

# National Records of Scotland

2016/17 Annual Audit Report



 AUDIT SCOTLAND

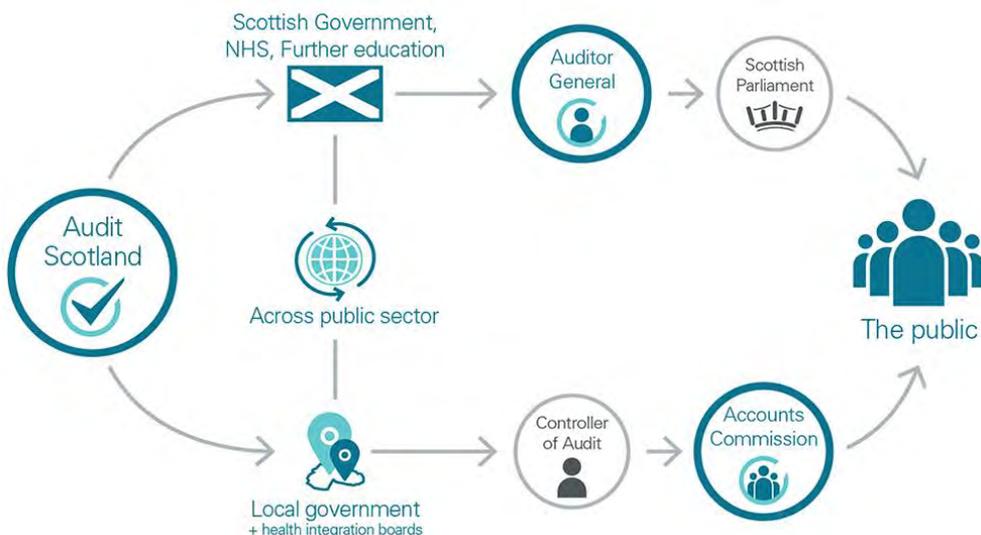
Prepared for National Records of Scotland and the Auditor General for Scotland

31 August 2017

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

---

# Contents

---

Key messages	4
Introduction	5
Part 1 Audit of 2016/17 financial statements	7
Part 2 Financial management	9
Part 3 Financial sustainability	12
Part 4 Governance and transparency	16
Part 5 Value for money	21
Appendix 1 Action plan 2016/17	24
Appendix 2 Significant audit risks identified during planning	27
Appendix 3 Summary of national performance reports 2016/17	30

---

# Key messages

---

## Audit of the 2016/17 financial statements

- 1 The financial statements of National Records of Scotland (NRS) give a true and fair view of the financial position and their expenditure and income.
- 2 The expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance.
- 3 The other information in the annual report and accounts was consistent with the financial statements and prepared in accordance with legal requirements.

## Financial management

- 4 We concluded that NRS have effective arrangements in place for financial management. In 2016/17, NRS reported an underspend of £585,000 against their Resource Departmental Expenditure Limit (DEL) of £23.071 million.
- 5 NRS have adequate systems of internal control in place in 2016/17, but with some scope for improvement.

## Financial sustainability

- 6 We concluded that NRS have adequate financial planning arrangements in place, but have an opportunity to further develop savings plans for the years ahead.
- 7 NRS have seen a substantial increase in the use of temporary staff with total temporary staff costs £4.7m in 2016/17 (2015/16: £2.7m).
- 8 NRS have made good progress with the Census programme but face challenges with resourcing and budgeting of the project.

## Governance and transparency

- 9 We concluded that NRS have effective governance arrangements in place.
- 10 NRS is open and transparent in the way it conducts their business, but with some scope for improvement.

## Value for money

- 11 We concluded that NRS have an adequate performance management framework in place, but with an opportunity to develop performance indicators to improve reporting of their activities to Board members.
- 12 NRS faces recruitment challenges, particularly for IT specialists. This is affecting the delivery of some NRS projects and programmes.

---

# Introduction

---

1. This report is a summary of our findings arising from the 2016/17 audit of National Records of Scotland (referred to as NRS throughout).

2. The scope of our audit was set out in our Annual Audit Plan presented to the February 2017 meeting of the Audit and Risk Committee. This report includes our findings on:

- the audit of the annual report and accounts
- the wider dimensions set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

---

## Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

---

3. The main elements of our audit work in 2016/17 have been:

- an interim audit of the National Records of Scotland's main financial systems and governance arrangements
- an audit of the National Records of Scotland's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions
- a review of NRS' arrangements in relation to the audit dimensions noted above. This report is structured to cover our assessment of each of these dimensions.

**4.** National Records of Scotland is responsible for preparing financial statements that give a true and fair view, for the accuracy of the other information in the annual report and accounts, and for establishing effective arrangements for governance, propriety and regularity that enable the organisation to successfully deliver its objectives.

**5.** Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2016](#), supplementary guidance and, guided by the auditing profession's ethical guidance.

**6.** These responsibilities include giving independent opinions on the financial statements, regularity, the remuneration and staff report, the performance report and the governance statement. We also review and report on the arrangements within NRS to manage their performance, governance and use of resources. In doing this, we aim to support improvement and accountability.

**7.** Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.

**8.** The weaknesses or risks identified in this report are only those that have come to our attention during our normal audit work, and may not be all that exist. Also, our annual audit report contains an action plan at [Appendix 1 \(page 24\)](#). It sets out specific recommendations, agreed management actions, responsible officers and dates for implementation.

**9.** Communication in this report of matters arising from the audit of the annual report and accounts or of risks or of weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

**10.** As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 agreed audit fee is £62,640. As we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

**11.** This report is addressed to both NRS and the Auditor General for Scotland and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) after the annual report and accounts have been laid before the Scottish Parliament.

**12.** We would like to thank all management and staff who have been involved in our work for their cooperation and assistance during the audit.

# Part 1

## Audit of 2016/17 financial statements



### Main judgements

The financial statements of NRS for 2016/17 give a true and fair view of the state of the body's affairs and of its net expenditure for the year.

The draft annual report and accounts and supporting working papers provided to the audit team were of a high standard.

### Unqualified audit opinions

13. The annual report and accounts for the year ended 31 March 2017 were approved by the Audit and Risk Committee on 31 August 2017. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements;
- an unqualified opinion on regularity of expenditure and income; and
- an unqualified audit opinion on the remuneration and staff report, performance report and governance statement.

14. Additionally, we are satisfied that there are no matters which we are required to report by exception.

### Submission of annual report and accounts for audit

15. We received the unaudited financial statements on 18 July 2017, in line with our agreed audit timetable.

16. The working papers provided with the unaudited financial statements were of a high standard and finance staff provided good support to the audit team. This helped ensure the final accounts audit process ran smoothly.

### Risk of material misstatement

17. [Appendix 2 \(page 27\)](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team.

### Materiality

18. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

**19.** Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit and is summarised in [Exhibit 2](#). Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

**20.** On receipt of the annual report and accounts we reviewed our original materiality calculations and concluded that they remained appropriate, subject to small adjustments to base our materiality on actual gross expenditure for the year ended 31 March 2017.

---

## Exhibit 2

### Materiality values

Materiality level	Amount
<b>Overall materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1% of gross expenditure for the year ended 31 March 2017.	£290,000
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 60% of overall materiality.	£174,000
<b>Reporting threshold</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 2% of overall materiality.	£6,000

Source: Audit Scotland

---

### Evaluation of misstatements

**21.** It is our responsibility to request that all misstatements are corrected although the final decision on this lies with those charged with governance taking into account advice from senior officer and materiality levels.

**22.** There were no material adjustments to the unaudited financial statements arising from our audit.

### Significant findings from the audit

**23.** International Standard on Auditing (UK and Ireland) 260 requires us to communicate significant findings from the audit to you. We can confirm that there were no significant matters in our 2016/17 financial statements audit to bring to your attention.

### Other findings

**24.** Our audit identified a number of presentational and disclosure issues which were discussed with management. All disclosure issues were adjusted and reflected in the audited financial statements.

# Part 2

## Financial management



### Main judgements

**NRS had effective overall management of the 2016/17 budget.**

**NRS had adequate systems of internal control in place in 2016/17, but with scope for improvements in some areas.**

**Finance officers have appropriate skills, capacity and capability to support NRS effectively.**

### Financial performance in 2016/17

**25.** The main financial objective for National Records of Scotland is to ensure that the financial outturn for the year is within the budget allocated by Scottish Ministers.

**26.** NRS have reported a net resource outturn of £23.071 million, remaining within their overall resource budget for 2016/17 with an underspend of £585,000. The financial performance against Departmental Expenditure Limits (DEL) is shown in [Exhibit 3](#).

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

### Exhibit 3

Performance against DEL in 2016/17

Performance	Initial budget £m	Final budget £m	Actual outturn £m	Overspend/ (underspend) £m
Resource DEL	25.470	23.656	23.071	(585)
Annually Managed Expenditure (AME)	-	-	(158)	(158)
Capital DEL	2.900	2.576	2.574	(2)
<b>Total DEL</b>	<b>28.370</b>	<b>26.232</b>	<b>25.487</b>	<b>(745)</b>

Source: National Records of Scotland Annual Report and Accounts 2016-17

**27.** The main reasons for the £585,000 underspend against resource DEL were:

- Income received from users of the new ScotlandsPeople website exceeded NRS' expectations by over £400,000.
- NRS having been carrying a number of vacancies for posts which require specialist skills. Delays in filling posts have contributed to the budget underspend, but have affected the progress of a number of NRS activities.

**28.** The negative outturn of £158,000 noted for Annual Managed Expenditure relates to the reversal of a provision which was included in the prior year accounts. This provision was for a potential liability which now no longer exists.

## Internal controls

**29.** As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that NRS have systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.

**30.** Our interim work in March 2017 reviewed a number of key financial systems, including:

- Payroll
- General Ledger
- Trade Payables
- Trade Receivables
- Fixed Assets

**31.** It should be noted that NRS use a number of Scottish Government financial systems, such as the Scottish Executive Accounting System (SEAS) and payroll functions. Some controls are therefore managed centrally by the Scottish Government. We have sought assurances from the Scottish Government external audit team regarding these controls. There are no significant matters to report, concerning these Scottish Government controls which relate to NRS. Our interim audit, therefore, focused on testing the internal controls which are operated locally at NRS.

**32.** Our findings were included in an interim controls letter addressed to the Chief Finance Officer. This letter was presented to the Audit Committee on 18 May 2017. We concluded that (subject to management addressing two points raised in the action plan which accompanied our letter) NRS:

- have adequate systems for recording and processing transactions to ensure financial statements are appropriately prepared and NRS assets are effectively managed
- have systems of internal control which provide sufficient means of preventing and detecting material misstatement, error, fraud or corruption
- complies with established policies, procedures, laws and regulation.

**33.** No significant internal control weaknesses were identified during the audit which could affect NRS' ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

## Finance resources

**34.** We reported a risk in our Annual Audit Plan regarding the financial capacity at NRS, as there had been a high turnover of finance staff in 2016 and a potential loss of knowledge from key finance officers leaving the organisation.

**35.** We are pleased to note that the new members of the finance team have integrated well at NRS, which is evident from our engagement with new officers and Chief Finance Officer, and the quality of the draft annual report and accounts. The new members of the finance team have good public sector and accounting experience which has been beneficial to their new roles at NRS. We have therefore concluded that finance officers have appropriate skills and knowledge to support NRS effectively.

## Budgetary processes

**36.** We also reviewed NRS' budgetary processes and budget monitoring arrangements. From our review of budget monitoring reports and finance papers presented to the Audit and Risk Committee, we confirmed that senior management and members receive regular, timely and up to date financial information on the financial position.

**37.** We concluded that NRS have effective budgetary monitoring and control arrangements that allow both members and senior officers to carry out effective scrutiny of NRS' finances.

## Prevention and detection of fraud and irregularity

**38.** We assessed NRS' arrangements for the prevention and detection of fraud. Our audit work covered a number of areas such as the organisation's Whistleblowing Policy and review of the Fraud Response Plan. We reported in our Annual Audit Plan that the Scottish Government and NRS were respectively overdue to review these documents.

**39.** We are pleased to note that NRS have since refreshed their Fraud Response Plan, Fraud Policy Statement and Fraud Reporting Guidance in March 2017. NRS follow the Scottish Government Whistleblowing Policy. This policy is currently being reviewed by the Scottish Government and is due to be finalised in the coming months. When this revised document is published, NRS will be required to review their practices to ensure the organisation complies with the updated policy.

**40.** We concluded that NRS is proactive in promoting fraud awareness and had appropriate and adequate arrangements in place for fraud detection and prevention during 2016/17.

## Standards of conduct and arrangements for the prevention and detection of bribery and corruption

**41.** We have reviewed the arrangements in place to maintain standards of conduct. NRS adhere to the Scottish Government Code of Conduct which is available for NRS staff to reference on the Scottish Government intranet site. There are established procedures for preventing and detecting any breaches of these standards including any instances of corruption. Board members also adhere to the Model Code of Conduct issued by the Scottish Government, to promote high standards of behaviour for members to observe in a public sector context.

**42.** Based on our review of the evidence we concluded that NRS have appropriate arrangements in place for the prevention and detection of bribery and corruption. We are not aware of any specific issues that we need to bring to your attention.

# Part 3

## Financial sustainability



### Main judgements

**NRS have adequate financial planning arrangements in place, but with scope to further develop savings plans for the years ahead.**

**There has been a substantial increase in temporary staff costs in 2016/17.**

**NRS have made good progress with the Census programme, but face challenges with resourcing and budgeting of the project.**

### Financial planning

**43.** The NRS draft budget for 2017/18 was proposed in Scotland's Spending Plans and Draft Budget 2017-18, published by the Scottish Government in December 2016. This set out NRS' draft resource allocation for 2017/18 of £37.3 million, which is £8.9 million (31%) more than the initial 2016/17 budget allocation.

**44.** This increased allocation is attributable to two main factors:

- **Digital Services:** NRS will deliver the first element of its new Digital Preservation Service, ensuring information of historical importance produced in digital format can be preserved for posterity, and it will also provide improved and expanded access to its set of records through the new ScotlandsPeople web service.
- **2021 Census:** NRS will continue to work towards delivering the next Census in 2021. The programme will move to a build and test phase in 2017/18 with a variety of formal procurement processes expected to be commenced.

**45.** The 2017/18 budget provides support for the Census and Digital Preservation Programme (DPP), with total spending of £10.2 million in resource and £0.4 million in capital allocated for these projects.

**46.** The proposed capital investment in 2017/18 totals £3.3 million; this will be split £0.4 million for DPP, £1.6 million for ICT investment and £1.3 million allocated to NRS Estates.

### 2016/17 financial position

**47.** The Statement of Financial Position summarises what is owned and owed by NRS. This shows taxpayers' equity – an accounting measurement of the amount invested that has continuing public benefit. It shows how much of this has arisen from the application of revenues and that which has resulted through changes over time in the value of physical assets.

**48.** The financial statements show that NRS have net assets of £25.7 million. This is an increase of £1.4 million compared to prior year, largely attributable to IT capital additions and to intangible asset additions related to NRS website images.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

49. NRS achieved their savings target in 2016/17, reporting £0.69 million of savings against a target of £0.66 million. The savings were mostly small, tactical savings from across the organisation, where options were found to avoid using external resources, or procurement activity resulted in reduced costs.

### Temporary staff costs

50. NRS have seen a considerable increase in temporary staff costs this year as shown in Exhibit 4.

## Exhibit 4

### Temporary staff costs

Category	2015/16	2016/17
Total temporary staff costs	£2.7 million	£4.7 million
Temporary staff Whole Time Equivalents (WTE)	32 WTEs	54 WTEs
Percentage of temporary staff costs compared to total staff costs	18%	26%

Source: National Records of Scotland Annual Report and Accounts 2016-17

51. This £2m increase in temporary costs is due to the following factors:

- There has been an increase in the use of external staff secured through a service contract within the ICT business area. NRS have faced challenges recruiting for specialist ICT posts and have been required to use contractors which are a costly option.
- Total NRS staff numbers in 2016/17 have increased due to the expanded resources required within the Statistical Futures business area. This is linked to the planning and procurement activity for the 2021 Census which has progressed this year. Temporary staff have also been recruited for the Census. Total contractor costs were £0.8 million in 2016/17 for the Census programme, with contractor costs forecast to rise to £1.5 million in 2017/18.

### Recommendation 1

**We recognise NRS operates under the constraints of Scottish Government policy. However, NRS should consider if using an increasing number of high cost contractors, particularly in ICT, is providing value for money and is a sustainable option. Recruitment of specialist posts will be critical to achieving financial sustainability in the years ahead.**

### 2021 Census Update

52. The 2021 Census will be delivered in partnership with a range of suppliers providing various services and support. In 2016/17, NRS commenced negotiations with potential suppliers. NRS have now moved on to the procurement stage of the programme, which will continue into 2017/18. NRS have also published the first

version of the Scotland's Census 2021 Privacy Impact Assessment, to receive feedback from stakeholders on issues regarding the privacy and confidentiality of Census information.

**53.** While progress with Census activity has been noted, the Census 2021 Programme Board has reported recruitment challenges. Therefore a Resourcing Board is being developed as challenges around resourcing continue to have a major impact on the progress of the programme. This Resourcing Board will review and challenge the on-going need for filling posts, prior to sanctioning their approval. This will become a key control mechanism when prioritising both resources and budget.

**54.** Recruitment issues are having an effect on budgeting for the project, and funding for the full life of the programme is still to be confirmed with the Scottish Government and Ministers. For 2017/18, funding of £10.6 million has been agreed for the Census project, as part of NRS' budget allocation noted in the Scottish Government's Budget Bill 2017/18.

**55.** NRS are currently preparing a submission to the Scottish Government to seek support for the on-going funding of the 2021 Census over the lifetime of the project. This agreement is crucial to allow NRS to enter into supplier contracts over the coming years.

**56.** We have concluded that good progress has been made in the Census programme, but NRS faces challenges over resourcing of staff and budgeting. Agreeing funding with the Scottish Government for the full life of the project is a priority for NRS, as well as ensuring resource plans are carefully developed to ensure the programme is delivered as planned.

## Medium to long term financial planning

**57.** We reviewed NRS' financial planning arrangements and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

**58.** We recognise that NRS is mainly funded from the Scottish Government (SG) budget allocation (79% of total income in 2016/17) and this is set on a year-on-year basis by the SG. However, this should not preclude NRS from preparing medium to long term financial plans based on sensitivity analysis and scenario planning for possible budget changes.

**59.** The 2017/18 budget sets out efficiency savings which need to be achieved to balance the budget. During 2017/18, NRS plans to make efficiencies of approximately £1 million. This is 3% of total resource spending, which is an expected target set by the Scottish Government for public sector bodies to achieve each year. Indicative savings have been projected across each NRS business area.

**60.** Similar to last year, NRS expect to meet this savings requirement through a number of relatively small opportunities to save costs across the organisation. In particular, NRS expect to make savings in their staff costs budgets. For example, in the first quarter in 2017/18, NRS have saved over £0.1 million in their permanent pay costs budget due to vacancies.

**61.** NRS have also been looking at their financial planning for the years ahead, with a focus on financial years 2018/19 and 2019/20. This has involved looking at elements of the NRS budget which are committed (required on a recurring basis from year to year) and elements which are uncommitted to support NRS functions, which has allowed projections for the next three financial years to be forecast. These financial forecasts are based on a number of assumptions and NRS plan to update these projections if required.

We conclude that NRS have made good progress developing their financial projections for the next three financial years. The achievement of efficiency savings will be crucial to ensure NRS achieves financial balance in this period. From NRS forecasts it is clear that the organisation, like many public sector bodies, faces financial challenges going forwards due to uncertainties over future funding allocations.

---

## **Recommendation 2**

**Savings will be important in maintaining financial balance over the next three years. We recommend NRS continue to develop robust savings plans for financial years 2018/19 and 2019/20.**

---

# Part 4

## Governance and transparency



### Main judgements

**NRS have appropriate governance arrangements in place.**

**NRS is open and transparent in the way it conducts their business but with some scope for improvement.**

**NRS have an opportunity to improve performance reporting of their operations to Board members and senior officers.**

**Internal audit operates accordance with the Public Sector Internal Audit Standards.**

### Governance structure

**62.** NRS is a Non-Ministerial Department within the Scottish Administration. NRS' purpose is to collect, preserve and produce information about Scotland's people and history and make it available to inform current and future generations. The Chief Executive fulfils two non-ministerial positions as Registrar General for Scotland and the Keeper of Records of Scotland.

**63.** The NRS Management Board comprises the Chief Executive (who chairs the meetings), seven Non Executive members, and three NRS Business Leads (as at 31 March 2017). The Board advises the Chief Executive on the operations of NRS, with a focus on the strategic direction of the organisation. The Management Board is supported in its governance role by the following committees and groups:

- Audit and Risk Committee
- Corporate Leadership Group (CLG)
- Business Leadership Group (BLG)

**64.** The Audit and Risk Committee support the Accountable Officer (the Chief Finance Officer) with regards to the efficient and effective use of income and expenditure and his responsibilities regarding risk, control, governance and assurance. Both the Audit and Risk Committee and the Management Board are supported by Non Executive Directors as members. The Audit and Risk Committee membership does not include NRS Executive officers, although they regularly attend to present papers and reports.

**65.** The CLG is responsible for the strategic directions towards the delivery of NRS objectives, and ensures the implementation of Management Board decisions and oversees transformation of the organisation. The BLG is responsible for the delivery of day to day management of NRS to ensure it achieves its purpose and vision.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information.

## Review of governance arrangements

**66.** During our interim audit, we carried out a review of the role of the NRS Management Board. This followed up recommendations from a previous Audit Scotland national performance report published in September 2010. This assessed the governance, decision-making and scrutiny arrangements of the Board. Our review included an assessment of Board papers and minutes, and discussions with the Head of Strategy and Communications.

**67.** Our review found some areas of improvement as follows:

- **Performance reporting:** NRS do not currently use Key Performance Indicators (KPIs) to summarise performance of its activities to the Management Board. An enhanced performance framework, e.g. by developing KPIs against NRS' corporate objective, would provide a useful mechanism for Board members to monitor and scrutinise the performance of the organisation, as well as for major projects such as the 2021 Census.
- **Publication of Board papers:** In an effort to improve transparency, we recommend NRS considers making Board agendas and/or papers available to the public on the NRS website, in addition to the Board minutes currently made available.
- **Declarations of interest:** From review of Board minutes and agendas, it is unclear if declarations of interest are always requested from members. We recommend that declarations of interests are added to the standing agenda of Board meetings, and interests formally recorded in the minutes.
- **Policy decisions:** We are aware that NRS are currently reviewing their governance and reporting structure. We advise that this new structure includes a clear line of decision-making regarding the review and approval of NRS policy decisions.

---

### Recommendation 3

**We advise officers to consider the recommendations above to improve NRS' governance arrangements.**

---

**68.** Subject to management action taken for the above points, we concluded that appropriate arrangements are in place to ensure the governance and operations of NRS are effectively scrutinised by members.

## Management changes

**69.** We note there have been a number of recent changes in Board membership and senior management at NRS, summarised as follows:

- Two experienced Non Executive Directors left the Management Board in March 2017.
- The Head of Business Portfolio & Corporate Services (and previous Accountable Officer) left NRS in January 2017.
- A new Chief Finance Officer has been in post since January 2017, who has also been appointed the interim Accountable Officer.
- An interim Head of Business Portfolio & Corporate Services was appointed in January 2017.
- An interim Head of ICT was appointed in January 2017.

**70.** The NRS Corporate Leadership Group commissioned a 9 month project to October 2017 to review the current NRS structure and business operating model, to ensure that an optimal structure is in place to allow the organisation to deliver its functions as efficiently and effectively as possible. This project aims to cover the following elements:

- Review of the NRS strategic purpose and vision
- Develop the Future Operating Model of NRS to deliver this strategic vision
- Create a Transition Plan (resources and skills) for the new operating model

**71.** The project is nearing completion and the NRS leadership structure is currently being reviewed. We will continue to monitor the NRS governance structure, leadership and decision making of the Management Board and new senior management posts, to ensure appropriate governance arrangements remain in place.

## Governance Statement

**72.** Under the Treasury's Financial Reporting Manual (FRoM), NRS must prepare an annual governance statement within the Annual Report and Accounts. Guidance is set out within the Scottish Public Finance Manual (SPFM) for the content of the statement and provides assurances around the achievement of the organisation's strategic objectives.

**73.** The SPFM does not prescribe a format for the annual governance statement, but sets out minimum requirements for central government bodies. The process undertaken at NRS includes assurances provided to the Accountable Officer from the Head of each NRS business area, via Certificates of Assurance. The Certificates provide assurances that the system of internal control which operated in each business area operated effectively throughout the financial year. These assurances provide evidence underpinning the preparation of the governance statement.

**74.** We concluded that the 2016/17 governance statement complies with the guidance issued by the Scottish Ministers and based on our knowledge and work performed presents a comprehensive picture of governance arrangements and matters.

## Internal audit

**75.** Internal audit provides NRS and the Accountable Officer with independent assurance on NRS' overall risk management, internal control and corporate governance processes.

**76.** The internal audit function is carried out by the Scottish Government Internal Audit Directorate (IAD). Our Scottish Government external audit team carried out a central review of the adequacy of the internal audit function and concluded that the IAD operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.

**77.** To avoid duplication effort we place reliance on the work of internal audit wherever possible. In 2016/17, the IAD did not carry out specific work related to NRS financial systems and controls, and therefore we did not place any formal reliance on internal audit's work for the purpose of obtaining direct assurance for our financial statements audit. We will look to place reliance on IAD's work in future years where possible.

**78.** We have instead considered internal audit findings as part of our wider dimension work for IAD's reports on:

- Data Handling/ Data Protection
- People Engagement; and
- Assurance Mapping.

## ICT developments

**79.** Our Annual Audit Plan set out that as part of our interim audit work, and in collaboration with the Head of Data Resources, we planned to carry out a survey on staff information security attitudes called Your Business @ Risk. This survey intends to gauge staff awareness on a range of information and technology security matters.

**80.** Scheduling of the survey took some time, and ultimately a pilot survey was scheduled in early May 2017, for the Data Resources team only. This then coincided with the global ransom-ware attack, which caused staff to be engaged with necessary patching and updating of computer systems. The survey was understandably not a priority for NRS at the time.

**81.** At the request of the Head of Data Resources, we aborted the survey at this point. The survey will instead be run for all staff at NRS in Autumn 2017 and we will report the results to the Audit and Risk Committee in due course.

**82.** We also previously raised a risk in our Annual Audit Plan that NRS had no IT strategy or overarching plan in place. In addition, we reported that there were a number of vacancies for key IT posts.

**83.** NRS have recently announced the appointment of a new permanent Director of ICT commencing in October 2017. The key priority of this role is to develop the ICT Strategy/Plan. There remain a large number of vacancies in ICT. However, this is in part being addressed by internal temporary arrangements and external resource of suppliers and contractors. We will continue to monitor these ICT risks, as this is a crucial area of the organisation to deliver NRS' strategic objectives.

## Risk management

**84.** We have reviewed NRS' risk management arrangements in place, including a review of the NRS Risk Management Framework. This framework assists NRS to apply a consistent approach to identify and manage threats and opportunities associated with delivering strategic objectives. The framework allocates responsibilities within the NRS corporate governance structure as follows:

- The Management Board has overall responsibility for reviewing and monitoring strategic risk, and risks across NRS' portfolio of activities.
- The Business Leadership Group has responsibility for managing operational risk and receives regular reports from managers on the status of operational risks.
- The Audit and Risk Committee also scrutinise the risks of the organisation at each meeting. This is done by reviewing the Strategic Risk Register which is regularly updated by NRS officers.

**85.** We have concluded that appropriate risk management arrangements are in place. The related policies and procedures, including the regular update of risk registers, have been deemed to be comprehensive for NRS.

## Transparency

**86.** Transparency means that the public have access to understandable, relevant and timely information about how NRS is making decisions and how it is using resources.

**87.** The NRS Management Board holds its meeting in private. Board minutes are published on the NRS website which promotes transparency of its activities. We have recommended in this report that NRS consider publishing Board agendas and papers to further engage with members of the public.

**88.** Another tool used to engage with the public is NRS' Complaints Procedure. This procedure is available to members of the public on the website. There is a dedicated Complaints mailbox overseen by the Chief Executive's Office which is checked daily. From review of the information on the website and complaints procedure, NRS have an effective system in place. Reference is also made to the Scottish Public Services Ombudsman (SPSO), should members of the public be dissatisfied with NRS' handling of their complaint.

**89.** As part of our financial statements audit, we identified one area where NRS could improve their transparency. This related to the disclosure of Board members' and senior officers' Register of Interests. NRS have a procedure for Board members to declare interests and do hold a Register of Interests; however, this is not made available on the NRS website. NRS should also refer to best practice in this area for requesting and collating these interests, by referring to the Scottish Government 'On Board' guidance<sup>1</sup>.

---

### Recommendation 4

**A Register of Interests for Board members and senior officers should be disclosed on the NRS website. Interests should be declared in accordance with Scottish Government guidance.**

---

**90.** Overall, we concluded that NRS conducts their business in an open and transparent manner but we believe that there are some areas where current arrangements could be improved.

---

<sup>1</sup> On Board: A Guide for Members of Statutory Boards, March 2017; Scottish Government

# Part 5

## Value for money



### Main judgements

**NRS have an adequate performance management framework in place, but with scope to develop performance indicators to improve reporting of its activities to Board members.**

**NRS faces recruitment challenges, particularly for IT specialists. This is affecting the delivery of some NRS projects and programmes.**

**NRS have scope to review Audit Scotland national reports more regularly, to strengthen review and benchmark of their performance.**

### Performance management

**91.** Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. The Auditor General may require that we consider whether Accountable Officers have put in place appropriate arrangements to satisfy their corresponding duty of Best Value. Where such requirements are not specified we may, in conjunction with NRS agree to undertake local work in this area.

**92.** NRS have set out five overarching strategic objectives for the organisation in their Strategy 2012-2022<sup>2</sup> as follows:

- *'To preserve the nation's records in our care, ensuring that the security of the information they contain is maintained, and to promote the preservation of records held elsewhere.*
- *To promote improvements in the management of records including digital formats, by the public sector in Scotland in order to support good governance, accountability and efficient use of public resources.*
- *To produce statistics and gather and record historical and contemporary information, about Scotland and its population.*
- *To promote and extend the use of our records, data, expertise and statistical information, raising awareness, understanding and enjoyment of Scotland past, present and future.*
- *To improve the effectiveness and efficiency of our organisation'.*

**93.** NRS use a 'Management of Portfolios' approach to organise their activities, to ensure the organisation fulfils its purpose, while also delivering their strategy in the long term.

Value for money is concerned with using resources effectively and continually improving services.

<sup>2</sup> National Records of Scotland Strategy 2012 - 2022

**94.** The performance of each portfolio and ongoing NRS projects are reviewed by both the Business Leadership Group and the Management Board, via regular update reports. These reports include a 'Portfolio RAG Dashboard' to provide the status of NRS' key programmes of work (RAG =Red Amber Green).

**95.** At the June 2017 meeting of the Management Board, a Programmes and Projects Report provided an update on NRS' portfolios and projects. Points to note are:

- **Estates Strategy:** An outline proposal for a collaborative archive storage solution to store the organisation's records is still to be considered by the Scottish Government, with the intention of additional storage being delivered in 2021/22.
- **IT Solution (ITSol):** The aim of this programme is to bring all NRS staff together onto common desktops, applications and systems so that NRS can work more efficiently and communicate more effectively. The programme is approaching completion, with two of the three projects in the current tranche completing in quarter 1 of 2017/18 and the third due to complete in quarter 2 of 2017/18. However, the recruitment issues for IT specialists noted earlier in this report have caused challenges and delays delivering this programme.
- **Digital Preservation Programme:** The aim of this programme is to increase NRS' digital archiving capability. The recruitment challenges for IT positions have also affected this programme. The absence of skilled permanent staff presents a significant threat to the projected programme budget, the short term delivery of key milestones and the overall delivery of benefits.
- **ScotlandsPeople website:** NRS launched an extensive upgrade to their ScotlandsPeople genealogy website in September 2016. There has been a 13% increase in the number of sessions since re-launch. Since launch there have been 550,000 visitors to the site, 25% who have visited for the first time. Average daily income continues to exceed forecast. The project is now focused on improving site functionality with a large site update completed in April 2017, which included significant improvements to search functionality for marriage and death records.

**96.** We have concluded that NRS have an adequate performance management framework in place, but has scope to develop performance indicators to monitor and scrutinise performance against their strategic objectives more effectively. NRS' challenge to recruit IT specialists is having an impact on the delivery of key programmes and projects.

## National performance audit reports

**97.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, we published a number of national reports. These are outlined in [Appendix 3](#) accompanying this report. We consider the following publications to be of interest to NRS:

- [Supporting Scotland's economic growth](#) – July 2016
- [Superfast broadband for Scotland: a progress update](#) – August 2016
- [Scotland's new financial powers](#) – September 2016
- [i6: a review](#) – (review of Police Scotland i6 system) March 2017
- [Managing new financial powers: an update](#) – March 2017

**98.** NRS do not currently have a forum where Audit Scotland national reports are regularly reviewed. It would also be beneficial for NRS officers to consider if any locally agreed actions are required, as a result of recommendations raised in these national reports.

---

**Recommendation 5**

**We recommend that Audit Scotland national reports, which are considered relevant to NRS, are periodically reviewed by the Audit and Risk Committee.**

---

# Appendix 1

## Action plan 2016/17

### 2016/17 recommendations for improvement



Page  
no.

Issue/risk

Recommendation

Agreed management  
action/timing

13	<p><b>1. Rise in temporary staff costs</b></p> <p>Temporary staff costs were £4.7m in 2016/17; a £2m increase compared to prior year. This is linked to recruitment of temporary posts for the Census programme and also using IT contractors to fill specialist posts. A high use of contractors is an expensive method of running the organisation and may not be sustainable.</p>	<p>NRS should continue to review their recruitment of specialist posts and consider if using contractors/temporary staff is a sustainable option. We do, however, acknowledge that NRS operates under the constraints of Scottish Government policy.</p> <p>Business Leads should work closely with the Finance department to discuss the impact the use of temporary staff has on the NRS budget.</p>	<p><b>Agreed action:</b></p> <p>Agreed.</p> <p>All requests for interim managers and specialists are reviewed through the Workforce Planning Group. Approvals are typically given for three-month periods, with a renewed application being required to extend the appointment. We have developed a new Resourcing Strategy which sets out the full range of mechanisms available for staff resourcing and the situations they are appropriate for.</p> <p>Use of interims has fallen over the first quarter of 2017/18, from 38.5 WTEs in March 2017 to 30.4 WTEs in June 2017. However, use of interim staff remains a significant cost and we will continue to review it as we progress our financial planning for 2018/19 and beyond.</p> <p><b>Responsible officer:</b></p> <p>Chief Finance Officer</p> <p><b>Target date:</b> March 2018</p>
15	<p><b>2. Efficiency savings</b></p> <p>Like many public sector bodies, NRS faces financial challenges going forward. In 2017/18 NRS plans to make efficiency savings totalling £1m (approximately 3% of gross revenue expenditure).</p> <p>The achievement of savings</p>	<p>NRS should ensure that robust savings plans continue to be developed for financial years 2018/19 and 2019/20.</p>	<p><b>Agreed action:</b></p> <p>Agreed.</p> <p>We will further develop our plans for savings as we develop our financial planning for 2018/19 and beyond, both in terms of the quantum of savings required and in identifying the most promising</p>



Page no.	Issue/risk	Recommendation	Agreed management action/timing
	<p>will be crucial in maintaining financial balance over the coming years. While savings have been planned for 2017/18, we recommend NRS continue to develop robust savings plans for financial years 2018/19 and 2019/20.</p>		<p>opportunities for savings.  <b>Responsible officer:</b>            Chief Finance Officer  <b>Target date:</b> March 2018</p>
17	<p><b>3. Role of the Board improvements</b></p> <p>Our review of the role of the NRS Management Board found the following issues:</p> <ul style="list-style-type: none"> <li>• NRS do not make use of KPIs to report performance of their activities to Board members.</li> <li>• NRS do not publish Board agendas and papers on their website.</li> <li>• NRS do not formally record members' declarations of interest at each Board meeting.</li> <li>• NRS do not have a clear structure to ensure policies are reviewed and approved by a suitable forum.</li> </ul>	<p>We have provided the following recommendations in an effort to improve governance arrangements of the Management Board:</p> <ul style="list-style-type: none"> <li>• NRS should develop performance indicators for each business area and significant projects, to ensure performance is monitored effectively against the organisation's objectives.</li> <li>• NRS, where appropriate, should consider if publishing Board agendas and/or papers would be beneficial to provide members of the public with more information on their activities.</li> <li>• Declarations of interest should be added to the standing agenda and minuted at each Board meeting.</li> <li>• NRS should implement a process in their revised governance structure to ensure there is a clear method for reviewing and approving NRS policies and procedures.</li> </ul>	<p><b>Agreed action:</b></p> <p>Taking each point in turn:</p> <ul style="list-style-type: none"> <li>• Agree that this is an area under consideration as we review our governance structures. At present the Portfolio Office gathers performance reports and RAG status updates from business areas on key programmes which are reported to the Board.</li> <li>• The Board agreed in 2016 that the publication of Board minutes was sufficient information to make publically available. However this position could be considered again in future.</li> <li>• Agreed. This was an administrative oversight and declarations of interest have been reinstated on the Board's standing agenda.</li> <li>• Agreed. Consideration is being given under the current review to transparency and clarity of decision making across the organisation.</li> </ul> <p><b>Responsible officer:</b>            Head of Strategy and Communications  <b>Target date:</b> December 2017</p>
20	<p><b>4. Register of Interests</b></p> <p>NRS do not currently publish a Register of Interests for Board members and senior officers on their website. There is a risk that NRS are not declaring</p>	<p>We recommend that officers ensure a full and accurate Register of Interests is disclosed on the NRS website.</p> <p>Interests should be declared in accordance with Scottish</p>	<p><b>Agreed action:</b></p> <p>Agreed.</p> <p><b>Responsible officer:</b>            Head of Strategy and</p>



**Page  
no.**

**Issue/risk**

**Recommendation**

**Agreed management  
action/timing**

relevant interests of these officers in a transparent manner.

Government guidance.

Communications

**Target date:** October 2017

**23**

**5. Review of national reports**

Audit Scotland national reports are not currently reviewed by any of the NRS committees or groups, to identify if any issues relate to the organisation.

We recommend that the Audit and Risk Committee periodically review national reports considered relevant to NRS.

NRS officers should review recommendations raised in these national reports to identify if any action is required for the organisation.

**Agreed action:**

Agreed.

We will consider the key findings of the national performance audit reports identified in Audit Scotland's Annual Audit Report.

We will discuss with the Audit and Risk Committee how these reports can support them in discharging their responsibilities.

**Responsible officer:**

Head of NRS Portfolio Office

**Target date:** December 2017

# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit Risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<p><b>1 Risk of management override of controls</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Reviewed accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluated significant transactions that were outside the normal course of business.</p>	<p>We substantively tested a sample of journal entries and agreed to source documentation. There were no issues to report.</p> <p>We reviewed accounting policies in the financial statements. We have deemed these to be appropriate for NRS.</p> <p>We carried out testing of trade receivables and trade payables balances to ensure they were posted to the correct financial year. There were no matters to report.</p>
<p><b>2 Risk of fraud over income and expenditure</b></p> <p>NRS receives income from various sources, in addition to Scottish Government funding. The extent and complexity of income means that, per ISA 240, there is an inherent risk of fraud which requires an audit response. The Code of Audit Practice expands the ISA assumption to advise there is also a risk of fraud over aspects of expenditure, for public sector bodies.</p>	<p>Carried out analytical procedures on income and expenditure streams.</p> <p>Substantively tested revenue and expenditure transactions focused on the areas of greatest risk.</p> <p>Evaluated the effectiveness of systems of internal control for income and expenditure recognition and recording.</p>	<p>Sample testing of income and expenditure transactions was satisfactory.</p> <p>We assessed the controls in place for both income and expenditure recognition and undertook substantive testing of material year end balances focusing on external income transactions. No issues were identified and we were able to conclude that controls were operating effectively.</p>
<p><b>3 Finance staff turnover</b></p> <p>NRS have experienced a high turnover of finance staff in 2016. In addition, the Accountable Officer has recently left the organisation in January 2017. This is a loss of knowledge and experience, with all key staff involved in the</p>	<p>Monitored the ongoing resources of the finance team.</p> <p>Provided finance staff with a working papers checklist and technical guidance to assist preparation of the draft Annual Report and Accounts.</p>	<p>NRS appointed a Chief Finance Officer in January 2017, who is also interim Accountable Officer.</p> <p>Handover procedures were carried out prior to previous key finance members leaving.</p> <p>We have reported that the draft 2016/17 annual report and accounts, and related working</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>audit process last year now left the organisation. We acknowledge that key finance posts have been filled in recent months with staff that have accounting and finance experience in the public sector.</p> <p>Nevertheless, there remains a risk that NRS may not have the required financial capacity to deliver the 2016/17 Annual Report and Accounts.</p>		<p>papers were of a high standard.</p> <p>We have concluded that finance officers have appropriate skills, capacity and capability to support NRS effectively.</p>

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

<p><b>4 Financial sustainability</b></p> <p>NRS, similar to other public sector bodies, face challenges over future funding allocations during this period of economic uncertainty. The main financial target for NRS is to achieve a break even position at year-end, with a budget of £28.4m for 2016/17. As at January 2017, NRS are reporting an over-commitment against budget of £653,000. The finance team are working with management and expect this over-commitment to be reduced by year-end.</p> <p>Therefore, the organisation continues to face a risk over its financial sustainability due to budget pressures and uncertainty over future funding allocations and income sources.</p>	<p>Communicated closely with senior finance staff regarding budget plans and finance reports.</p> <p>Focused cut off testing at year-end to confirm expenditure and income has been accounted for in the correct financial year.</p>	<p>NRS reported an underspend of £585,000 against its resource budget in 2016/17.</p> <p>We conclude that NRS have adequate financial planning arrangements in place, but with scope to develop their budget and savings plans in 2018/19 and 2019/20.</p> <p>Our substantive testing focused on regularity and cut-off assertions to ensure expenditure and income transactions were accounted for in the correct financial year. There were no issues to report.</p>
<p><b>5 IT strategy and resources</b></p> <p>There is currently no Information Technology (IT) strategy or plan in place at NRS. This should be a priority given the organisation's objective to digitise their records over the coming years and also due to the IT incidents which occurred in 2016. In addition, there are a number of vacancies for key IT posts, including a Head of ICT to oversee the department.</p> <p>There is therefore a risk that NRS do not have the required resources and plans in place to meet the organisation's digital</p>	<p>Monitored the development of the IT strategy and reviewed plans where available.</p> <p>Conduct the Your Business @ Risk (YB@R) survey to review NRS staff awareness of information security.</p> <p>Monitored recruitment plans for key areas, such as ICT and the Census programme.</p>	<p>NRS will appoint a new permanent Director of IT commencing in October 2017. The key priority of this role is to develop the IT Strategy/Plan.</p> <p>There remain a large number of vacancies in ICT. This is being managed by internal temporary arrangements and external resource of suppliers and contractors.</p> <p>We will continue to monitor these IT risks, as this is a crucial area of the organisation to deliver NRS' strategic objectives.</p> <p>We have postponed the YB@R survey, to review NRS staff</p>

Audit Risk	Assurance procedure	Results and conclusions
objectives.		awareness of information security, until the 2017/18 audit.
<p><b>6 Governance framework</b></p> <p>As reported previously to the Audit and Risk Committee, agreement of the NRS Framework Document with the Scottish Government (SG) has been overdue for some time.</p> <p>We have also reviewed a number of policies in place for key financial procedures. However, there are no 'Financial Regulations' or 'Standing Orders' in place at NRS which capture key financial and governance arrangements. These documents are commonly in place at other public sector bodies.</p> <p>There is therefore a risk that NRS governance arrangements are unclear while the Framework Document is still to be agreed, which could lead to delays in decision making and lack of clarity for staff.</p>	<p>Reviewed the draft Framework Document with SG.</p> <p>Reviewed updates of key governance documents where available.</p>	<p>A revised Framework Document has been drafted and discussed with the Scottish Government in recent months. A finalised version of the document is due to be completed shortly.</p> <p>As part of a review of the NRS governance structure, detailed Terms of Reference are currently being prepared which will set out key aspects of NRS' governance arrangements. These Terms of Reference are considered more appropriate for NRS rather than 'Standing Orders' proposed.</p> <p>We conclude that good progress has been made in this area. These developments will be beneficial for NRS to strengthen their governance and accountability.</p>

# Appendix 3

## Summary of national performance reports 2016/17



Apr			
May	 Common Agricultural Policy Futures programme: an update		
Jun	 South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland	
Jul	 Audit of higher education in Scottish universities	 Supporting Scotland's economic growth	
Aug	 Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update	 Scotland's colleges 2016
Sept	 Social work in Scotland	 Scotland's new financial powers	
Oct	 Angus Council: Best Value audit report	 NHS in Scotland 2016	
Nov	 How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16	
Dec	 Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report	
Jan			
Feb	 Scotland's NHS workforce		
Mar	 Local government in Scotland: Performance and challenges 2017	 i6: a review	 Managing new financial powers: an update

# National Records of Scotland

## 2016/17 Annual Audit Report

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)

For the latest news, reports and updates, follow us on:



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