# Quality Meat Scotland

## 2023/24 Annual Audit Report

Prepared for Quality Meat Scotland and the Auditor General for Scotland
June 2024

# Contents

# Key messages

## Audit of 2023/24 annual report and accounts

1. Audit opinions on the annual report and accounts are unmodified.
2. No issues were identified from our work in response to the significant risk of material misstatement (due to fraud caused by management override of control) in the financial statements.
3. The financial statements were amended to reflect all our audit findings and as a result expenditure and trade payables decreased and reserves increased by £2,412.
4. Performance Report disclosures were reviewed in response to last year's recommendation. Key performance indicators are being developed to support delivery of the five-year strategy and performance against these will be measure and reported next year.

## Wider scope

5. QMS made a surplus of £254,000 in 2023/24 compared to a budgeted deficit of £59,000. The majority (£302,000) of this favourable outturn relates to delays in projects resulting from staff restructuring to support delivery of the new five-year strategy.
6. Reserves at 31 March 2024 exceed the minimum level set by the Board. Management are currently discussing how to use these excess reserves.
7. In order to ensure its medium-term financial sustainability, QMS has increased the red meat levy by 6.8% with effect from 1 April 2024 and annual increases will be applied in the following four years.
8. Governance Statement disclosures are consistent with the financial statements and comply with statutory guidance.
9. Openness and transparency arrangements have been reviewed and minutes were published timeously during the year. Data considered commercially sensitive has been removed from these minutes, but this is not made clear.

# Introduction

**1.** This report summarises the findings from the 2023/24 annual audit of Quality Meat Scotland (QMS) and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

**2.** The scope of our audit was set out in our Annual Audit Plan which was presented to the Audit and Risk Management Committee in March 2024. This Annual Audit Report includes matters arising from an audit of QMS's annual report and accounts, and conclusions on financial sustainability and the appropriateness of the disclosures in the Governance Statement.

**3.** We would like to thank all members, management and staff, particularly those in finance, for their co-operation and assistance this year.

## Responsibilities and reporting

**4.** QMS has primary responsibility for ensuring the proper financial stewardship of its resources. This includes preparing its annual report and accounts in accordance with the accounts direction from Scottish Ministers. QMS is also responsible for compliance with legislation and for establishing appropriate and effective arrangements for governance, propriety and regularity.

**5.** 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 (ISAs).

**6.** This report contains an agreed action plan at the Appendix which sets out specific recommendations, responsible officers, and dates for implementation. 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.

## Auditor independence

**7.** We confirm that we comply with the Financial Reporting Council's Ethical Standard and that we have not undertaken any non-audit related services. The audit fee of £15,860, set out in our 2023/24 Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity or independence.

## Adding value through the audit

**8.** We aim to help QMS promote improved standards of governance, better management and decision making and more effective use of resources. We do this by sharing intelligence and good practice and by identifying and providing insight on significant risks and making clear recommendations for improvement.

# Part 1. Audit of 2023/24 annual report and accounts

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

## Main judgements

Audit opinions on the annual report and accounts are unmodified.

No issues were identified from our work in response to the significant risk of material misstatement in the financial statements.

The financial statements were amended to reflect all our audit findings and as a result expenditure and trade payables decreased and reserves increased by £2,412.

Performance Report disclosures were reviewed in response to last year's recommendation. Key performance indicators are being developed to support delivery of the five-year strategy and performance against these will be measure and reported in next year's Performance Report.

### Audit opinions on the annual report and accounts are unmodified

**9.** The Board approved the annual report and accounts for QMS for the year ended 31 March 2024 on 6 June 2024. The independent auditor's report includes the following opinions on the annual report and accounts:

- the financial statements give a true and fair view and are properly prepared in accordance with the financial reporting framework
- expenditure and income transactions were regular and in accordance with applicable enactments and guidance
- the audited parts of the Remuneration and Staff Report have been prepared in accordance with the relevant legislation and directions made by Scottish Ministers

- the Performance Report and Governance Statement are consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

## The 2023/24 annual report and accounts were certified on 6 June 2024 in line with the agreed audit timetable

**10.** We received the unaudited financial statements on 29 April 2024 in line with the agreed audit timetable, although a complete set of accounts including the Performance Report was not received until 7 May 2024. Management provided good support to the audit team, and we were able to certify the annual report and accounts in accordance with the agreed timetable.

## Overall materiality was assessed on receipt of the annual report and accounts as £132,000

**11.** 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 impact the 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, and it is ultimately a matter of the auditor's professional judgement.

**12.** Our initial assessment of materiality was carried out during the risk assessment phase of the audit and was based on the audited 2022/23 annual report and accounts. These materiality levels were reported in our Annual Audit Plan.

**13.** On receipt of the unaudited annual report and accounts we reconsidered our materiality levels based on gross expenditure for the year ended 31 March 2024. Our revised materiality levels are set out in Exhibit 1.

### Exhibit 1
**Materiality values**

| Materiality level | Amount |
|---|---|
| Overall materiality | £132,000 |
| Performance materiality | £86,000 |
| Reporting threshold | £7,000 |

**14.** 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 65% of overall materiality as detailed in the Annual Audit Plan.

## No issues were identified from our work in response to the significant risk of material misstatement in the accounts

**15.** Exhibit 2 sets out the significant risk of material misstatement to the financial statements identified in our 2023/24 Annual Audit Plan. It also summarises the further audit procedures performed during the year to obtain assurances over these risks and the conclusions from the work completed.

### Exhibit 2
**Identified significant risk of material misstatement to the financial statements**

| Audit risk | Assurance procedure | Results and conclusions |
|---|---|---|
| **1. Risk of material misstatement due to fraud caused by management override of controls**<br><br>As stated in ISA (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. | Tested journals at the year-end and post-closing entries focusing on significant risk areas.<br><br>Considered the need to test journal entries and other adjustments during the period.<br><br>Evaluated significant transactions outside the normal course of business.<br><br>Undertook substantive testing of income and expenditure transactions around the year-end to confirm they were accounted for in the correct financial year.<br><br>Tested a sample of accruals and accrued income focussing on significant risk areas.<br><br>Assessed any changes to the methods and underlying assumptions used to prepare material accounting estimates compared to the prior year.<br><br>We did not make enquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments as none were identified from our review. | No issues were identified from our sample testing of journals (both year-end and from throughout the year).<br><br>We did not identify any unusual transactions that we considered outwith the normal course of business.<br><br>We identified six transactions that were not accounted for in the correct financial year (see Exhibit 3, points 1 & 2) but the nature of these did not indicate management override of controls to impact the year-end position.<br><br>We did not identify any material accounting estimates, unusual journal entries or other adjustments.<br><br>**Conclusion:** there is no evidence of management override of controls to manipulate the financial position reported in the annual report and accounts. |

**16.** Our 2023/24 Annual Audit Plan also identified one area that required additional audit focus this year. The results of our testing of this area are set out below:

- **New payroll system:** a new payroll system (Microsoft Dynamics) was implemented on 1 April 2023. We undertook an initial system review of the payroll system and completed a walkthrough of key controls to confirm our understanding of the operation of the system. No issues were identified during this work. We are satisfied that the arrangements QMS made for transferring data were appropriate and have not identified any issues from our payroll testing.

## We have significant findings to communicate to those charged with governance

**17.** 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. These are summarised in Exhibit 3.

### Exhibit 3
**Significant findings from the audit of the annual report and accounts**

| Issue | Resolution |
|---|---|
| **1. Transactions not accounted for in the correct financial year**<br>Audit testing identified five expenditure transactions that had not been accounted for in the correct financial year, one of which was above our reporting threshold. As a result, expenditure and trade payables were understated and reserves overstated by £18,708. | These misstatements have been amended in the audited annual report and accounts.<br>**Recommendation 1** |
| **2. Classification of expenditure**<br>Audit testing identified one expenditure transaction that should have been classified as intangible assets as it related to trademarks which provide benefit for more than one year. Further investigation revealed that these trademarks commence on 1 April 2024 and so had been included in the wrong financial year. As a result, expenditure and trade payables were overstated and reserves understated by £21,120. | This misstatement has been amended in the audited annual report and accounts.<br>**Recommendation 2** |
| **3. Opening balances**<br>Last year we reported that we had issues agreeing the opening balances input to the new financial management system to the previous year's signed | We have identified the transactions that were posted to the previous financial year and have confirmed that they are not material either individually or in |

| Issue | Resolution |
|---|---|
| accounts. This year we had similar problems due to transactions being posted to the 2022/23 ledger after the accounts had been audited and signed. | aggregate to the opinion on the 2023/24 accounts.<br>**Recommendation 3** |
| **4. Misstatements in related party transaction disclosures**<br>The amounts disclosed for two of the related parties did not agree to supporting documentation:<br>• expenditure with Scot EID was understated by £13,000 and the balance due at year end was understated by £15,000 in the unaudited accounts.<br>• expenditure with Wholesome Pigs was understated by £12,000 and the balance due at year end was understated by £3,500. | Related party disclosures have been amended in the audited annual report and accounts.<br>**Recommendation 4** |

## Performance Report disclosures were reviewed in response to last year's recommendation. Key performance indicators are being developed to support delivery of the five-year strategy and performance against these will be reported in next year's Performance Report

**18.** We audit the Performance Report for consistency with the rest of the financial statements. In addition, we consider the qualitative aspects of the report. The purpose of the Performance Report is to provide information on a body, its main objectives and strategies, and the principal risks that it faces. It should provide a fair, balanced and understandable analysis of a body's performance.

**19.** Last year we recommended that QMS review the content and presentation of its Performance Report against the requirements set out in the Financial Reporting Manual (FreM) and Audit Scotland's good practice note on improving the quality of central government performance reports.

**20.** Our review noted that the content and presentation of the Performance Report included in the 2023/24 unaudited accounts had been revised and improved in response to our recommendation. We discussed the need for additional financial performance disclosures with management, and they agreed to update the narrative in the audited annual report and accounts. We have concluded that the revised narrative meets the requirements of the FreM.

**21.** We have been advised that work is ongoing to develop key performance indicators to support the delivery of the five-year strategy published in June 2023. Performance against these will be measured and reported in next year's Performance Report. This will further enhance Performance Report disclosures.

## Additional cut-off testing identified more errors, but there is no risk of material misstatement in the residual population

**22.** Our audit did not identify any material misstatements, and the total of misstatements (£39,828) did not exceed our performance materiality level. We reviewed the nature and cause of the misstatements set out in Exhibit 3 (points 1 & 2) and undertook additional cut-off testing. Although this identified further cut-off errors these were below our reporting threshold, and we are content that the untested population is not at risk of material misstatement.

## There are no unadjusted misstatements to report to those charged with governance

**23.** 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.

**24.** Management agreed to amend the financial statements to reflect all our audit findings including some below our reporting threshold, and so there are no unadjusted misstatements to report to those charged with governance. The amendments made reduced expenditure and payables and increased reserves by £2,412.

## Reasonable progress was made on prior year recommendations

**25.** QMS has made reasonable progress in implementing the agreed prior year audit recommendations. Three of the six brought forward recommendations are complete, one is partially complete, one is ongoing, and one has still to be implemented. For actions not yet fully implemented, revised responses and timescales have been agreed with management, and are set out in the Appendix.

# Part 2. Wider Scope

For less complex bodies wider-scope audit work considers the financial sustainability of the body and the services that it delivers over the medium to longer term

## Main judgements

QMS made a surplus of £254,000 in 2023/24 compared to a budgeted deficit of £59,000. The majority (£302,000) of this favourable outturn relates to delays in projects resulting from staff restructuring to support delivery of the new five-year strategy.

Reserves at 31 March 2024 exceed the minimum level set by the Board. Management are currently discussing how to use these excess reserves.

In order to ensure its medium-term financial sustainability, QMS has increased the red meat levy by 6.8% with effect from 1 April 2024 and annual increases will be applied in the following four years.

Governance Statement disclosures are consistent with the financial statements and comply with statutory guidance.

Openness and transparency arrangements have been reviewed and minutes were published timeously during the year. Data considered commercially sensitive has been removed from these minutes, but this is not made clear.

### QMS made a surplus of £254,000 compared to a budgeted deficit of £59,000. The majority (£302,000) of this favourable outturn relates to delays in projects resulting from staff restructuring to support delivery of the five-year strategy

**26.** The main financial objective for QMS is to ensure that the financial outturn for the year is within the budget approved by Board members. QMS has reported a surplus of £254,000 compared with the approved budget deficit of £59,000. The majority of this favourable outturn relates to underspends on staff and Board costs (£69,000) and the resulting delays in progressing projects (£302,000) arising from changes to the staffing structure designed to support delivery of the new five-year strategy. Income from the statutory red meat levy and the assurance schemes was in line with budget but other income was lower than expected by £81,000. This was mainly due to delays in the Monitor Farm project which reduced grant income receivable in the year.

## In order to ensure its medium-term financial sustainability, QMS has increased the red meat levy by 6.8% with effect from 1 April 2024 and annual increases will be applied in the following four years

**27.** QMS is largely funded by a statutory red meat levy paid by all farmers and processing companies in the Scottish red meat industry. During 2023/24 QMS reviewed the levy rate which had not increased since 2010. Following extensive consultation with key stakeholders, the levy has been increased by 6.8% with effect from 1 April 2024. Annual increases (based on the CPIH index) will be applied in the following four years. These increases aim to ensure that QMS remains financially sustainable over the medium term. The levy setting mechanism will be reviewed again in 2028 as part of the consultation on the next five-year strategy.

## Reserves at 31 March 2024 exceed the minimum level set by the Board. Management are currently discussing how to use the excess reserves balance

**28.** QMS' budgets are currently prepared and approved on an annual basis. In February 2024 the Board approved a budgeted deficit of £20,130 for 2024/25. This budget forecasts total income of £7.7 million in 2024/25, an increase of £776,706 (11%) from the previous year's budget. Expenditure is also forecast to be at £7.7 million, £738,001 (11%) more than the previous year.

**29.** QMS had net assets and reserves totalling £1.727 million as at 31 March 2024. The majority (£1.295 million) of which is held as cash and bank deposits. This exceeds the minimum level of reserves (£1.348 million) set by the Board in April 2024 by £0.379 million. As noted above, £20,130 of reserves will be used to fund the 2024/25 budget. We understand that the Strategic Management Team are currently discussing how to utilise the remaining excess reserves.

**30.** Last year we recommended that QMS consider developing a medium-term financial plan that links to its five-year strategy. Medium-term financial planning was considered by the Board in September as part of the development of the 2024/25 annual business plan. We would recommend that this is updated as part of the annual budget process.

## Governance Statement disclosures are consistent with the financial statements and comply with statutory guidance

**31.** Our review of the Governance Statement within the annual report and accounts assessed the assurances which are provided to the Accountable Officer regarding the adequacy and effectiveness of QMS's system of internal control which operated in the financial year. As in previous years, the Accountable Officer has placed reliance on the assurances provided by senior staff who are responsible for the development and maintenance of the internal control framework and the Audit and Risk Management Committee.

**32.** Reliance is also placed on internal audit findings reported during the year, and internal audit's overall opinion that "TIAA is satisfied that, for the area reviewed during the year, Quality Meat Scotland has reasonable and effective risk management, control and governance processes in place". We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by Scottish Ministers.

## Openness and transparency arrangements have been reviewed and minutes were published timeously during the year. Data considered commercially sensitive has been removed from these minutes, but this is not made clear

**33.** Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant, and timely information about how the Board is taking decisions and how it is using its resources.

**34.** Last year we recommended that QMS review its openness and transparency arrangements, and that minutes of Board and Audit and Risk Management Committee meetings should be published timeously on its website.

**35.** In September 2023, the Board discussed publishing agendas/papers and holding meetings in public and concluded that this would not be feasible due to the volume of sensitive data and redaction that would be required. The Board has agreed to review this decision on an annual basis.

**36.** Board and Audit and Risk Management Committee meeting minutes are now uploaded timeously to the QMS website. Our review of the published minutes noted that much of the detail included in the official minutes is removed prior to the publication as it is considered commercially sensitive. We would recommend that this is made clear on the appropriate section of the QMS website or as part of each published minute.

# Appendix. Action plan 2023/24

## 2023/24 recommendations

| Issue/risk | Recommendation | Agreed management action/timing |
|---|---|---|
| **1. Cut-off issues**<br>Audit testing identified transactions that were not accounted for in the correct financial year.<br>**Risk:** expenditure is recorded in the wrong financial year. | Processes should be reviewed to ensure that transactions are accounted for in the correct financial year. | **Accepted**<br>Procedures will be reviewed. This will include setting a cut-off date for accrual of minor transactions.<br>**Responsible officer:** Head of Corporate Services<br>**Agreed date:** 31 March 2025 |
| **2. Classification issues**<br>Audit testing identified that expenditure on trademarks had been incorrectly classified in the unaudited accounts. Further investigation revealed that these trademarks commence on 1 April 2024 and so had been included in the wrong financial year.<br>**Risk:** expenditure is incorrectly classified in the 2024/25 accounts. | Expenditure on trademarks should be classified as an intangible asset in the 2024/25 accounts. | **Accepted**<br>This has been classified as an intangible asset in 2024/25.<br>**Responsible officer:** Head of Corporate Services<br>**Agreed date:** 31 May 2024 |
| **3. Opening balances**<br>Last year we reported that we had issues agreeing the opening balances input to the new financial management system to the previous year's signed accounts. This year we had similar problems due to transactions being posted to the 2022/23 ledger after | Transactions, other than audit adjustments, should not be posted to the ledger after the accounts have been submitted for audit.<br>Once the audit is complete and audit adjustments have been processed, QMS should prepare a working paper that demonstrates that the opening ledger balances | **Accepted**<br>A reconciliation will be carried out between the 2024/25 opening balances and 2023/24 signed accounts prior to the 2024/25 audit.<br>**Responsible officer:** Accountant<br>**Agreed date:** 30 April 2025 |

| Issue/risk | Recommendation | Agreed management action/timing |
| --- | --- | --- |
| the 2022/23 accounts had been audited and signed.<br><br>**Risk:** transactions are not recorded in the correct financial year. | agree to the audited prior year accounts. | |
| **4. Recording related party transactions**<br><br>Audit testing identified that there were errors in two of the related party disclosures as the amounts included did not agree to the underlying financial records.<br><br>**Risk:** related party disclosures are not complete and accurate. | QMS should ensure that related party disclosures included in the accounts reflect the underlying records. | **Accepted**<br><br>This will be reviewed as part of the 2024/25 accounts preparation.<br><br>**Responsible officer:** Head of Corporate Services<br><br>**Agreed date:** 30 April 2025 |

## Follow-up of prior year recommendations

| Issue/risk | Recommendation | Progress |
| --- | --- | --- |
| **5. Discrepancies between the unaudited accounts, trial balance and supporting working papers**<br><br>There was a lack of clear audit trail between the unaudited accounts, trial balance, working papers and transactions listing from which we pick our samples for audit testing. We also encountered problems in agreeing the opening balances input to the new financial management system to last year's audited accounts, but these were subsequently resolved.<br><br>**Risk:** figures in the unaudited accounts do not accurately reflect the underlying financial records/source | Working papers should be reviewed to ensure that there is a clear audit trail between the annual report and accounts submitted for audit, the trial balance, transactions listings and other supporting working papers. | **Partially Complete**<br><br>There was a clear audit trail between the annual report and accounts submitted for audit, the trial balance, transactions listings and other supporting working papers for this year's audit.<br><br>**See Recommendation 3 re opening balances** |

| Issue/risk | Recommendation | Progress |
| --- | --- | --- |
| documentation and the audit process cannot be completed in the planned timeframe. | | |
| **6. Differences in year-end reconciliations not identified and resolved**<br>The completion of key reconciliations lapsed during 2022/23 due to the introduction of the new financial management system. Year-end payroll, VAT and assurance scheme income (FIA) reconciliations contained differences which had not been fully investigated and cleared.<br>**Risk:** failure to complete regular reconciliations increases the risk that there will be unexplained differences at the year-end. Unexplained differences increase the risk that the accounts are materially misstated. | Key reconciliations should be regularly completed, and any differences investigated and cleared prior to submission of the accounts for audit. | **Complete**<br>Reconciliations have been completed as expected in 2023/24 with differences investigated. |
| **7. Cut-off issues**<br>Audit testing identified transactions that were not accounted for in the correct financial year.<br>**Risk:** income and expenditure is recorded in the wrong financial year. | Processes should be reviewed to ensure that transactions are accounted for in the correct financial year. | **See Recommendation 1** |
| **8. Disclosure of related party transactions**<br>Some register of interest returns did not disclose the nature of the relationship with the organisation.<br>In addition, there was no audit trail of checks | Board members and employees should be asked to provide more detail on the nature of their relationships with organisations included in their register of interest returns.<br>The process undertaken to establish the related party | **Complete**<br>Additional detail has been provided in completed register of interest returns.<br>The process for establishing related party transactions has been documented and provided to audit. |

| Issue/risk | Recommendation | Progress |
|---|---|---|
| conducted to establish related party transactions for disclosure in the accounts.<br><br>**Risk:** related party disclosures and transactions could be excluded from the disclosure. | transactions for disclosure in the accounts should be documented. | |
| **9. Improving the impact of the performance report**<br><br>Our review of the performance report noted areas that required amendment in order to meet the requirements of the FReM.<br><br>**Risk:** QMS does not effectively communicate its performance to its stakeholders. | QMS should review the content and presentation of its performance report against Annex 5 of the FReM and Audit Scotland's good practice note. | **Ongoing**<br><br>The content and presentation of the Performance Report has been reviewed and updated in response to our recommendation. Following audit review, management agreed to include additional disclosures on financial performance, and we have concluded that the revised narrative meets the requirements of the FreM.<br><br>We have been advised that work is ongoing to develop key performance indicators to support the delivery of the five-year strategy published in June 2023. Performance against these will be measured and reported in next year's Performance Report. We will review these disclosures as part of our 2024/25 audit. |
| **10. Openness and transparency**<br><br>Board and Audit and Risk Management Committee minutes are available on QMS' website, however our review of the website found that the most recent Board and Audit and Risk Committee minutes available were for meetings on 24 February 2022 and 9 March | QMS should review its openness and transparency arrangements and ensure that it publishes minutes of Board and Audit and Risk Management Committee meetings timeously on its website. | **Complete**<br><br>Minutes are now being published timeously on the website and the website layout has changed which makes the minutes easier to find.<br><br>The Board have discussed holding meetings in public and publishing agendas and supporting papers and have concluded that this is not |

| Issue/risk | Recommendation | Progress |
|---|---|---|
| 2022 respectively. Minutes are not in date order thus making them more difficult to find. We note that Board meetings are not held in public and meeting dates are not advertised on the QMS website. Agendas and supporting papers are not published.<br>**Risk:** QMS is not open and transparent about its decision-making. | | feasible due to the amount of sensitive information in these. QMS plan to annually review this decision. |

# Quality Meat Scotland

## 2023/24 Annual Audit Report



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