

# East Ayrshire Council

Annual Audit Plan 2023/24



 AUDIT SCOTLAND

Prepared for East Ayrshire Council  
March 2024

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# Contents

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Introduction	3
Annual Accounts audit planning	5
Wider Scope and Best Value	11
Reporting arrangements, timetable, and audit fee	13
Other matters	16
Appendix 1. Your audit team	18

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# Introduction

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## Audit Appointment

1. Fiona Mitchell-Knight, Audit Scotland, has been appointed by the Accounts Commission as external auditor of East Ayrshire Council for the period from 2022/23 until 2026/27. The 2023/24 financial year is therefore the second year of the five-year audit appointment.

## Summary of planned audit work

2. This document summarises the work plan for the 2023/24 external audit of East Ayrshire Council (the council). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the annual accounts, and provision of an independent auditor's report
- an audit opinion on other statutory information published within the annual accounts including the management commentary, the annual governance statement, and the remuneration report
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership, and governance; and use of resources to improve outcomes
- consideration of Best Value arrangements
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return
- review the council's arrangements for preparing and publishing statutory performance information.

## Respective responsibilities of the auditor and the council

3. The [Code of Audit Practice 2021](#) sets out in detail the respective responsibilities of the auditor and the council. Key responsibilities are summarised below.

### Auditor responsibilities

4. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

**5.** Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the council to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

### **The council's responsibilities**

**6.** The council is responsible for maintaining accounting records and preparing annual accounts that give a true and fair view.

**7.** The council has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives.

### **Communication of fraud or suspected fraud**

**8.** In line with ISA (UK) 240 (*The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*), in presenting this plan to the Governance and Scrutiny Committee we seek confirmation from those charged with governance of any instances of actual, suspected, or alleged fraud that should be brought to our attention. During our audit, should members of the council have any such knowledge or concerns relating to the risk of fraud within it, we invite them to communicate this to us for our consideration.

### **Adding value**

**9.** We aim to add value to the council through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we will help the council promote improved standards of governance, better management and decision making and more effective use of resources. Additionally, we attend meetings of the Governance and Scrutiny Committee and actively participate in discussions.

# Annual Accounts audit planning

## Introduction

**10.** The annual accounts are an essential part of demonstrating East Ayrshire Council's (the council) stewardship of resources and its performance in the use of those resources.

**11.** We focus our work on the areas of highest risk. As part of our planning process we prepare a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements in the annual accounts.

## Materiality

**12.** Materiality is an expression of the relative significance of a matter in the context of the annual accounts. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to determine with reasonable confidence whether the annual accounts are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

## Materiality levels for the 2023/24 audit of the council and its group

**13.** The materiality levels for the council and its group are set out in [exhibit 1](#).

## Exhibit 1

### 2023/24 materiality levels for the council and its group

Materiality	Council	Group
<p><b>Planning materiality:</b> This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the council's operations. It has been set at 2% of gross expenditure based on the latest audited annual accounts for 2022/23.</p>	£13.201 million	£13.210 million

<b>Performance materiality:</b> This acts as a trigger point. If the aggregate of errors identified during the annual accounts audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 70% of planning materiality.	£9.241 million	£9.247 million
<b>Reporting threshold:</b> We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£0.600 million	£0.600 million

Source: Audit Scotland

## Significant risks of material misstatement to the annual accounts

**14.** Our risk assessment draws on our knowledge of the council, its major transaction streams, key systems of internal control and risk management processes. It is informed by our discussions with management and internal audit, attendance at committees and a review of supporting information.

**15.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.

**16.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the annual accounts. These risks have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

### Exhibit 2

#### 2023/24 significant risks of material misstatement to the annual accounts

Significant risk of material misstatement	Sources of management assurance	Planned audit response
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in ISA (UK) 240 (<i>The Auditor's</i></p>	<ul style="list-style-type: none"> <li>Owing to the nature of this risk, assurances from management are not applicable in this instance.</li> </ul>	<ul style="list-style-type: none"> <li>Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.</li> <li>Assess the design and implementation of controls over journal entry processing.</li> </ul>

Significant risk of material misstatement	Sources of management assurance	Planned audit response
<p><i>Responsibilities Relating to Fraud in an Audit of Financial Statements</i>), management is in a unique position to perpetrate fraud because of their ability to override controls that otherwise appear to be operating effectively.</p>		<ul style="list-style-type: none"> <li>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> <li>• Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> <li>• Focused testing of accounting accruals and prepayments.</li> </ul>
<p><b>2. Significant estimation and judgment: other land and buildings, council dwellings and schools PPP valuations</b></p> <p>The council held other land and buildings, including its council dwellings and school PPP estate, with a net book value of more than £982.654 million as at 31 March 2023.</p> <p>There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations.</p> <p>The assets are revalued on a five-year rolling basis. Values may also change</p>	<ul style="list-style-type: none"> <li>• Revaluations completed by Royal Institute of Chartered Surveyors (RICS) qualified surveyors.</li> <li>• Revaluations carried out for all assets as part of rolling revaluation programme.</li> <li>• Detailed working papers retained to support asset reviews and impairments.</li> <li>• An annual impairment review is undertaken by the registered valuer and</li> </ul>	<ul style="list-style-type: none"> <li>• Review the information provided to the valuer to assess for completeness.</li> <li>• Evaluate the competence, capabilities, and objectivity of the professional valuer.</li> <li>• Obtain an understanding of management's involvement in the valuation process to assess if appropriate oversight has occurred.</li> <li>• Test the reconciliation between the financial ledger and the asset register.</li> <li>• Evaluate management's assessment of why it considers that the land and buildings not revalued in 2023/24 are not materially misstated. We will critically assess the appropriateness of any assumptions.</li> <li>• Critically assess the adequacy of the council's disclosures regarding the assumptions in relation to the valuation of other land and buildings and council dwellings.</li> </ul>

Significant risk of material misstatement	Sources of management assurance	Planned audit response
<p>year on year, and it is important that the council ensures the financial statements accurately reflect the value of the assets.</p> <p><b>Risk:</b> Valuations of these assets are materially misstated.</p>	<p>reviewed by management.</p>	

Source: Audit Scotland

## Other area of audit focus

**17.** As part of our assessment of audit risks, we have identified one other area where we consider there is also a risk of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider this to represent a significant risk. We will keep this area under review as our audit progresses.

**18.** The other area of specific audit focus is:

- **Pension asset/liability:** East Ayrshire Council recognised an asset of £22.612 million relating to its share of Strathclyde Pensions Fund at 31 March 2023. This an area of audit focus, due to the material value and significant assumptions used in the calculation of the asset.

## Consideration of the risks of fraud in the recognition of revenue and expenditure

**19.** As set out in ISA (UK) 240 (*The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*), there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue income may be misstated resulting in a material misstatement in the financial statements. We have rebutted this presumed risk in 2023/24 as, while the possibility of fraud exists, we do not judge it to be a significant risk due to the nature of the majority of the council's income streams, namely government funding and grants.

**20.** In line with Practice Note 10 (*Audit of financial statements and regularity of public sector bodies in the United Kingdom*), as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. We have considered each of the council's expenditure streams, and based on our knowledge of the council, prior year considerations and our risk assessment to date, we do not consider these to be susceptible to material misstatement due to fraud. We also consider there to be limited



incentive and opportunity for the manipulation of expenditure recognition in the financial statements. We have therefore rebutted the risk of material misstatement due to fraud in expenditure recognition for 2023/24.

**21.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

## **Audit of the management commentary, annual governance statement and remuneration report**

**22.** In addition to the appointed auditor's opinion of the financial statements, the Accounts Commission prescribes that the appointed auditor should provide opinions as to whether the management commentary, annual governance statement, and the audited part of the remuneration report, have been compiled in accordance with the appropriate regulations and frameworks and are consistent with the financial statements.

**23.** To inform these opinions we will consider whether the disclosures within each statement comply with the requirements of the applicable guidance, and confirm that relevant information reflects the contents of the financial statements and other supporting documentation, including:

- **Management commentary:** Consideration of performance information reported to council committee's and published during the year.
- **Annual governance statement:** Reviewing the Local Code of Corporate Governance, considering the annual assurance statements completed, and prepared by Senior Officers to provide assurances to the Chief Executive, and Internal Audit's annual assurance statement.
- **Remuneration report:** Obtaining and reviewing payroll data and HR reports.

**24.** Based on our knowledge of the audit, and the established procedures in place to produce these statements, we have not identified any specific risks to be communicated to those charged with governance in relation to the audit of the management commentary, annual governance statement, and audited part of the remuneration report.

## **Group Consideration**

**25.** As group auditors, we are required under ISA (UK) 600 (*Audits of group financial statements (including the work of component auditors)*) to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group accounts.

**26.** The council has a group which comprises component entities including subsidiaries, associates, and joint ventures. The audits of the financial information of some of the components are performed by other auditors. We will obtain sufficient appropriate audit evidence in relation to the consolidation process and the financial information of the components on which to base our group audit opinion.

## Audit of the trusts registered as Scottish charities

**27.** The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor's report is required for each registered charity where members of the council are sole trustees, irrespective of the size of the charity.

**28.** East Ayrshire Council administers three such registered charities, disclosed in a single set of annual accounts, with total assets of £0.037 million. This is in accordance with the connected charities rules. The preparation and audit of annual accounts of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

**29.** Other than a risk of management override of controls which has also been identified as risks in respect of the council's annual accounts, no specific planning risks were identified in respect of the charity's annual accounts.

## Materiality levels for the 2023/24 audit of trusts registered as Scottish charities

**30.** Materiality levels for the various trusts are set out in [exhibit 3](#).

### Exhibit 3

2023/24 materiality levels for trusts registered as Scottish charities

Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
<b>East Ayrshire Council Charitable Trusts (SC025073)</b>	£1 (Based on 2% of audited 2022/23 gross expenditure)	£0.70 (Based on 70% of planning materiality)	£0.05
<b>Miss Annie Smith Mair Newmilns Trust Fund (SC021095)</b>	£65 (Based on 2% of audited 2022/23 gross expenditure)	£45.50 (Based on 70% of planning materiality)	£3.25
<b>Archibald Taylor Fund (SC019308)</b>	£1,300 (Based on 2% of audited 2022/23 gross expenditure)	£910 (Based on 70% of planning materiality)	£65.00

Source: Audit Scotland

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# Wider Scope and Best Value

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## Introduction

**31.** The [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

**32.** In summary, the four wider scope areas cover the following:

- **Financial management:** means having sound budgetary processes. We will consider the arrangements to secure sound financial management including the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error, and other irregularities.
- **Financial sustainability:** as auditors, we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium-term (two to five years) and longer-term (longer than five years).
- **Vision, leadership, and governance:** we conclude on the arrangements in place to deliver the vision, strategy and priorities adopted by the council. We also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes:** we will consider how the council demonstrates economy, efficiency, and effectiveness through the use of financial and other resources.

## Significant wider scope risks

**33.** Our planned work on the wider scope areas is risk based and proportionate. Our risk assessment has not identified any significant risks in respect of the above wider scope areas.

## Financial sustainability

**34.** Whilst not a significant audit risk, the challenging financial environment in which the council, along with other public sector bodies, is operating in, has been identified as an area of audit focus. There are challenges to the medium and longer-term financial sustainability due to the uncertainty over future Scottish Government funding allocations, the rising cost of inflation and the cost of implementing future pay settlements. Our annual audit report will include

comment on the council's 2023/24 financial outturn, 2024/25 budget, and its medium-term financial plan.

**35.** Our planned work on our wider scope responsibilities is risk based and proportionate and in addition to local risks we consider challenges which are impacting the public sector. In 2023/24 we will consider the council's approach to tackling climate change.

### Climate Change

**36.** Tackling climate change is one of the greatest global challenges. The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change. The Auditor General and Accounts Commission are developing a programme of work on climate change.

**37.** In 2023/24, as part of our Best Value work, we will gather information on the council's arrangements for responding to climate change covering areas such as the development of climate change strategies and the monitoring and reporting of progress against targets for reducing emissions.

### National Fraud Initiative (NFI)

**38.** The council participates in the NFI in Scotland. We will monitor the council's progress with investigating the matches identified by this process.

### Best Value

**39.** Under the 2021 [Code of Audit Practice](#), the audit of Best Value in councils is fully integrated within our annual audit work. Auditors are required to evaluate and report on the performance of councils in meeting their Best Value duties.

**40.** Best Value at the council will be assessed comprehensively over the period of the audit appointment and will include an annual evaluation of the council's approach to demonstrating improvement in the effective use of resources and public performance reporting. We will also follow up findings reported previously on Best Value, including last years work on leadership, to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above. As part of our annual work on Best Value, we conduct thematic reviews as directed by the Accounts Commission. In 2023/24, the thematic review across the sector will be on workforce innovation and will consider how councils are responding to the current workforce challenge through building capacity, increasing productivity, and innovation. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

**41.** At least once every five years, the Controller of Audit will report to the Accounts Commission on East Ayrshire Council's performance in meeting its Best Value duties. The second year of the programme is from October 2023 to August 2024. East Ayrshire Council is not included in the second year of the programme.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**42.** Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs, as detailed in [exhibit 4](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**43.** The deadline for the presentation of the annual audit plan is 31 March 2023. Where this is not possible due to committee dates and scheduling of meetings, the annual audit plan will be submitted to Audit Scotland by this date. The annual audit plan will then be presented to the April Governance and Scrutiny Committee.

**44.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy.

**45.** We will provide an independent auditor's report to East Ayrshire Council (the council) and the Accounts Commission setting out our opinions on the annual accounts. We will provide the council and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

**46.** We plan to issue our Independent Auditor's Report and Annual Audit Report by the target date. [Exhibit 4](#) outlines the target dates for our audit outputs.

## Exhibit 4

### 2023/24 Audit outputs

Audit Output	Latest date	Governance and Scrutiny Committee Date
Annual Audit Plan	31 March 2024 Submission to Audit Scotland	18 April 2024
Best Value Management Report	30 September 2024	20 June 2024
Independent Auditor's Report	30 September 2024	26 September 2024
Annual Audit Report	30 September 2024	26 September 2024

Source: Audit Scotland



## Timetable

**47.** To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [exhibit 5](#) that has been discussed and agreed with management.

**48.** We intend to take a hybrid approach to the 2023/24 audit with a blend of onsite and remote working. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes for the completion of the audit under review. Progress will be discussed with management over the course of the audit.

## Exhibit 5

### Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	27 June 2024
Latest submission date for the receipt of the unaudited accounts with complete working papers package.	27 June 2024
Latest date for final clearance meeting with the Chief Financial Officer and Head of Finance and ICT, agreement of the audited and unsigned annual accounts and the proposed annual audit report.	To be confirmed
Issue of proposed annual audit report, letter of management representation and proposed independent auditor's report to those charged with governance.	5 September 2024
Presentation of proposed annual audit report to those charged with governance. Approval of the East Ayrshire Council annual accounts by those charged with governance, independent auditor's report signed electronically following this approval and the final annual audit report issued.	26 September 2024
Certified Non-Domestic Rates Return, Housing Benefit subsidy claim and WGA assurance.	To be confirmed

Source: Audit Scotland

## Audit fee

**49.** In determining the audit fee, we have taken account of the risk exposure of the council and the planned management assurances in place. The agreed audit fee for 2023/24 is £355,620 (£335,500 in 2022/23).

**50.** We have also agreed an audit fee of £1,200 (£1,200 in 2022/23) for the audit of the registered charities administered by the council.

**51.** Our fees have increased in 2023/24 and this reflects the current audit market and the rising costs in delivering high quality audit work. There are increased regulatory expectations and risks placed on audit and its quality, as well as a widening in the scope of work audit must cover.

**52.** In setting the fee for 2023/24 we have assumed that the council has effective governance arrangements and will prepare comprehensive and accurate annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

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# Other matters

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## Internal audit

**53.** It is the responsibility of the council to establish adequate internal audit arrangements. The council's internal audit function is provided by its internal audit section led by the Chief Internal Auditor.

**54.** While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our annual accounts and wider scope audit responsibilities.

## Independence and objectivity

**55.** Auditors appointed by the Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the annual accounts, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors.

**56.** Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**57.** The appointed auditor for East Ayrshire Council is Fiona Mitchell-Knight, Audit Director. Louisa Yule, Senior Audit Manager is the appointed auditor of the registered charities administered by the council. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the council or charitable trusts.

## Audit Quality

**58.** Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

**59.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits and ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews.



**60.** To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews. Progress with implementing improvement actions is regularly monitored by Audit Scotland's Quality and Ethics Committee

**61.** Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

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# Appendix 1. Your audit team

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**62.** The core members of the audit team involved in the audit of East Ayrshire Council are noted below. The audit team will be supplemented by additional staff during peak times.

- Fiona Mitchell-Knight FCA, Audit Director
- Louisa Yule CPFA, Senior Audit Manager
- Sanya Ahmed CA, Senior Auditor

**63.** The local audit team is supported by a specialist technical accounting team, all of whom have considerable experience of public bodies and work with accounting regulatory bodies.

# East Ayrshire Council

## Annual Audit Plan 2023/24

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](http://www.audit-scotland.gov.uk/accessibility)

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
Phone: 0131 625 1500 Email: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)