

Scottish Housing Regulator

2022/23 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Scottish Housing Regulator and the Auditor General for Scotland

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Key messages

2022/23 annual report and accounts

- 1 Scottish Housing Regulator's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2 The Performance Report, the Governance Statement and the audited part of the Remuneration and Staff Report were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Minister.
- 3 Key risks identified for the audit of Scottish Housing Regulator's annual report and accounts were outlined in our Annual Audit Plan presented to the Audit and Risk Assurance Committee in March 2023. There are no significant matters from that work to draw to the attention of those charged with governance.

Financial sustainability

- 4 Scottish Housing Regulator operated within its revised revenue budget and recorded an underspend of £0.070 million against its revenue budget. Capital funding was returned to Scottish Government during the year due to delays in the planned office move.
- 5 Scottish Housing Regulator has developed high level financial projections and have undertaken scenario planning around some key assumptions.
- 6 The workforce strategy is continuing to be developed. Actions have been agreed for 2023/24 and Management Team will receive quarterly updates on progress.
- 7 Climate change targets have been established and approved by the Board. Actions have been agreed to contribute towards achieving these targets including investment in office accommodation and technology.
- 8 The Board and Audit and Risk Assurance Committee have reviewed and refined the organisations approach to demonstrating their commitment to Best Value.

Introduction

1. This report summarises the findings from the 2022/23 annual audit of Scottish Housing Regulator (SHR). The scope of the audit was set out in an Annual Audit Plan presented to the 14 March 2023 meeting of the Audit and Risk Assurance Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of SHR's annual report and accounts
- the following wider scope areas that frame public audit as set out in the [Code of Audit Practice 2021](#), which for less complex bodies includes
 - conclusions on financial sustainability
 - a review of the Annual Governance Statement

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

Audit appointment from 2022/23

3. I, Louisa Yule, have been appointed by the Auditor General as auditor of SHR for the period from 2022/23 until 2026/27. The 2022/23 financial year was the first of my five-year appointment. My appointment coincides with the new [Code of Audit Practice](#) (the Code) which was introduced for financial years commencing on or after 1 April 2022.

4. My team and I would like to thank Board and Audit Committee members, management and staff, particularly those in finance, for their cooperation and assistance in this year and we look forward to working together constructively over the course of the five-year appointment.

Responsibilities and reporting

5. SHR 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 Scottish Ministers.

6. SHR is also responsible for compliance with legislation and for establishing arrangements for governance, propriety and regularity that enable the board to successfully deliver its objectives.

7. The responsibilities of the independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2021](#) and supplementary guidance and International Standards on Auditing in the UK.

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

9. This report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers, and dates for implementation.

Auditor Independence

10. 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 2022/23 audit fee of £24,100 as set out in our 2022/23 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

11. We add value to SHR 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 arrangements to ensure the best use of resources and financial sustainability.
- sharing intelligence and good practice identified.

Part 1. Audit of 2022/23 annual report and accounts

Public bodies are required to prepare annual report and accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

Main judgements

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

The Performance Report, the Governance Statement and the audited part of the Remuneration and Staff Report were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

Key risks identified for the audit of SHR's annual report and accounts were outlined in our Annual Audit Plan presented to the Audit and Risk Assurance Committee in March 2023. There are no significant matters from that work to draw to the attention of those charged with governance.

Audit opinions on the annual report and accounts are unmodified.

12. The board approved the annual report and accounts for SHR for the year ended 31 March 2023 on 29 August 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- expenditure and income are regular and in accordance with applicable enactments and guidance
- the audited part of the remuneration 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 was assessed on receipt of the unaudited annual report and accounts as £0.096 million.

13. Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the accounts, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

14. Our initial assessment of materiality was carried out during the risk assessment and planning phase of the audit and included within our annual audit plan. This was reviewed and revised on receipt of the unaudited annual report and accounts and is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£0.096 million
Performance materiality	£0.067 million
Reporting threshold	£0.003 million

15. The overall materiality threshold was set with reference to gross expenditure, which we judged as the figure most relevant to the users of the financial statements.

16. Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 70% of overall materiality, reflecting the low level of errors reported in prior year audits and the experience of the finance team within SHR.

17. It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.

Significant findings and key audit matters

18. Under International Standard on Auditing (UK) 260, we communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices.

19. The Code of Audit Practice also requires all audits to communicate key audit matters within the annual audit report under International Standard on Auditing (UK) 701. These are matters that we judged to be of most significance in our audit of the financial statements.

20. We have no significant issues to report from the audit, however, there were a number of non-material misstatements and disclosure amendments identified within the annual report and accounts which were above our reporting threshold.

- **Intangible assets:** The useful life of intangible assets was reduced from 7 years to 5 years during the year as management view this as being more reflective of the operational life of the asset. This adjustment had not been processed prior to the preparation of the unaudited accounts and was processed as part of the audit adjustments resulting in a reduction of £0.038 million to intangible assets.
- **Untaken leave accrual:** The FReM, in accordance with IAS 19 Employee Benefits, requires bodies to recognise the liability for any untaken holiday at the year-end that can be carried forward. We reviewed the calculation and noted that the daily rate applied within the calculation was 1/365 and that a more accurate reflection of the cost would be based on contracted working days, which would be a rate of 1/261 as this excludes weekends. An adjustment which increased trade and other payables by £0.056 million was processed through the accounts.
- **Remuneration Report:** A number of disclosure amendments were processed as part of the audit to the disclosures within the unaudited accounts. These included updating the staff cost table, prior year pension figures for officials and annualised salary disclosures.

Our audit work responded to the risks of material misstatement we identified in the annual report and accounts.

21. We have obtained audit assurances over the identified significant risks of material misstatement to the annual report and accounts. [Exhibit 2](#) sets out the significant risks of material misstatement to the financial statements we identified in our 2022/23 Annual Audit Plan. It also summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 2

Identified significant risks of material misstatement in the annual report and accounts.

Audit risk	Assurance procedure	Results and conclusions
1. Risk of material misstatement due to fraud caused by management override of controls	Assess the design and implementation of controls over journal entry processing including making inquiries of	We assessed the design and implementation of controls over journal entry and

Audit risk	Assurance procedure	Results and conclusions
<p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</p> <p>Test journals at the year-end and post-closing entries and focus on significant risk areas.</p> <p>Consider the need to test journal entries and other adjustments during the period.</p> <p>Evaluate significant transactions outside the normal course of business.</p> <p>Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.</p> <p>We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</p> <p>Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</p> <p>Focussed testing of accounting accruals and prepayments.</p>	<p>authorisation and concluded that these were appropriate.</p> <p>We reviewed the listing of year-end journals. We assessed the listing and considered risk factors including seldom used account codes and journals processed by infrequent posters. We selected a sample of journals to test and concluded that there were no indications of management override of controls.</p> <p>No significant transactions outside the normal course of business were identified.</p> <p>Review of related party relationships and transactions did not identify any issues.</p> <p>We reviewed accounting estimates and following adjustments to the untaken leave accrual concluded these were appropriate.</p> <p>Our testing confirmed that expenditure was properly accounted for in the correct financial year.</p> <p>Focussed testing of accruals did not identify any issues.</p> <p>Conclusion: Our audit work has not identified any evidence of management override of controls.</p>
<p>2. Estimation in the valuation of intangible assets. There is a significant degree of subjectivity in the valuation of intangible assets. Valuations</p>	<p>Evaluate the basis for management's estimate to ensure it is reasonable and in line with the accounting framework.</p>	<p>Following a prior year audit recommendation, SHR revisited their accounting policy in relation to the useful life of intangible assets.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>are based on specialist and management assumptions and changes in these can result in material changes to valuations.</p> <p>Scottish Housing Regulator hold their internally generated Business Information System as an intangible asset, with a net book value of £0.332m. This is measured at amortised replacement cost.</p>	<p>Review the appropriateness of the method and underlying assumptions used to carry out the valuation.</p> <p>Test the reconciliation between financial ledger and the asset register.</p>	<p>An audit adjustment was processed following receipt of the 2022/23 unaudited accounts to reduce the useful asset life from 7 years to 5 years.</p> <p>The impact of the change was a reduction to the net book value of intangible assets within the accounts by £0.038 million.</p> <p>Through review we confirmed that the asset register and accounting policy has been updated to reflect the new useful life of the Business Information System.</p> <p>Conclusion: Management reassessed and updated the useful life of the Business Information System from 7 to 5 years to reflect its operational life.</p>

The unaudited annual report and accounts were received in line with the agreed timetable.

22. The unaudited annual report and accounts were received in line with our agreed audit timetable on 3 May 2023. The underlying working papers provided were of a good standard and additional information was provided as requested throughout the course of the audit.

Governance Statement and Performance Report is consistent with the financial statements.

23. Our review of the governance statement and performance report within the 2022/23 annual report and accounts concluded that both are consistent with the financial statements and properly prepared in accordance with the accounts direction.

24. The governance statement reflects the governance and risk management arrangements and the review of effectiveness of internal control.

25. The performance report contains details of the work of SHR throughout the year and is linked to its strategic priorities. In early 2022/23 a new strategy was published and contained six strategic priorities. The Operating Plan reflects these priorities and sets out how these will be delivered. The activities to meet these priorities include undertaking regulatory duties, publishing guidance and advisory information and collating and publishing data.

26. Our work concluded that the performance report reflected the work undertaken during the year in relation to planned actions set out in the Operating Plan.

Good progress was made on prior year recommendations.

27. SHR has made substantial progress in implementing the audit recommendations identified by their previous auditor, Azets. Three recommendations were included in the prior year report and two of these have been fully addressed. The final action relates to the development of a workforce plan and progress against this action is detailed at paragraph 39. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

Part 2. Financial sustainability

Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

Conclusion

Scottish Housing Regulator operated within its revised revenue budget and recorded an underspend of £0.070 million against its revenue budget. Capital funding was returned to Scottish Government during the year due to delays in the planned office move.

Scottish Housing Regulator has developed high level financial projections and have undertaken scenario planning around some key assumptions.

The workforce strategy is continuing to be developed. Actions have been agreed for 2023/24 and Management Team will receive quarterly updates on progress.

Climate change targets have been established and approved by the Board. Actions have been agreed to contribute towards achieving these targets including investment in office accommodation and technology.

The Board and Audit and Risk Assurance Committee have reviewed and refined the organisations approach to demonstrating their commitment to Best Value.

Audit work has addressed the wider scope risks identified in our Annual Audit Plan

28. [Exhibit 3](#) sets out the wider scope risks relating to Financial Sustainability we identified in our 2022/23 audit. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 3

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

Audit risk	Assurance procedure	Results and conclusions
1. Financial Sustainability Scottish Housing Regulator continue to face challenges to	Review of budget monitoring reports presented to the Audit	We have reviewed budget monitoring reports presented

Audit risk	Assurance procedure	Results and conclusions
<p>their financial sustainability due to uncertainty over future funding allocations as Scottish Government provide funding on an annual basis.</p> <p>In the short to medium term there will be continued financial uncertainties and pressures. There is a risk that detailed financial projections and analysis will not be available to support robust medium to long term financial planning decisions.</p>	<p>and Risk Assurance Committee.</p> <ul style="list-style-type: none"> • Discussions with management on financial plans and budgets. 	<p>to the Board on a quarterly basis.</p> <p>We have reviewed high level financial assumptions and projections for the next five years. These include some scenario planning including considering the impact of variables around pay inflation and non-pay expenditure costs.</p> <p>We also reviewed financial monitoring arrangements and concluded that these were appropriate.</p> <p>Conclusion: The 2023/24 budget allocation from the Scottish Government has increased. A significant proportion of the budget represents staff costs, therefore the increase in budget will allow SHR to recruit to vacant posts.</p>

SHR operated within its revised budget for 2022/23

29. SHR is a Non-Ministerial Department body and receives its funding directly from the Scottish Government. SHR is responsible for ensuring that the financial outturn position at the year-end is within the budget allocated by Scottish Ministers.

30. The Scottish Government's 2022/23 budget was published in December 2021. It outlined a revenue budget for SHR of £4.920 million, a capital budget of £0.200 million and a non-cash budget of £0.214 million. SHR received a budget revision as part of the Spring Budget, which reduced the revenue budget by £0.100 million to £4.820 million.

31. The final revenue outturn position for SHR was an underspend of £0.070 million against the final budget. This was largely due to staff vacancies and reductions in office accommodation costs due to the planned office move from Buchanan House in November 2022.

32. In March 2023, SHR returned £0.180 million of their capital funding to Scottish Government due to delays on fit-out of the new office.

33. [Exhibit 4](#) below shows SHR reported financial outturn performance against Departmental Expenditure Limits (DEL).

Exhibit 4

Performance against DEL in 2022/23

Performance	Initial budget £m	Final budget £m	Outturn £m	Over/(under) spend against final budget £m
Resource DEL	4.920	4.820	4.799	(0.021)
Non-Cash	0.214	0.214	0.099	(0.115)
Capital DEL	0.200	0.020	0.007	(0.013)
Total DEL	5.334	5.054	4.905	(0.149)

Source: Scottish Housing Regulator Annual Report and Accounts 2022/23

SHR prepared and approved an annual budget for 2023/24 alongside high-level five-year projections which included scenario planning around key assumptions.

34. The Board approved the 2023/24 budget in March 2023. SHR have received an increase in their funding allocation for the year. Revenue funding will increase by £0.398 million to £5.318 million and capital funding will increase from £0.200 million to £0.400 million. The non-cash budget will remain around £0.200 million and will cover the depreciation of IT assets.

35. The funding settlement allows SHR to meet the increased pay costs following the 2021/22 pay award and will also provide an opportunity to recruit to vacant posts. Staff costs account for 82% of the total revenue budget which outlines the importance of robust workforce planning arrangements.

36. Accommodation costs are projected to be lower in 2023/24 due to being in interim accommodation until finalising and moving to new office accommodation. The accommodation budget has remained at same level as 2022/23 to allow for flexibility and potential draw down if needed to support the fit-out costs of the new office.

37. The capital budget of £0.400m will be used for office fit-out costs. This is approximately £0.080m less than requested from Scottish Government. The original fit-out estimates are based on a standardised industry approach to building cost modelling with assumptions rather than costs tailored specifically to the initial proposed office location. The budget paper notes that the smaller than expected capital budget and absence of early fit-out progress could put pressure on the capital budget.

38. SHR prepared high level five-year financial projections which include scenario planning around key assumptions including pay awards and inflation. Given the high proportion of staffing costs as a percentage of the overall budget,

SHR should ensure that the workforce strategy and financial plans and budgets are closely linked to ensure the sustainability of services in the medium term.

SHR continue to deliver a planned programme of workforce activities.

39. The previous auditors, Azets, recommended that SHR should develop a robust Workforce Strategy. The strategy should include future succession planning and expected vacancy rates alongside the continued need to operate within a balanced budget.

40. During the year, Management Team considered the workforce activities which have been undertaken since 2018. This includes the organisational restructure which moved from three divisions to two groups, managing the impact of Covid, the organisational approach to staff changes and recruitment activities and making the case for funding to the Scottish Government. There is a recognition that the current approach could be strengthened to help the organisation with future workforce initiatives and could focus on organisational structure, staff demographics, succession planning, skills and knowledge, future funding, policy, and wider environmental issues.

41. Management Team have been presented with proposed workforce priorities and core assumptions and drivers for future workforce activities. Workforce planning activities have been established for 2023/24 including a review of induction arrangements, a staff skills audit and updating the learning and development strategy.

42. It has been agreed that Management Team will receive a quarterly update detailing progress against each activity, and this will provide an opportunity to review progress, identify any additional activities required and make any changes or refinement to changes outlined. Additionally, each month there will be a standing item 'People' on the management team agenda as a further opportunity to discuss any relevant issues.

43. Changes to the workforce planning priorities will be reflected in the operating plan which will be approved by the Board as part of the established quarterly Board reporting mechanisms.

Recommendation 1

SHR should continue to monitor progress against planned workforce activities and adjust future priorities and activities to reflect changes to budget allocations and financial projections.

Climate change arrangements

44. 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.

45. In November 2022 SHR board approved the climate change targets to:

- achieve net zero for scope 1 and scope 2 emissions by 2025.
- achieve the national ambition to reduce annual car miles by 20% by 2030.

46. SHR plan to achieve the targets through investment in their new planned office accommodation and investment in technology. The costs associated with these projects have been built into budget projections.

47. The 2022/23 annual report and accounts outlines the targets set. Progress will be reported to the board and within the 2023/24 annual report and accounts.

48. The Auditor General and Accounts Commission are developing a programme of work on climate change. This involves a blend of climate change-specific outputs that focus on key issues and challenges as well as moving towards integrating climate change considerations into all aspects of audit work.

SHR has reviewed and refined their approach to demonstrating their commitment to Best Value

49. [Ministerial guidance to Accountable Officers](#) for public bodies and the [Scottish Public Finance Manual](#) (SPFM) sets out the accountable officer's duty to ensure that arrangements are in place to secure best value. The guidance sets out the key characteristics of best value and states that compliance with the duty of best value requires public bodies to take a systematic approach to self-evaluation and continuous improvement.

50. During the year the Audit and Risk Assurance Committee reviewed SHR's approach to Best Value. The committee reflected on approaches previously adopted and considered how best to demonstrate the organisations commitment to best value. It was agreed that a new section would be developed in Board papers to help monitor and demonstrate SHR's commitment to best value.

51. The Board approved this recommendation in February 2023. Furthermore, the Audit and Risk Assurance Committee have committed to developing this approach for their committee papers.

Appendix 1. Action plan 2022/23

2022/23 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Workforce Strategy</p> <p>Management continue to deliver planned workforce activities. Arrangements are in place for progress updates to Management Team.</p> <p>Risk - Without robust workforce planning, there is a risk that SHR will not be able to operate effectively whilst maintaining financial balance.</p>	<p>SHR should continue to monitor progress against planned workforce activities and adjust future priorities and activities to reflect changes to budget allocations and financial projections.</p> <p>Paragraph 43</p>	<p>We will review progress against our agreed activities quarterly and be ready to adjust our priorities and activities to reflect future budget changes and financial projections.</p> <p>Iain Muirhead, Director of Digital and Business Support</p> <p>Quarterly, to March 2024</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>2. Intangible asset useful life</p> <p>Internally developed intangible assets are deemed to have an estimated useful life of seven years, as outlined in SHR's accounting policies. However, management indicated that the operational life of this asset from 1 April 2022 is</p>	<p>Management should undertake a review of the estimated useful life of assets in 2022/23, and on a regular basis, to ensure these remain appropriate and reflective of current operational plans.</p>	<p>Management have reviewed the estimated useful life of intangible assets in 2022/23 and have reduced it to five years as they view this as the operational life of the asset.</p> <p>Action complete</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>currently estimated as between three to five years.</p> <p>Risk – If the estimated useful life of assets is not subject to regular review, there is a risk that the annual amortisation charge and valuation of the asset are materially misstated in the annual accounts.</p>		
<p>3. Policies and procedures</p> <p>The anti-fraud and anti-bribery policies appear to be overdue for review, referring to positions within SHR that no longer exist.</p> <p>These documents do not record date of approval or date of next review; this is also true of the whistleblowing policies.</p> <p>Risk – There is a risk that policies relating to the prevention and detection of fraud and irregularity are not fit for purpose if they are not subject to regular review.</p>	<p>Policies and procedures, specifically those relating to the prevention and detection of fraud and irregularity, should be kept under regular review. A control sheet should be maintained on each document recording date of approval, document owner and date of next review.</p>	<p>The fraud and anti-bribery policies were approved by the Board in March 2023.</p> <p>Action complete</p>
<p>4. Workforce plan (risk from 2018/19)</p> <p>Management recognise the value in developing a more strategic approach to workforce planning and intend to present an update to ARAC in September 2022 on action taken by management. At this stage they will consider the future timing and delivery method of the next phase of workforce planning.</p> <p>Risk - Without robust workforce planning, there is a risk that SHR will not be able to operate effectively whilst</p>	<p>SHR should incorporate the current work undertaken on staffing (2018/19) and bring this together in a robust Workforce Strategy.</p> <p>This should include future succession planning and expected vacancy rates to continue to meet balanced budgets moving forward.</p>	<p>See action plan point 1</p>

Issue/risk	Recommendation	Agreed management action/timing
maintaining financial sustainability.		

Scottish Housing Regulator

2022/23 Annual Audit Report

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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