

Highland Council

Annual Audit Plan 2022/23



 AUDIT SCOTLAND

Prepared for Highland Council
March 2023

Contents

| | |
|--|----|
| Introduction | 3 |
| Financial statements audit planning | 5 |
| Wider Scope and Best Value | 10 |
| Reporting arrangements, timetable, and audit fee | 13 |
| Other matters | 16 |
| Appendix 1: Your audit team | 18 |

Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of Highland 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 of the council and its group and provision of an Independent Auditor's Report setting out our audit opinions on the financial statements and other statutory information 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.

Audit Appointment

2. We are pleased to be appointed as the external auditor of Highland Council for the period 2022/23 to 2026/27 inclusive. You can find a brief biography of your audit team at [Appendix 1](#).

3. In the first year of the audit appointment, we invest significant time gaining an understanding of your business and identifying and assessing the risks of material misstatement to the financial statements. While we use our initial assessment of risk to inform our planned audit approach, we keep our assessment of risks under review as the audit progresses. We will inform you of any significant changes in assessed risks and any resulting changes in our planned audit work.

4. The audit team will actively engage with you over the course of the audit to ensure our audit work continues to be focused on risk.

Adding value

5. We aim to add value to the council through our external audit work by being constructive and forward looking, by attending meetings of the Audit and Scrutiny Committee 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.

Respective responsibilities of the auditor and Highland Council

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

Auditor responsibilities

7. 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.

8. 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 wider scope arrangements in place at Highland Council. In doing this, we aim to support improvement and accountability.

Highland Council's responsibilities

9. The council is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

10. 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 enable them to deliver their objectives.

Financial statements audit planning

Introduction

11. The annual accounts are an essential part of demonstrating the council's stewardship of resources and its performance in the use of those resources.

12. 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.

Materiality

13. 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 obtain reasonable assurance that the financial statements 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 2022/23 audit

14. We assess materiality at different levels. The materiality values for Highland Council and its group are set out in [Exhibit 1](#).

Exhibit 1

2022/23 Materiality levels for Highland Council and its group

| Materiality | Council | Group |
|--|---------------|---------------|
| Planning materiality – 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. For the year ended 31 March 2023 we have set our materiality at 2% of gross expenditure based on the unaudited financial statements for 2021/22. | £19.1 million | £19.6 million |
| Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures should be considered. Using our | £12.4 million | £12.7 million |

| Materiality | Council | Group |
|--|----------|----------|
| professional judgement, we have assessed performance materiality at 65% of planning materiality. | | |
| Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. | £250,000 | £250,000 |

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

15. Our risk assessment draws on our cumulative 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, meetings with internal audit, attendance at committees and a review of supporting information.

16. 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.

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

Exhibit 2

2022/23 Significant risks of material misstatement to the financial statements

| Significant risk of material misstatement | Sources of assurance | Planned audit response |
|---|--|---|
| <p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <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</p> | <p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p> | <ul style="list-style-type: none"> Assess the design and implementation of controls over journal entry processing. 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. |

| Significant risk of material misstatement | Sources of assurance | Planned audit response |
|---|----------------------|---|
| otherwise appear to be operating effectively. | | <ul style="list-style-type: none"> • Review journals at the year-end and post-closing entries and focus on significant risk areas. • Consider the need to test journal entries and other adjustments during the period. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements. • We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year. • Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Focussed testing of accounting accruals and prepayments. |

Source: Audit Scotland

18. As set out in International Standard on Auditing (UK) 240 (ISA 240): *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

19. We have rebutted this risk for Highland Council because while the possibility of fraud exists, we do not judge it to be significant due to the nature of Highland Council's revenue streams and key sources of income, namely government grants, that are clearly communicated and can be readily agreed to third party confirmations. We have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

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.

21. We have rebutted this risk as the main expenditure streams of the council can be readily forecast based on a predictable pattern of spend and mainly comprise a high volume of relatively low value items. We also consider there to be limited incentive and opportunity for the manipulation of expenditure recognition in the financial statements.

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

Other areas of audit focus

23. As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses. If our assessment of risk changes and we consider these risks to be significant, we will communicate this to management and those charged with governance and revise our planned audit approach accordingly.

24. The areas of specific audit focus are:

- The pension liability valuation: this is an area of audit focus due to the material value and significant assumptions used in the calculation of the liability.
- Property, plant and equipment (PPE): the value of PPE held by Highland Council is approximately £2.8 billion. Due to the level of complexity and judgement in the estimated valuations, there is an inherent risk of material misstatement in these valuations.
- Inverness common good fund investment property: the value of the investment property held by Inverness Common Good Fund and the level of complexity and judgement in the estimated valuation means there is an inherent risk of material misstatement in the valuation of the investment property.

Group Consideration

25. As group auditors we are required, under International Standard on Auditing (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 financial statements.

26. Highland Council has a group which comprises component entities, including subsidiaries and associates. Our planned audit approach for the components is informed by our assessment of risk at Highland Council and our consideration of the size and nature of assets, liabilities and transaction streams.

27. 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

28. 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.

29. Members of Highland Council are sole trustees for two trusts registered as Scottish charities, with total assets of some £2.5 million. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

Materiality levels for the 2022/23 audit of Trusts registered as Scottish charities

31. The Trusts administer grants and donations to individuals to enhance education and relieve poverty in line with the relevant deed of trust. Materiality levels for the various trusts are set out in [Exhibit 3](#).

Exhibit 3

2022/23 Materiality levels for charitable trusts

| Charitable trust | Planning Materiality | Performance Materiality | Reporting Threshold |
|---|---|---|---------------------|
| Highland Charities Trust | £2,750 (based on 2% of audited 2021/22 net asset value) | £2,063 (based on 75% of planning materiality) | £100 (5%) |
| Highland Council Charitable Trusts | £47,500 (Based on 2% of audited 2021/22 net asset value) | £35,625 (based on 75% of planning materiality) | £1,830 (5%) |

Source: Audit Scotland

Wider Scope and Best Value

Introduction

32. 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.

33. 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, bribery and corruption.
- **Financial sustainability** means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs. We will consider the extent to which the council have shown regard to financial sustainability and are planning ahead effectively. We look at planning for the medium term (two to five years) and longer term (longer than five years). We will also comment on financial sustainability in the longer term.
- **Vision, leadership and governance** - audited bodies must have a clear vision and strategy, and work together with partners and communities to improve outcomes and set priorities for improvement. We will consider the arrangements in place to deliver the vision, strategy and priorities adopted by the council. We will also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** - audited bodies must make best use of their resources to meet stated outcomes and improvement objectives. We will consider how the council demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

Wider scope risks

34. We have identified wider scope audit risks in the areas set out in [Exhibit 4](#). This exhibit sets out the risks, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risks.

Exhibit 4

2022/23 wider scope risks

| Description of risk | Sources of assurance | Planned audit response |
|---|--|--|
| <p>Financial Sustainability</p> <p>The council continues to operate in an increasingly complex and challenging environment, where core national funding is reducing, relative to rising demand for services.</p> <p>The council's revenue budget report details the budget gap over the next five years. The report shows a budget gap of £49.2 million in 2023/24 reducing to £18.4 million in 2027/28. Over the five years there is a forecasted total budget gap of £126.9 million.</p> <p>Financial sustainability remains a risk with ongoing financial pressures in the short to medium term. £22 million in recurring savings have already been identified but more is required to be found. The situation in Highland Council is exacerbated by several factors such as increasing costs to deliver services due to the remote and rural nature of the council as well as a lack of providers for some key services (e.g. Gaelic language provision in schools).</p> <p>There remains a risk to financial sustainability and the sustainability and quality of services in future.</p> | <ul style="list-style-type: none"> • Budget and structured savings will be revisited mid-year and updated. • In-year monitoring of budgets, pressures and savings. • Early commencement of budget planning for 2024/25. • Development of medium to long term financial plans. • Ongoing cost control over staffing and non-staffing costs, including vacancy management and recruitment controls. • Ensure adequate reserves are held to help manage risk, and also to provide a source of investment to support redesign, transformation, and improvement. • Ongoing focus on redesign and transformation, building on existing programmes. • Ongoing engagement with key partners and stakeholders as part of the Council's financial sustainability work. • Ensure alignment between Corporate and Service plans, and financial plans. • A review of the Council's General Fund capital investment programme will take place during 2023. | <ul style="list-style-type: none"> • Review of the council's annual budget setting arrangements. • Review and assessment of budget monitoring arrangements. • Review of the council's medium to longer-term financial planning. • On-going review of the council's financial position and delivery of planned savings. |

Source: Audit Scotland

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 as a whole. In 2022/23 we will consider tackling climate change and responding to cyber security threats.

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.

37. The Auditor General and Accounts Commission are developing a programme of work on climate change. In 2022/23, 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.

Cyber Security

38. There continues to be a significant risk of cyber-attacks to public bodies, and it is important that they have appropriate cyber security arrangements in place. A number of recent incidents have demonstrated the significant impact that a cyber-attack can have on both the finances and operation of an organisation. In 2022/23, we will consider the council's arrangements for managing and mitigating cyber security risks.

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.

40. Best Value at Highland Council will be assessed comprehensively over the period of the audit appointment and will include an annual evaluation of Highland Council's approach to demonstrating improvement in its strategic priorities and public performance reporting. We will also follow up findings reported previously on Best Value to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above.

41. In addition to our annual work on Best Value we will conduct thematic reviews as directed by the Accounts Commission. In 2022/23 the thematic review across the sector will be on the effectiveness of council leadership in developing new local strategic priorities following the elections in May 2022. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

Controller of Audit reports

42. At least once every five years, the Controller of Audit will report to the Accounts Commission on Highland Council's performance in meeting its Best Value duties. The first year of the programme will be from October 2023 to August 2024 and will cover the following councils: Falkirk; Moray; Clackmannanshire; South Ayrshire; Dumfries and Galloway; Orkney Islands; City of Dundee and West Dunbartonshire.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

43. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in [Exhibit 6](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

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 the council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the council and the Accounts Commission with an annual audit report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

46. [Exhibit 6](#) outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report by 30 November 2023 which is later than the target. Factors which have impacted on this include the delay in starting the 2022/23 audit, the need to deliver a quality audit and capacity / resourcing / scheduling of our audits.

Exhibit 6

2020/21 Audit outputs

| Audit Output | Target date | Audit and Scrutiny Committee Date |
|------------------------------|-------------------|-----------------------------------|
| Annual Audit Plan | 31 March 2023 | 23 March 2023 |
| Best Value Management Report | 30 June 2023 | 28 September 2023 |
| Independent Auditor's Report | 30 September 2023 | 30 November 2023 |
| Annual Audit Report | 30 September 2023 | 30 November 2023 |

Source: Audit Scotland

Timetable



47. To support an efficient audit, it is critical that the timetable for producing the annual report and accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 7](#) that has been discussed with management.

48. Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2022/23 audits whilst at the same time maintaining high standards of quality.

49. We intend to take a hybrid approach to the 2022/23 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 and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 7

Proposed annual report and accounts timetable

|  Key stage |  Provisional Date |
|--|--|
| Consideration of the unaudited annual accounts by those charged with governance | 15 June 2023 |
| Latest submission date for the receipt of the unaudited annual accounts with complete working papers package | 30 June 2023 |
| Final clearance meeting with the S.95 Officer | w/c 30 October 2023 |
| Issue of draft Annual Audit Report to officers for review | w/c 6 November 2023 |
| Issue of draft Letter of Representation and proposed Independent Auditor's Report and Annual Audit Report (to A&S committee) | 20 November 2023 |
| <u>Audit and Scrutiny Committee</u> | |
| <ul style="list-style-type: none"> Agreement of audited and unsigned annual accounts Signed Independent Auditor's Report | 30 November 2023 |
| Certified Non-Domestic Rates Return | By end December 2023 |
| Certified Housing Benefit subsidy claim | By end December 2023 |
| Latest date for WGA assurance (if required) | To be confirmed |

Source: Audit Scotland

Audit fee

50. In determining the audit fee, we have taken account of the risk exposure of Highland Council and the planned management assurances in place. The audit fee for 2022/23 is £495,570 (2021/22: £438,570). The audit fee includes the audit of the two S.106 Charitable Trust Accounts.

51. Our fees have increased in 2022/23 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 that audit must cover.

52. In setting the fee for 2022/23 we have assumed that Highland Council has effective governance arrangements and will prepare comprehensive and accurate 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.

Other matters

Internal audit

53. It is the responsibility of the council to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

54. From our initial review of the internal audit plans, we do not plan to place formal reliance on internal audit's work for our financial statements' responsibilities. While we are not planning to place formal reliance on the work of internal audit in 2022/23, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

55. Auditors appointed by the Auditor General for Scotland or Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the financial statements, 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 Highland Council is Gillian Woolman, Audit Director. The appointed auditor will be changing, effective from 31 March 2023. Audit Scotland has put in place a hand over process to ensure a smooth transition. Highland Council will be advised of the new appointed auditor in due course.

58. 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 Highland Council.

Audit Quality

59. Quality is at the core of public audit in Scotland and is the foundation for building consistency and confidence across all audit work. High quality audits provide assurance, add value and can support public bodies to achieve their objectives.

60. Until 2021/22, the applicable audit quality standard was International Standard on Quality Control 1 (ISQC (UK) 1). This set out an audit practice's responsibilities for its system of quality control for audits.




61. ISQC (UK) 1 has been replaced by two new audit quality standards: Internal Standards on Quality Management (ISQM (UK) 1) applicable from 15 December 2022 and (ISQM (UK) 2) effective for the 2023/24 audits. Work is underway at Audit Scotland to meet the requirements of these quality standards.

62. Audit Scotland is committed to delivering high quality audits. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice](#) (and [supplementary guidance](#)) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

63. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.

Appendix 1: Your audit team

64. The audit team involved in the audit of Highland Council have significant experience in public sector audit.

| | | |
|---|--|---|
|  | <p>Gillian Woolman, Audit Director gwoolman@audit-scotland.gov.uk</p> | <p>Gillian has 27 years of public sector audit experience. She has been an engagement lead since 2001 in the local government, central government and NHS sectors. She is a member of ICAEW and CIPFA UK-wide committees.</p> |
|  | <p>Esther Scoburgh, Senior Audit Manager escoburgh@audit-scotland.gov.uk</p> | <p>Esther has over 23 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities and central government bodies.</p> |
|  | <p>Joni McBride, Lead Senior Auditor jmcbride@audit-scotland.gov.uk</p> | <p>Joni has considerable experience in planning and delivering audits. Joni will manage the team and work alongside the Senior Audit Manager and Audit Director to deliver the audit.</p> |

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

66. Where possible and appropriate, we use our data analytics team to enable us to capture whole populations of your financial data. This analysis allows us to identify specific exceptions and anomalies within populations to enhance the focus of audit testing and support efficiency.

Highland Council

Annual Audit Plan 2022/23

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

For the latest news follow us on social media or [subscribe to our email alerts.](#)



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