

# Tayside Valuation Joint Board

2017/18 Annual Audit Report



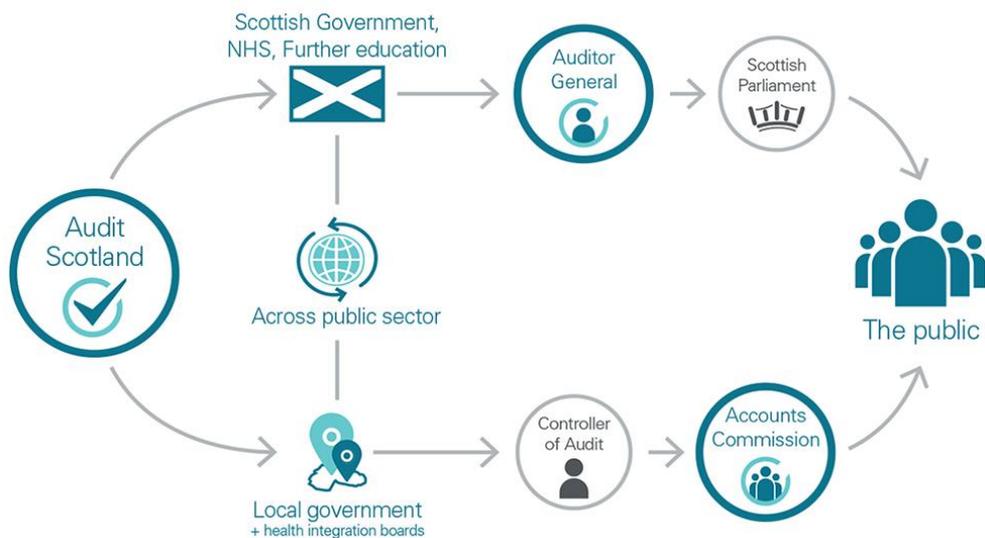
 AUDIT SCOTLAND

To Members of Tayside Valuation Joint Board and the Controller of Audit  
26 September 2018

## 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.

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# Key messages

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## 2017/18 annual report and accounts

- 1** The joint board's financial statements give a true and fair view and were properly prepared.
- 2** The audited part of the management commentary, annual governance statement and remuneration report are all consistent with the financial statements and prepared in accordance with proper accounting practices.

## Financial sustainability

- 3** The joint board's financial position is sustainable in the short term. However, without any medium/long term financial scenario planning it is difficult to assess whether future demand and reductions to funding to councils will place a strain on the joint board's capacity to deliver services at the current levels.

## Governance and transparency

- 4** The information in the annual governance statement is consistent with the financial statements and complies with applicable guidance.
- 5** The joint board has appropriate governance arrangements in place that support the scrutiny of decisions made by the Board.
- 6** The joint board is open and transparent in the way it conducts its business and the public can attend Board meetings.

# Introduction

1. This report summarises the findings from our 2017/18 audit of Tayside Valuation Joint Board (the joint board).
2. The scope of our audit was set out in our Annual Audit Plan presented to the January 2018 meeting of the Board. The report comprises findings from:
  - an audit of the annual accounts
  - consideration of the financial sustainability and the governance and transparency arrangements in the joint board.
3. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are illustrated in [Exhibit 1](#).

## Exhibit 1

### Audit dimensions



Source: *Code of Audit Practice 2016*

4. The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the financial sustainability of the body and its services and the appropriateness of the disclosures in the annual governance statement.
5. As highlighted in our 2017/18 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2017/18 audit of the joint board.
6. The joint board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The joint board is also responsible

for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

**7.** Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice \(2016\)](#) and supplementary guidance, and International Standards on Auditing in the UK.

**8.** As public sector auditors we give independent opinions on the annual accounts and conclusions on securing financial sustainability and appropriateness of the governance statement disclosures. In doing this, we aim to support improvement and accountability.

**9.** The weaknesses or risks identified are only those which have come to their 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.

**10.** Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

**11.** We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2017/18 audit fee of £7,080 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

### **Adding value through the audit**

**12.** Our aim is to add value to the joint board by providing insight and foresight on financial sustainability and by identifying areas of improvement and recommending and encouraging good practice. In doing so, we aim to help the joint board promote improved standards of financial planning, better management and decision making.

**13.** This report is addressed to the joint board and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

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

# Part 1

## Audit of 2017/18 annual report and accounts



### Main judgements

The joint board's financial statements give a true and fair view and were properly prepared.

The audited part of the management commentary, annual governance statement and remuneration report are all consistent with the financial statements and prepared in accordance with proper accounting practices.

### Audit opinions on the annual report and accounts

**15.** The annual accounts for the joint board for the year ended 31 March 2018 were approved by the Board on 27 August 2018. We reported, within our independent auditor's report that, in our opinion:

- the financial statements give a true and fair view and were properly prepared
- the audited part of the remuneration report, the management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the guidance.

**16.** We have nothing to report in respect of misstatements in information other than the financial statements, the adequacy of accounting records or the information and explanations we received.

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.

### Submission of annual report and accounts for audit

**17.** We received the unaudited annual report and accounts on 8 June 2018 in line with the audit timetable set out in our 2017/18 Annual Audit Plan.

**18.** The working papers provided with the unaudited accounts were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the audit of the annual accounts process ran smoothly.

### Risks of material misstatement

**19.** [Appendix 2](#) 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 and the wider audit dimension risks identified.

### Materiality

**20.** Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. The assessment of what is material is a matter of professional judgement and involves

considering both the amount and nature of the misstatement. It is affected by our perception of the financial information needs of users of the financial statements.

**21.** We carried out our initial assessment of materiality for the annual accounts during the planning phase of the audit. On receipt of the annual accounts we reviewed our planning materiality calculations. The revised materiality levels are summarised in [Exhibit 2](#).

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## Exhibit 2

### Materiality values

Materiality level	Amount
Overall materiality	£76,000
Performance materiality	£57,000
Reporting threshold	£4,000

Source: Audit Scotland

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### How we evaluate misstatements

**22.** All misstatements identified during the audit, which exceeded our reporting threshold, have been amended in the financial statements.

**23.** We identified several presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual accounts.

### Significant findings from the audit (ISA 260)

**24.** International Standard on Auditing 260 (UK) requires us to communicate significant findings from the audit to those charged with governance. These are summarised in [Exhibit 3](#). Where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in [Appendix 1](#) has been included.

**25.** Two significant findings were identified during our audit:

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## Exhibit 3

### Significant findings from the audit of the financial statements

Finding	Resolution
<p><b>1 International Accounting Standard 19 (IAS 19): error in valuation of net pension liabilities</b></p> <p>The joint board accounts for its share of Tayside Pension Fund in accordance with International Accounting Standard 19 - Employee Benefits (IAS19). This relies on valuations of pension fund assets and liabilities by the scheme's actuary, Barnett Waddingham. The actuary produced the IAS 19 report using estimated data for the final part of the year, however due to asset return volatility towards the end of the financial year, actual returns were significantly lower than</p>	<p>The audited accounts have been adjusted for this error.</p>

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Finding	Resolution
<p>had been estimated by the actuary. This resulted in pension fund assets being overstated. The overall impact on the net pension liabilities (pension liabilities less pension assets) reported in the balance sheet was an understatement of £0.303 million and this has been adjusted in the audited accounts.</p>	
<p><b>2. Public Notice of Accounts: pre-audit inspection</b></p> <p>The joint board must give public notice of the right of interested persons to inspect and object to its accounts in accordance with The Local Authority Accounts (Scotland) Regulations 2014. This public notice must be given no later than 17 June immediately following the financial year to which the accounts relate.</p> <p>The public notice was uploaded to the joint board's website on 24 June 2017, 6 days after the latest date allowable under the statutory regulations.</p>	<p>The joint board should ensure the public notice is made available on the website within the timeframe allowable under the 2014 regulations.</p> <p> <a href="#">Recommendation 1 (refer appendix 1, action plan)</a></p>

Source: Tayside Valuation Joint Board Annual Accounts 2017/18

## Follow up of prior year recommendations

**26.** We have followed up actions previously reported and assessed progress with implementation, these are reported in [Appendix 1](#) and identified by the prefix b/f (brought forward).

**27.** In total, 3 agreed actions were raised in 2016/17. Of these:

- 2 have been fully implemented
- 1 has been partially implemented.

**28.** Overall the joint board has made good progress in implementing these actions. For the action not yet fully implemented, revised responses and timescales have been agreed with management as set out in [Appendix 1](#).

## Objections

**29.** As noted above, the Local Authority Accounts (Scotland) Regulations 2014 require a local authority body to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. There were no objections to the accounts following publication of the public notice.

# Part 2

## Financial sustainability



### Main judgement

The joint board's financial position is sustainable in the short term. However, without any medium/long term financial scenario planning it is difficult to assess whether future demand and reductions to funding to councils will place a strain on the joint board's capacity to deliver services at the current levels.

### Financial performance in 2017/18

**30.** In January 2017, the joint board approved a revenue budget of £2.791 million for 2017/18. This was a reduction of £0.068 million (2.38%) on the approved budget for 2016/17. The 2017/18 budget was to be met by £2.765 million of requisitions from constituent authorities, with the remaining £0.026 million to be met from the joint board's general reserve. The financial performance of the joint board during 2017/18 was such that only £0.001million of the general reserve transfer was required.

**31.** While the joint board came in under budget, there are variations in some areas of service, the more significant of which are summarised in [Exhibit 4](#).

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.

### Exhibit 4

#### Summary of significant variations against budget

Area	Variance Favourable/ (unfavourable)	Reason(s) for variance
Supplies & services	£0.182 million	Additional printing, IT and postage costs incurred on Individual Electoral Registration.
Other operating income	£(0.045) million	Recovery of specific expenditure on Individual Electoral Registration from constituent councils.
Non-specific grant income	£(0.147) million	Additional grant income to cover additional costs of Individual Electoral Registration.

Source: Tayside Valuation Joint Board Annual Accounts 2017/18

### Financial planning

**32.** It is important that longer-term financial strategies are in place which link spending to the joint board's strategies. Although members only approve the budget for a single year, this should be supported by indicative future spending

plans (covering three years at least) that forecast the impact of relevant pressures on the joint board.

**33.** The Accounts Commission recommended that when future funding is not known, plans should be made for a range of scenarios so that the organisation is prepared for different levels of funding and income.

**34.** The joint board's business plan currently does not contain financial projections over the period of the plan and instead the budget is set annually. The joint board's budget for 2018/19 was approved in January 2018 and although for 2018/19 the joint board did reference medium and long term financial planning considerations in its 2018/19 Revenue Budget report, including the impact of the Barclay Review into the non-domestic rates system in Scotland, Scottish Government pay policy, continued funding of Individual Electoral Registration and pressures on constituent councils' revenue budgets, there remains no formal medium to long term financial planning incorporating scenario planning. This has been recognised in the joint board's continuous improvement agenda.

**35.** There also remains significant uncertainty about the detailed implications of EU withdrawal (i.e. Brexit). It is critical that public sector bodies are working to understand, assess and prepare for the impact on their business in areas such as workforce availability and potential changes to regulations.

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## Recommendation 2

**The joint board should develop medium/long term financial plans, linked to its approved corporate plan and service plan and incorporating scenario planning. The impact of EU withdrawal should be covered in the plan.**

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## Reserves and savings plans

**36.** The joint board holds a general fund reserve, the main purpose of which is to provide a contingency fund to meet unexpected expenditure and as a working balance to help cushion the impact of uneven cash flows. The usable reserve held by the joint board at 31 March 2018 is £0.102 million (2016/17 £0.103 million)

**37.** The joint board reviews the level of its reserves when setting the budget each year. The joint board's approved reserves strategy specifies that uncommitted reserves should be £0.07 million (around 2% of net expenditure) and therefore the joint board's level of uncommitted general reserve as at 31 March 2018 continues to exceed the reserve strategy. The revenue budget for 2018/19 includes a budgeted transfer from general reserve of £0.026 million in order to maintain the current requisition levels. If this crystallises, the general reserve will reduce to £0.076 million, which will be close to the current reserve policy.

**38.** The joint board's financial plan for 2018/19 anticipates an increase of £0.061 million in budgeted net expenditure to £2.853 million (2017/18; £2.791 million). The joint board anticipates the increase to be fully funded by savings from the joint board's accommodation review.

**39.** We have concluded that the joint board's financial position is sustainable in the short term, however further information, including scenario planning, would be required to conclude on long term financial sustainability.

# Part 3

## Governance and transparency



### Main judgements

**The information in the annual governance statement is consistent with the financial statements and complies with applicable guidance.**

**The joint board has appropriate governance arrangements in place that support the scrutiny of decisions made by the Board.**

**The joint board is open and transparent in the way it conducts its business and the public can attend Board meetings.**

### Annual Governance Statement

**40.** Our review of the annual governance statement assessed the assurances which are provided to the Assessor and Electoral Registration Officer regarding the adequacy and effectiveness of the joint board's system of internal control which operated in the financial year.

**41.** The statement highlights areas for improvement including revision of data protection policies following the recent implementation of the General Data Protection Regulations, review of the scheme of delegation and investigating options for ensuring that the joint board's medium term financial strategy integrates with service priorities and resource constraints. The statement also summarises internal audit findings and key reports issued in the year, with the overall conclusion in internal audit's annual report noted as being that "the Board operates adequate internal control systems".

**42.** We concluded that the information in the annual governance statement is consistent with the financial statements and complies with applicable guidance.

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.

### Governance arrangements

**43.** 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.

**44.** Members and management of the joint board are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.

**45.** Based on our observations and audit work performed during 2017/18, we concluded that the joint board has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision-making.

## Transparency

**46.** Transparency means that the general public have access to understandable, relevant and timely information about how the joint board is taking decisions and how it is using resources such as money, people and assets.

**47.** There is evidence from several sources which demonstrate the joint board's commitment to transparency. Members of the public can attend meetings of the Board. Minutes of the Board meetings and supporting papers are readily available on the joint board's website.

**48.** The joint board makes its annual accounts available on its website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties facing the joint board.

**49.** Overall, we concluded that the joint board conducts its business in an open and transparent manner.

## Internal Audit

**50.** The joint board's internal audit function is carried out by Henderson Loggie who were re-appointed internal auditors for 3 years commencing April 2016. Each year we consider whether we can rely on internal audit work to avoid duplication of effort. When we plan to place reliance on internal audit work we carry out an assessment of the internal audit function to ensure that it is sufficient in terms of documentations standards, reporting procedures and quality, and is performed in accordance with Public Sector Internal Audit Standards (PSIAS).

**51.** We reviewed the joint board's internal audit arrangements in accordance with International Standard on Auditing (UK) 610 (Using the Work of Internal Auditors) to determine the extent we could rely on the work of internal audit.

**52.** In our 2017/18 annual audit plan we highlighted that we planned to place reliance on internal audit's work on Corporate Governance and Compliance with Legislation – procurement and we did not plan to place reliance on the work of internal audit for our financial statements responsibilities.

**53.** Overall, we concluded that we would place reliance on aspects of internal audit work as highlighted in our plan. Henderson Loggie assessed Corporate Governance as 'good' which is the highest of their four assessment ratings and Compliance with Legislation – procurement as satisfactory, the second highest rating. Action plans have been agreed with management to implement improvements.

## Standards of conduct for prevention and detection of fraud and error

**54.** The joint board has a range of established procedures for preventing and detecting fraud and irregularity including a whistleblowing policy, anti-fraud strategy and codes of conduct for members and officers. We assessed these to ensure that they were appropriate, readily available to staff and are regularly reviewed to ensure they remain relevant and current.

**55.** We concluded that the joint board has appropriate arrangements in place for the prevention and detection of bribery and corruption. We are not aware of any specific issues we require to bring to your attention.

# Appendix 1

## Action plan 2017/18

### 2017/18 recommendations for improvement



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p><b>Public Notice of Accounts</b></p> <p>The joint board must give public notice of the right of interested persons to inspect and object to its accounts in accordance with The Local Authority Accounts (Scotland) Regulations 2014. This public notice must be given no later than 17 June immediately following the financial year to which the accounts relate. The public notice was uploaded to the joint board's website on 24 June 2017, 6 days after the latest date allowable under the statutory regulations.</p> <p><b>Risk</b></p> <p>The joint board may be open to legal challenge if it does not comply with regulations.</p>	<p>The joint board should ensure the public notice is made available on the website within the timeframe allowable under the 2014 regulations.</p> <p><a href="#">Paragraph 25</a></p>	<p>Measures will be established to ensure the timescale for issuing the Statutory notice will be achieved in future years.</p> <p>Treasurer</p> <p>June 2019</p>
2	<p><b>Financial planning</b></p> <p>The joint board's budget for 2018/19 was approved in January 2018 and the joint board did reference medium/long term financial planning considerations in its 2018/19 Revenue Budget report, there remains no formal medium to long term planning incorporating scenario planning</p> <p><b>Risk</b></p> <p>The joint board may fail to set realistic targets in its business plans or is unable to achieve its objectives due to lack of resources.</p>	<p>The joint board should develop medium/long term financial plans, linked to its approved corporate plan and service plan and incorporating scenario planning. The impact of EU withdrawal should be covered in the plan</p> <p><a href="#">Paragraph 35</a></p>	<p>The Joint Board will develop medium/long term financial plans, linked to its approved corporate plan and service plan and incorporating scenario planning. The impact of EU Withdrawal will be covered in the plan</p> <p>Treasurer and Assessor</p> <p>June 2019</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
<b>Follow up of prior year recommendations</b>			
PY1	<p><b>Management Commentary: non-compliance with guidance and Regulations</b></p> <p>A number of disclosures required by extant guidance and regulations had not been presented appropriately in the Management Commentary.</p> <p><b>Risk</b></p> <p>The accounts may not comply with current guidance and regulations.</p>	<p>The joint board should ensure that there is a process in place to ensure that the requirements of existing guidance and regulations are met.</p>	<p>Agreed action complete.</p> <p>The 2017/18 Management Commentary was presented in accordance with applicable guidance and regulations.</p>
PY2	<p><b>Financial planning</b></p> <p>The joint board does not consider medium or long term financial planning as part of its business planning or budget setting process.</p> <p><b>Risk</b></p> <p>The joint board may fail to set realistic targets in its business plans or is unable to achieve its objectives due to lack of resources.</p>	<p>The joint board should develop medium/long term plans aligned to its recently approved updated Corporate Plan and Service Plan.</p>	<p>Agreed action partially completed.</p> <p>The Joint Board have made some progress with medium/long term financial planning. The 2018/19 budget includes narrative on issues that may impact on the joint board in the medium/long term but have not yet developed medium/long term financial plans incorporating scenario planning.</p> <p><b>Revised action:</b> action point carried forward to point 2 above.</p>
PY3	<p><b>Performance management</b></p> <p>Non-financial performance information is monitored by management, but is only reported annually to members. There is a significant time lag between the availability of performance information and scrutiny by members.</p> <p><b>Risk</b></p> <p>Members may not be provided with performance information timeously to enable them to carry out their scrutiny role.</p>	<p>Non-financial performance information should be reported to members on a regular basis.</p>	<p>Agreed action completed.</p> <p>The joint board has incorporated reporting of non-financial performance into the Revenue Budget Monitoring Report presented to the Board. This information is now presented bi-annually which allows members to effectively scrutinise the joint board's performance.</p>

# 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>Review of accounting estimates.</p> <p>Focussed testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>Journal entry adjustments were tested and no indication of management override were identified.</p> <p>Judgements and estimations applied were tested to confirm they were appropriate and reasonable. No issues highlighted.</p> <p>Testing confirmed that income and expenditure was properly accounted for in the financial year.</p> <p>Reviewed transactions during the year. No issues identified where significant transactions outside the normal course of business.</p>
<p><b>2 Risk of fraud over expenditure</b></p> <p>The Code of Audit Practice requires consideration of risk of fraud over expenditure. The board incurs significant expenditure which requires audit coverage.</p>	<p>Assessment of key financial controls over expenditure.</p> <p>Detailed testing of transactions focusing on the greater areas of risk.</p>	<p>No significant issues were found in relation to controls in place across the key financial systems. From a review of expenditure transactions during the year, no issues highlighted in relation to the risk of fraud over expenditure.</p>
<p><b>3 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of pensions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Completion of 'review of the work of an expert' for the actuary.</p> <p>Focussed testing of pension figures.</p>	<p>Estimations and judgements applied were tested to confirm they were appropriate and reasonable. No issues were highlighted with the estimates and judgements applied.</p>

Audit risk	Assurance procedure	Results and conclusions
<b>Wider Dimension Risks</b>		
<p><b>4 Financial sustainability</b></p> <p>Our 2016/17 Annual Audit Report highlighted that the board did not consider medium or long term financial planning as part of its business planning or budget setting process. The board agreed to identify and evaluate options for considering medium and longer term planning into the budgeting process by January 2018. The board may fail to set realistic targets in its business plans or is unable to achieve its objectives due to lack of resourcing.</p>	<p>Monitor progress in implementing the agreed actions.</p>	<p>We monitored progress with the agreed actions and found that they were partially completed. The action has been carried forward to appendix 1, number 2.</p>
<p><b>5 Performance Management</b></p> <p>Our 2016/17 Annual Audit report highlighted that performance information is monitored by management, but is only reported annually to members. There is a significant time lag between the availability of performance information and scrutiny by members. The board agreed to identify and evaluate options for reporting non-financial performance information by June 2018. In the interim members may not be provided with performance information timeously to enable them to carry out their scrutiny.</p>	<p>Monitor progress in implementing the agreed actions</p>	<p>We monitored progress with the agreed actions and found that they were completed.</p>

# Appendix 3

## Summary of national performance reports 2017/18



		Apr	
		May	
Common Agricultural Policy Futures programme: further update		Jun	 Scotland's colleges 2017
		Jul	 NHS workforce planning
Self-directed support: 2017 progress report		Aug	
Equal pay in Scottish councils		Sept	
Transport Scotland's ferry services		Oct	 NHS in Scotland 2017
Local government in Scotland: Financial overview 2016/17		Nov	
		Dec	
		Jan	
Early learning and childcare		Feb	
Managing the implementation of the Scotland Acts		Mar	

# Tayside Valuation Joint Board

## 2017/18 Annual Audit Report

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