

Architecture and Design Scotland

2022/23 Annual Audit Report



 AUDIT SCOTLAND

Prepared for Architecture and Design Scotland and the Auditor General for Scotland

November 2023

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Key messages

2022/23 annual report and accounts

- 1** Audit opinions on the 2022/23 Annual Report and Accounts for Architecture and Design Scotland (A&DS) are unmodified. The financial statements give a true and fair view of A&DS's financial position and outturn for the year.
- 2** Expenditure and income are regular and in accordance with applicable enactments and guidance.
- 3** 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.
- 4** Adjustments amounting to £11.3k have been made to the 2022/23 Annual Report and Accounts as a result of the audit process. These increased net expenditure per the Statement of Comprehensive Net Expenditure by £11.3k with a corresponding decrease in net assets per the Statement of Financial Position.

Wider scope

- 5** Architecture and Design Scotland (A&DS) had a small overspend of £4.5k against its revised budget in 2022/23 which was covered by reserves.
- 6** A&DS continues to face significant financial challenges and uncertainties going forward under tightening budgets, with a total deficit of £708k predicted across 2023/24 to 2027/28. A&DS is continuing to monitor its budgets and is in regular discussions with the sponsor department.
- 7** A&DS's governance and transparency arrangements are appropriate.
- 8** A&DS has appropriate arrangements in place for securing Best Value.

Introduction

1. This report summarises the findings from the 2022/23 annual audit of Architecture and Design Scotland (A&DS). The scope of the audit was set out in an Annual Audit Plan which was shared with members in March 2023 and then presented to the 6 June 2023 meeting of the Audit Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of A&DS's annual report and accounts
- 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

2. This report is addressed to A&DS 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, Stephanie Harold, have been appointed by the Auditor General as auditor of A&DS 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, executive directors and other staff, particularly those in the Corporate Infrastructure team, 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. A&DS 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. A&DS is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity.

6. 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.

7. 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.

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

Auditor Independence

9. 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 £11,240 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.

10. We add value to A&DS by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- 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

Audit opinions on the 2022/23 Annual Report and Accounts for Architecture and Design Scotland (A&DS) are unmodified. The financial statements give a true and fair view of A&DS's financial position and outturn for the year.

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.

Adjustments amounting to £11.3k have been made to the 2022/23 Annual Report and Accounts as a result of the audit process. These increased net expenditure per the Statement of Comprehensive Net Expenditure by £11.3k with a corresponding decrease in net assets per the Statement of Financial Position.

Audit opinions on the annual report and are unmodified

11. The Board approved the annual report and accounts for Architecture and Design Scotland (A&DS) for the year ended 31 March 2023 on 30 November 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 annual report and accounts as £43k

12. 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.

13. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual report and accounts and no changes were deemed necessary. Materiality is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£43k
Performance materiality	£30k
Reporting threshold	£2k

Source: 2022/23 Annual Audit Plan

14. 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.

15. 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 history of material errors in prior years and change in staff preparing the annual accounts for 2022/23.

16. 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.

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

17. 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 included 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
<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 otherwise appear to be operating effectively.</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. Detailed testing of journal entries with a focus on significant risk areas, including year-end and post-closing entries, where we consider the risk of management override of controls to be the greatest. Evaluate significant transactions outside the normal course of business. 	<ul style="list-style-type: none"> No issues identified in our consideration of the design of controls around journal entry processing. No findings from our enquiries of individuals involved in the financial reporting process around inappropriate or unusual activity relating to the processing of journal entries. No unusual or inappropriate transactions were identified as part of our detailed testing of journal entries. No significant transactions outside the normal course of business were identified. <p>Conclusion: There is no evidence of management override of controls.</p>

18. In addition, we identified "areas of audit focus" in our 2022/23 Annual Audit Plan where we considered there to be other risks of material misstatement to the financial statements. The areas of specific audit focus were:

- IFRS 16 implementation:** The implementation of IFRS 16 was mandatory for central government bodies (including A&DS) from 2022/23 onwards. This was an area of audit focus for our 2022/23 audit as IFRS 16 significantly changed the way in which A&DS accounts for operating leases, including recognising assets and liabilities for the rights and obligations arising from leases previously classified as operating leases.

We reviewed the implementation of IFRS 16 as part of our audit and identified some errors and required amendments. These were discussed with officers and changes made. Further detail has been provided at [Exhibit 3](#).

Significant findings and key audit matters

19. 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.

20. 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.

21. The significant findings and key audit matters are summarised in [Exhibit 3](#).

Exhibit 3

Significant findings and key audit matters from the audit of the annual report and accounts

Issue	Resolution
<p>1. Implementation of IFRS 16 accounting requirements</p> <p>The implementation of IFRS 16 was mandatory for A&DS from 2022/23 onwards. This changed the way in which A&DS has had to account for its leased property (Bakehouse Close), which was previously classified as an operating lease. This was the only lease held by A&DS in 2022/23. We reviewed A&DS's accounting treatment of this lease under IFRS 16 and identified areas that required to be amended which are summarised below:</p> <ul style="list-style-type: none"> • There was no right of use asset recognised at 31 March 2023, despite A&DS having use of the leased property until expiration of the lease in April 2024. The associated transactions had also not been recognised in the financial statements (including adjustments relating to the increase in the dilapidations provision against the leased property and depreciation of the asset). • The lease liability at 31 March 2023 was nil due to the prepaid rent. However, there were additional transactions required in the financial statements. 	<p>We discussed the requirements of IFRS 16 with A&DS and the following amendments were agreed and updated in the financial statements:</p> <ul style="list-style-type: none"> • Recognition of a right of use asset with a net book value of £61.1k after adjustments to recognise the increase in the associated dilapidations provision (£5.1k) in the value of the right of use asset and depreciation (£56.5k) of the asset in year. • Recognition of a lease liability with a net book value of nil after an adjustment for rent prepaid for 2022/23 (£54k) which had been charged as rent expenditure in the Statement of Comprehensive Net Expenditure (SoCNE), and an additional adjustment for rent expenditure initially recognised as a prepayment for the remainder of the lease (£58.4k), both of which have now been accounted for as a reduction in the lease liability. <p>The net impact of the above amendments was a decrease in net expenditure per the SoCNE of £2.7k and</p>

Issue	Resolution
	<p>a corresponding increase in net assets per the Statement of Financial Position (SoFP).</p> <p>This was judged to be a key audit matter.</p>

Source: Audit Scotland

There were a number of adjustments identified within the financial statements

22. Total misstatements identified amounted to £11.3k, including the corrected misstatement detailed as a significant finding at [Exhibit 3](#). The other identified misstatements are detailed below:

- Untaken leave liability:** The untaken leave liability at 31 March 2023 should have been calculated using rates from 1 April 2023 reflecting when leave will be taken. We also identified that the employer pension contribution used in the calculation was not correct for all staff. This was adjusted for in full, and increased net expenditure in the Statement of Comprehensive Net Expenditure (SoCNE) by £4.8k and reduced net assets in the Statement of Financial Position (SoFP) by the same amount.
- Accounting treatment of funding:** Income testing included an amount of £10k which was incorrectly netted off against expenditure. Expenditure and income were both increased by £10k. As at year-end, only £0.8k of this had been spent. The remaining balance of £9.2k was classified as deferred income to be carried forward into 2023/24. These adjustments increased net expenditure in the SoCNE by £9.2k and reduced net assets in the SoFP by the same amount.
- Accounting treatment of staff secondment costs:** A&DS seconded a member of staff to another public sector body. Our testing of staff costs identified that £10.2k of income from the secondment had been incorrectly netted off against employee expenditure. To correct this, staff costs and income have been increased by £10.2k. This had a nil impact on the year-end position of A&DS.
- Grant funding:** A&DS received grant funding of £13k from Scottish Forestry for a project in 2021/22. At 31 March 2022, this had not been spent and was accounted for as deferred income. At 31 March 2023, this was again unspent and accounted for as deferred income in the unaudited 2022/23 financial statements. This funding is now to be returned to Scottish Forestry to be issued directly to the third party taking forward this project. This has been reclassified as a creditor rather than deferred income. There is no impact on the year-end position of A&DS.

23. The adjustments made have increased net expenditure per the SoCNE by £11.3k with a corresponding decrease in net assets per the SoFP.

24. We have reviewed the nature and causes of these misstatements and we are satisfied that there are no material misstatements within these accounting areas.

25. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. Management have adjusted all identified misstatements above our reporting threshold; there are no unadjusted misstatements to report.

26. Our audit work also identified a number of changes required to the remuneration and staff report. A&DS agreed the amendments and the disclosure was updated.

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

27. The unaudited annual report and accounts were received in line with our agreed audit timetable on 23 October 2023.

Good progress was made on prior year recommendations

28. A&DS has made good progress in implementing the audit recommendations identified by the previous external audit team from Audit Scotland. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

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 and the governance arrangements in place.

Conclusion

Architecture and Design Scotland (A&DS) had a small overspend of £4.5k against its revised budget in 2022/23 which was covered by reserves.

A&DS continues to face significant financial challenges and uncertainties going forward under tightening budgets, with a total deficit of £708k predicted across 2023/24 to 2027/28. A&DS is continuing to monitor its budgets and is in regular discussions with the sponsor department.

A&DS's governance and transparency arrangements are appropriate.

A&DS has appropriate arrangements in place for securing Best Value.

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

29. [Exhibit 4](#) 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 4

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

Audit risk	Assurance procedure	Results and conclusions
<p>Financial sustainability</p> <p>Architecture and Design Scotland (A&DS) has set a balanced budget for 2023/24 but has identified year-end deficits from 2024/25 onwards and it requires significant savings to mitigate these. A&DS face inflationary and pay related pressures over the short to medium term,</p>	<ul style="list-style-type: none"> Review of A&DS's annual budget setting and monitoring arrangements Review of A&DS's medium to longer term financial planning On-going review of A&DS's financial position and delivery of planned savings. 	<p>A&DS has a fully committed budget in 2023/24. Discussions are ongoing with the sponsor department to ensure awareness of the challenges faced by A&DS under tightening budgets.</p> <p>A&DS does not have a financial strategy but prepares rolling five-year financial forecasts. These are useful in</p>

Audit risk	Assurance procedure	Results and conclusions
<p>with similar challenges across the public sector.</p> <p>A&DS continue to engage with its sponsor department on these challenges and is exploring ways to address them, including a review of future office accommodation needs and provision of online events when appropriate. With these financial pressures, A&DS faces significant challenges in maintaining the delivery of services in a financially sustainable way.</p>		<p>identifying and addressing risks to financial sustainability across the short to medium term. However, A&DS face financial uncertainties including inflationary and pay related pressures over the short to medium term which will have an impact on the current forecasts.</p> <p>Conclusion: Overall, the financial sustainability of A&DS in the medium to long term remains challenging.</p>

A&DS had a small overspend of £4.5k against its revised budget for 2022/23 which was covered by reserves

30. The main financial objective for A&DS is to ensure that the financial outturn for the year is within the budget allocated by the Scottish Government.

31. A&DS received grant-in-aid of £2,090k from the Scottish Government in 2022/23. A&DS has reported an outturn of £2,094.5k against its overall budget for 2022/23. The deficit of £4.5k reduced reserves to £325.7k as at 31 March 2023.

A&DS face significant financial challenge and uncertainties going forward

32. The 2023/24 budget was approved by the Board on 16 February 2023 with a balanced budget forecast.

33. Quarterly updates on the financial position of A&DS are provided to the Audit Committee. The update covering the period to 30 September 2023 noted unallocated and unspent funding of £0.2k. Previously unallocated funding of £32k at 30 June 2023 was allocated to salaries following the conclusion of the Scottish Government pay award negotiations which resulted in an additional 2% pay increase from 1 January 2024 onwards.

34. A&DS's budget for 2023/24 is therefore fully committed, with no capacity for any additional projects not previously budgeted for. Discussions are ongoing with the sponsor department to ensure awareness of the challenges faced by A&DS under tightening budgets.

35. As most of its income is paid out in salaries and the remainder in delivering core services, A&DS has been unable to make substantial savings in 2022/23 or 2023/24. Because of this, A&DS does not yet build planned savings into the financial forecasts, other than when these savings have been recognised following the completion of projects.

36. A&DS does not have a specific financial strategy but does prepare rolling five-year financial forecasts to assist with financial planning and achievement of the ten-year Corporate Strategy Outcomes. A&DS is forecasting a year-end deficit position from 2024/25 onwards, with a total deficit of £708k predicted across 2023/24 to 2027/28.

37. The forecasts give high level estimates across the five-year period. These are useful in identifying and addressing risks to financial sustainability across the short to medium term. However, A&DS faces financial uncertainties including inflationary and pay related pressures over the short to medium term which may have further impact on the current forecasts.

38. In the 2021/22 Annual Audit Report, it was recommended that A&DS's financial forecasts should be regularly monitored and revised as more up-to-date information becomes available. We recommend that A&DS continues this regular monitoring to ensure informed financial planning decisions are made.

Recommendation 1

We recommend that A&DS continues to regularly monitor its budgets and the five-year financial forecasts to ensure informed financial planning decisions are made. These should be revised on a regular basis when new information is obtained.

Trend information should be included in the performance report going forward

39. We consider the qualitative aspects of the performance report included in the annual report and accounts. The performance report is to provide information on the main objectives and strategies of the organisation, and the principal risks that it faces. It is required to provide a fair, balanced and understandable analysis of performance, and is essential in helping stakeholders understand the financial statements.

40. In the 2021/22 Annual Audit Report, it was recommended that A&DS further develop the performance report to include details against key outcome measures and incorporate quantitative and qualitative data and trend information as they become available.

41. From review of the performance report, we noted that key trend information has not been disclosed. Officers have advised that this is in development. It is anticipated that the introduction of new software, Project for the Web, will aid in the process of gathering performance data and allow better monitoring and reporting of performance from 2023/24. We will continue to review progress as part of our 2023/24 audit.

Recommendation 2

We recommend that A&DS further develops the performance report to include details against key outcome measures and incorporate quantitative and qualitative data and trend information as they become available. The introduction of new software, Project for the Web, should assist with this going forward.

42. We discussed some other amendments to the draft performance report to better ensure this complied with the requirements of the FReM which management agreed to implement. We concluded that the information disclosed in the 2022/23 performance report complies with the FReM.

Disclosures in the governance statement are consistent with the financial statements and the statement has been prepared in accordance with the relevant statutory guidance

43. HM Treasury's Financial Reporting Manual (the FReM) states that A&DS must prepare a governance statement within the annual report and accounts. Guidance is set out within the Scottish Public Financial Manual (SPFM) for the content of the governance statement and provides assurances around the achievement of the organisation's strategic objectives.

44. The governance statement reflects a range of assurances received by the accountable officer in relation to the adequacy and effectiveness of A&DS's system of internal control which operated during the financial year.

A&DS's governance and transparency arrangements are appropriate

45. We have attended Audit Committee meetings via MS Teams throughout the year. From our attendance, we observed and concluded that members are engaged during meetings and provide effective scrutiny and challenge.

46. We have reviewed the papers and minutes submitted to the Audit Committee. These are detailed and comprehensive and circulated in a timely manner in advance of meetings to support effective decision making and scrutiny of performance.

A&DS has appropriate arrangements in place for securing Best Value

47. The Scottish Public Finance Manual (SPFM) explains that Accountable Officers have specific responsibility to ensure that arrangements have been made to secure Best Value. From our discussions with A&DS management, we are satisfied that there are appropriate arrangements in place for securing Best Value.

Appendix 1. Action plan 2022/23

2022/23 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Financial sustainability</p> <p>The current economic climate continues to present financial challenges for A&DS, with a projected recurring deficit from 2024/25 onwards.</p> <p>Risk: A&DS may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>We recommend that A&DS continues to regularly monitor its budgets and the five-year financial forecasts to ensure informed financial planning decisions are made. These should be revised on a regular basis when new information is obtained.</p> <p>Paragraph 38.</p>	<p>The CEO is in continuous discussion with our sponsor department at Scottish Government about our financial challenges. We will continue to monitor and update budgets and the five-year financial forecasts on a regular basis.</p> <p>Responsible officer: Jim MacDonald, CEO</p> <p>Agreed date: 31/03/2024</p>
<p>2. Performance report trend indicators</p> <p>Improvements are required in relation to disclosing performance indicators including qualitative, quantitative, and prior year information and highlighting trends in indicators.</p> <p>Risk: A&DS is not able to fully demonstrate how it has achieved its performance objectives in the annual report and accounts.</p>	<p>We recommend that A&DS further develops the performance report to include details against key outcome measures and incorporate quantitative and qualitative data and trend information as they become available. The introduction of new software, Project for the Web, should assist with this going forward.</p> <p>Paragraph 41.</p>	<p>We have developed our performance reporting during 2022/23 and will further develop the performance report in the 2023/24 Annual Report and Accounts to update performance against outcome measures, as well as incorporating quantitative and qualitative data with trend analysis.</p> <p>Responsible officer: Jim MacDonald, CEO</p> <p>Agreed date: 31/03/2024</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>3. Accruals errors</p> <p>Errors were identified from testing of accruals at year-end. This included £5k of expenditure relating to 2022/23 being incorrectly classified as an accrual in 2021/22. Further testing identified an additional minor understatement of £0.6k as a result of human error.</p> <p>Risk: Accruals are materially misstated within the accounts.</p>	<p>A&DS should review the process in place for identification of accruals and ensure appropriate checks are performed over accruals raised.</p>	<p>Complete</p> <p>A&DS has reviewed the process for the identification of accruals and have made appropriate changes to both the process of identifying accruals and reviewing accruals.</p> <p>Training has been delivered to employees around the identification of accruals.</p> <p>No issues were identified in 2022/23.</p>
<p>4. Financial sustainability</p> <p>The impact of the pandemic continues to present financial challenges, with a projected recurring deficit from 2022/23 onwards.</p> <p>Risk: A&DS may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>A&DS should develop a revised financial strategy which ensures the total balances available are used to support financial sustainability over the medium-term. The financial strategy will require to incorporate a revised approach to service delivery and new ways of working.</p> <p>2021/22 update: A&DS has prepared a ten-year Corporate Strategy 2021-31 which details the priorities and outcomes of A&DS in relation to its revised approach to service delivery. This sits alongside the three-year Corporate Plan and five-year financial forecasts.</p> <p>The five-year financial forecasts should be monitored and revised as more up to date information becomes available to ensure informed financial planning decisions are made.</p>	<p>Superseded by recommendation 1</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>5. Performance report</p> <p>Improvements are required in relation to identifying and disclosing performance objectives with measurable outcomes against which performance can be reported. This should include unbiased indicators, incorporating qualitative, quantitative, and prior year information and highlighting trends in indicators.</p> <p>Risk: A&DS does not fully comply with sectoral and legislative requirements.</p>	<p>A&DS should ensure measurable outcomes are identified, against which performance can be reported, that align with the new ten-year strategy.</p> <p>2021/22 update: Management prepare detailed and comprehensive performance reports that clearly outline performance against the ten-year strategy. Performance report updates are regularly reported to the Audit Committee. A&DS should further develop the performance report within the annual report and accounts to include details of performance against key outcome measures. The performance information should incorporate quantitative and trend information as data becomes available.</p>	<p>Superseded by recommendation 2</p>

Architecture and Design Scotland

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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