has been reported as a significant finding. However, no season ticket advances were provided for the year ahead. Exhibit 2 Finding 1.
8. Short to medium term financial challenges While efforts have been made in the past to achieve savings to operate within budget, future efficiencies are now limited. Fixed costs account for 87% of spend. This reduces the Commission's flexibility to adjust to new circumstances. Risk – There is limited scope for the Commission to make future efficiencies and there remains a risk that the Commission may be unable	The commission currently prepares a three-year budget based on flat cash assumptions as part of the Corporate Plan process. As a step towards longer term financial planning, the Commission should look to develop a rolling three-year financial plan. This will help to identify future challenges and potential savings plans in the medium term.	**In Progress** Similar to all public sector bodies this remains a challenge for the Commission. The Financial Plan has not yet been created for 2022/23 onwards. We have included this again as a recommendation for 2020/21. Paragraph 35

Issue/risk	Recommendation	Agreed management action/timing
to continue to fund its operating costs. The use of cash reserves to support the financial position is not sustainable in the medium term.		

Appendix 2. Significant audit risks

The table below sets out the audit risks we identified on the 2020/21 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 financial statements and those relating to our wider responsibility under the Code of Audit Practice 2016.

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
1. Risk of material misstatement due to fraud caused by management override of controls International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of fraud due to the management override of controls to change the position disclosed in the financial statements.	Detailed testing of journal entries. Review of accounting estimates. Focussed testing of accruals and prepayments. Identification and evaluation of significant transactions that are outside the normal course of business.	**Results:** We did not identify any issues within our work on journals or accounting estimates. Our testing of accruals and prepayments did not identify any errors. We also did not identify any significant transactions that were outside the normal course of business **Conclusion:** No issues were identified that indicated management override of controls.
2. Lease treatment In 2019/20 the Commission entered a new lease which contained a lease incentive. Due to the complexity and judgement involved in the accounting treatment, and prior year errors in accounting for the lease, there is an increased risk of material misstatement in the transactions for 2020/21.	Evaluation of accounting treatment for the first full year of the lease, including the lease incentive, yearly charge and associated non-current asset transactions.	**Results:** We did not identify any issues within our work on the first full year accounting of the lease. **Conclusion**: No issues were identified.

Audit risk	Assurance procedure	Results and conclusions
Note – IFRS 16 (new accounting standard) will now not be introduced until 1 April 2022.		

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
3. Financial sustainability In the last three years, the Commission's expenditure has exceeded Scottish Government funding, and this has been covered using reserves or obtaining additional funding from the Scottish Government. It is anticipated that there will again be financial pressures in 2020/21. These include: Staff remuneration is now tied to the Scottish Government remuneration levels and therefore pay increases are out with the control of the Commission. Increased accommodation costs due to the new lease agreement. Unexpected costs (whilst acknowledging some savings) due to the impact of Covid-19 e.g. changes in patterns of receiving applications.	Review progress in developing a three-year rolling financial plan Monitor the year end position for 2020/21 and the medium to long term plans in place for 2021/22 onwards. Review communication between the Commission and its Sponsor Team about future funding arrangements.	**Results:** We reviewed the 2020/21 position and note that the Commission underspent its budget. In addition, there has been an increase of £37k in cash reserves. Work on the financial plan is to begin in 2021/22. **Conclusion:** The future remains challenging with majority of costs being fixed. This reduces the flexibility to adapt to future challenges and identify efficiency savings. Using cash reserves to support expenditure is not sustainable in the longer term.

Appendix 3. Summary of uncorrected misstatements

We report all uncorrected misstatements that are individually greater than our reporting threshold of £1,000.

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.

Account areas	Comprehensive income and expenditure statement		Balance sheet	
	Dr £000	Cr £000	Dr £000	Cr £000
1. Accruals			8.4	
Fees		(8.4)		
Net impact				
		(8.4)	8.4	

Notes:
1. Entry 1 relates to board member fees accrued in 2018/19 that should have been reversed in 2019/20.

Appendix 4. Summary of 2020/21 national performance reports

April

Affordable housing

June

Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway

Local government in Scotland Overview 2020

July

The National Fraud Initiative in Scotland 2018/19

January

Digital progress in local government

Local government in Scotland: Financial overview 2019/20

February

NHS in Scotland 2020

March

Improving outcomes for young people through school education

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Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:
www.audit-scotland.gov.uk/accessibility

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