**Auditor General for Scotland**

The Auditor General’s role is to:

- appoint auditors to Scotland’s central government and NHS bodies
- examine how public bodies spend public money
- help them to manage their finances to the highest standards
- check whether they achieve value for money.

The Auditor General is independent and reports to the Scottish Parliament on the performance of:

- directorates of the Scottish Government
- government agencies, eg the Scottish Prison Service, Historic Scotland
- NHS bodies
- further education colleges
- Scottish Water
- NDPBs and others, eg Scottish Police Authority, Scottish Fire and Rescue Service.

You can find out more about the work of the Auditor General on our website: [www.audit-scotland.gov.uk/about/ags](http://www.audit-scotland.gov.uk/about/ags)
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key facts</td>
<td>4</td>
</tr>
<tr>
<td>Summary</td>
<td>5</td>
</tr>
<tr>
<td>Part 1. The merger and governance of the SFRS</td>
<td>8</td>
</tr>
<tr>
<td>Part 2. The SFRS's costs and savings</td>
<td>17</td>
</tr>
<tr>
<td>Part 3. Delivery of fire and rescue services</td>
<td>24</td>
</tr>
<tr>
<td>Endnotes</td>
<td>35</td>
</tr>
<tr>
<td>Appendix 1. Audit methodology</td>
<td>36</td>
</tr>
</tbody>
</table>

---

**Exhibit data**

When viewing this report online, you can access background data by clicking on the graph icon. The data file will open in a new window.
### Key Facts

- **Net savings achieved in 2013/14**: £16 million
- **Potential real terms reduction in budget between 2012/13 and 2019/20**: 31%
- **Total net savings expected from fire reform by 2027/28**: £328 million
- **2014/15 revenue budget**: £259 million
- **Number of staff in post at 31 March 2014**: 35,207
- **False alarms owing to equipment failure**: 8,486
- **Total number of incidents in 2013/14**: 84,846

<table>
<thead>
<tr>
<th>Year</th>
<th>Incidents</th>
<th>False Alarms</th>
<th>Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013/14</td>
<td>84,846</td>
<td>8,486</td>
<td>£16 million</td>
</tr>
<tr>
<td>2014/15</td>
<td><strong>84,846</strong></td>
<td><strong>8,486</strong></td>
<td>£259 million</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>169,692</strong></td>
<td><strong>17,972</strong></td>
<td>£328 million</td>
</tr>
</tbody>
</table>

\[Total\text{ net savings achieved in 2013/14} = \frac{Total\text{ number of incidents in 2013/14}}{Total\text{ number of incidents in 2014/15}} \times 100\%\]
Summary

Key messages

1. The Scottish Government and the Scottish Fire and Rescue Service managed the 2013 merger of the eight fire and rescue services effectively. The Scottish Government clearly defined roles, expectations and initial targets for the chair and chief officer, and the merger followed good practice. There was no impact on the public during the merger and the Scottish Fire and Rescue Service's performance is improving.

2. The board of the Scottish Fire and Rescue Service is starting to perform well and is committed to continue improving how it performs. The move from eight local fire and rescue services to a national organisation has enhanced the scrutiny and challenge of the fire and rescue service. The Scottish Fire and Rescue Service has continued to liaise with local authorities through its network of local senior officers and through its board members.

3. Reported savings to date puts the Scottish Fire and Rescue Service on track to exceed expected savings of £328 million by 2027/28. However, as a result of future cost pressures and likely reductions in funding, we estimate a potential funding gap of £42.7 million in 2019/20.

4. The Scottish Fire and Rescue Service is reviewing how it can deliver a sustainable national service that meets current and future demands in the context of decreasing budgets. This will be a major challenge. Completing these reviews and developing a long-term (five to ten year) financial strategy are matters of urgency for the Scottish Fire and Rescue Service.
Recommendations

The Scottish Fire and Rescue Service should:

- carry out a comprehensive lessons learned exercise by December 2015 and share findings with the Scottish Government, and with other public bodies that are starting a merger process (paragraph 10)

- provide board papers that are timely with an appropriate level of detail. There should be a balance between quantity and quality and papers should differentiate between operational information and information the board needs for strategic decision-making (paragraphs 17 and 21)

- agree a long-term financial strategy by the end of March 2016, developed from evidence-based options for achieving savings (paragraphs 10, 46 and 61)

- agree long-term strategies in the main areas that will contribute to savings and form the basis of the long-term financial strategy, including workforce, asset management and procurement (paragraph 46).

About our audit

1. The Police and Fire Reform (Scotland) Act 2012 established the Scottish Fire and Rescue Service (SFRS). The SFRS started work on 1 April 2013. It replaced the eight former fire and rescue services and the Scottish Fire Services College. In its first year, it employed around 9,000 people and had a budget of £272.7 million.

2. During 2012, the Accounts Commission published a series of Best Value reviews on the eight predecessor fire and rescue services, together with an overview report. These reported variation in operational policies, performance, effectiveness of governance arrangements, workload and costs. The overview report noted the challenges presented by a move to a single fire and rescue service for Scotland.

3. Her Majesty’s Fire Service Inspectorate (HMFSI) reviewed the transition to the SFRS in 2013 and published a report that contained a number of findings and actions. It concluded that:
   - the transition had no adverse effect on service delivery but operational response had not yet been optimised
   - there had been a reduction in the duplication of services but the geographical location of specialist staff means they might not be optimally located
   - attention must be paid to staff retention and engagement with regard to the pending finalisation of control room structures to avoid any reduction in operational response
• while there was a positive building of relationships between the strategic leadership team and the board, the long-term strategic direction of the service was not yet clear

• the strategic leadership team is well focused on finance and budgets.

4. This audit builds on previous audit and inspection work and assesses the progress the SFRS has made in improving the efficiency and effectiveness of fire and rescue services in Scotland. It considers the following:

• How well was the fire reform process managed?

• Are the SFRS’s governance and financial management arrangements effective?

• How effectively is the SFRS planning and using its resources to improve efficiency and achieve savings?

More detailed information on our methodology is provided in Appendix 1

5. We examined the extent to which the Scottish Government and the SFRS considered and implemented recommendations from our report Learning the lessons of public body mergers [PDF] in creating a single fire and rescue service.

6. This report has three parts:

• Part 1 The merger and governance of the SFRS

• Part 2 The SFRS’s costs and savings

• Part 3 Delivery of fire and rescue services

7. We did not revisit the outline business case for fire reform as this was reviewed and reported on in our report on police reform. Nor did we carry out an assessment of any planned longer-term costs and savings beyond 2014/15, or the SFRS’s ability to deliver them. We did carry out an analysis of the potential funding gap in 2019/20 based on forecasts of UK public sector spending by the Office for Budget Responsibility.
The Scottish Government and the SFRS managed the 2013 merger of the eight fire and rescue services effectively. The SFRS is accountable to Scottish ministers; its predecessor bodies were accountable to local authorities. The merger was part of a wider process of reforming the fire and rescue service that aims to:

- protect and improve local services, despite financial cuts, by stopping duplication of support services – like control rooms – and not cutting frontline services
- make specialist services – like flood rescue – more accessible in areas where these were previously less readily available
- strengthen the connection between fire services and communities by:
  - creating a new formal relationship with each of the 32 local authorities
  - involving many more elected members
  - better integrating with community planning partnerships.

Although not a stated objective of reform, one of the main reasons was to save money, with cumulative net savings of £328 million expected by the end of 2027/28.
9. Before and after the merger, the Scottish Government and the SFRS drew extensively on the recommendations from our report Learning the lessons of public body mergers [PDF]. They have implemented, or are progressing, eight out of the ten recommendations (Exhibit 1).  

Exhibit 1
Progress against the recommendations from our report Learning the lessons of public body mergers
The Scottish Government and the SFRS have implemented or are progressing eight out of the ten recommendations.

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Complete?</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The Scottish Government should:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appoint the permanent chair and chief executives at the earliest opportunity – ideally at least six months before the start date of the new organisation – to allow them to progress important decisions and contribute to establishing a clear and strong vision, structure and plan for the new organisation.</td>
<td>Yes</td>
<td>• The Scottish Government appointed the chair of the board on 10 September 2012 and the chief officer on 15 October 2012 (6.5 and 5.5 months respectively before the start date of the single service). The Scottish Government appointed the other 11 board members on 24 October 2012.</td>
</tr>
</tbody>
</table>
| Work together with organisations’ leadership teams to progress different aspects of the merger in a cohesive way. | Yes       | • The Scottish Government established a fire and rescue programme board in May 2011. The board oversaw and allocated individual projects to either the Scottish Government or the eight former fire and rescue services to ensure there was no impact on services during the merger.  
  • There was a constructive and collaborative relationship between the Scottish Government’s Fire and Rescue Division and the former fire and rescue services, and subsequently with the SFRS. |
| Identify the skills, knowledge and expertise needed to lead the new organisation and, with merging bodies, use this to assess – and if necessary – supplement – board and senior management capability. | Yes       | • The Scottish Government identified personal specifications required of the board members. They did not consider change management experience a requirement.  
  • The newly appointed board members attended training sessions to improve their understanding of the SFRS. |

Cont.
<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Complete?</th>
<th>Comment</th>
</tr>
</thead>
</table>
| Identify, when planning the merger, the specific improvements it expects each merged body to deliver and the criteria it will use to assess this. | Yes | • The Scottish Government clearly set out:  
  – the strategic objectives and priorities of reform  
  – initial targets for the chair and chief officer  
  – key performance indicators for the SFRS. |
| Develop robust costs and savings estimates for future mergers and, with merging bodies, regularly review and revise these as necessary as the merger proceeds. | No | • The Scottish Government developed an outline business case in September 2011 that comprised estimated costs and savings of reform. It did not develop a full business case. |

**Merging bodies should:**

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Complete?</th>
<th>Comment</th>
</tr>
</thead>
</table>
| Ensure merger plans extend beyond the start date of the new body – to ensure business as usual continues and to plan for subsequent organisational development that is sufficient, effective and focused on delivering improvements. | Progressing | • The SFRS developed early strategies to ensure continuity of service and the board approved the first Strategic Plan in September 2013. The SFRS is developing various strategies focused on future improvements and benefits.  
  • The SFRS’s performance reports, letters from Scottish ministers and reports from the Scottish Parliament’s Justice Committee indicate that the public have neither noticed nor suffered any reduced level of service during the transition to a single service. |
| Schedule a post-implementation review within six months of the start date of the new body to identify lessons learned, monitor progress in meeting the strategic aims and objectives, and assess if the merger is on course to deliver the long-term benefits. The results of the review should be reported to the Scottish Government to support wider learning and sharing of lessons. | No | • A post-implementation review has not taken place. |
| Develop and adopt a corporate plan for the new organisation within 12 months of its start date. The plan should provide a strong, strategic focus on the purpose and benefits of establishing the new organisation and the further organisational change and development that is required to secure these benefits. | Yes | • The SFRS’s first Strategic Plan focuses on achieving the benefits of reform through various strategic aims and projects. The plan identifies the organisational changes needed to secure the benefits of reform. |
Part 1. The merger and governance of the SFRS

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Complete?</th>
<th>Comment</th>
</tr>
</thead>
</table>
| Develop performance reporting systems and key performance indicators that measure the benefits expected from the merged body and aim to publicly report performance information no more than two years after the start date of the new body. | Yes | • The Scottish Government and the SFRS established comprehensive performance management arrangements by developing high-level targets and KPIs across a range of functions within the service. These were first published as a dataset in February 2012 and subsequently in March 2013.  
• The board reviews performance data quarterly. Quarterly data and annual performance reviews are publicly reported on the SFRS’s website. |
| Collect views from users, staff and stakeholders on performance and use this to measure improvement and influence service delivery. | Progressing | • Partnership working with unions helped the transition to a single service. The Working Together Framework progressed in consultation with all of the SFRS’s recognised representative bodies and was discussed at Employee Partnership Forums between December 2012 and October 2013, before being approved by the board in November 2013. The framework outlines key principles and agreements.  
• In autumn 2014, the SFRS carried out a cultural audit which collected views from staff, members of the public, partner agencies and other stakeholders to determine people’s experiences when interacting with it. The audit results have not yet been published. |

Source: Audit Scotland

10. The following recommendations have not been implemented:

- Regular review and revision of costs and savings estimates – the Scottish Government developed an outline business case for fire reform in September 2011. It did not develop a full business case and the SFRS still does not have a long-term financial strategy.

- Post-implementation review within six months of the start date of the new body – a post-implementation review to identify lessons learned, monitor progress in meeting strategic aims and objectives, and assess if the merger is on course to deliver the long-term benefits has not been carried out. The service intends to carry out a post-implementation review and plans to draw on other pieces of work, including a series of Gateway Reviews.
11. In May 2015, HMFSI reported on the SFRS’s progress on integrating performance management systems from the eight former fire and rescue services. HMFSI found that the SFRS recognises the importance of having reliable national ICT systems in place to manage its functions, including those that involve collecting and handling performance management information. HMFSI’s view is that the SFRS understands the importance of performance management systems that can report at a local as well as a national level. It also found that the SFRS was designing new systems appropriately and is aware of the issues flagged in Audit Scotland’s report Managing ICT contracts: an audit of three public sector programmes [PDF].

12. The SFRS’s external auditors carried out a review of the service’s ICT projects using a checklist provided by Audit Scotland, based on our report. The external auditors concluded that, in all instances, the SFRS is either meeting the requirements set out in the scrutiny questions or has demonstrated an awareness of where improvement is required. The service is taking action to implement these improvements.

The board is improving scrutiny and challenge of the service

13. Before the SFRS was set up, councillors sat on local fire and rescue boards. The overview report on the former fire and rescue services noted that councillors on these boards had not, in general, provided strong strategic leadership to the former services or challenged them strongly enough. It noted that senior officers in the former fire and rescue services had provided the drive for change at a strategic level.

14. The SFRS became another significant national body on 1 April 2013. Its board sets the strategic direction for the organisation and oversees its work. The board consists of a chair and 11 non-executive members who collectively hold the chief officer to account. Scottish ministers appoint board members and the board is accountable to them for how the organisation performs. The SFRS has an accountable officer, the chief officer, who leads the staff of the SFRS and is personally accountable to the Scottish Parliament for ensuring the organisation uses its finances and resources properly and effectively. The SFRS’s governance and accountability framework sets out the respective roles and responsibilities of Scottish ministers, the civil service, the board and the SFRS’s senior officers, in particular, the chief officer.

15. Once Scottish ministers appointed the board members in October 2012, members attended Chartered Institute of Public Finance and Accountancy and Scottish Government induction events. This was backed up by more specific training on how the service works.

16. Of the 12 board members, two are women. Two of the strategic leadership team of nine are women and 13 per cent of all staff members are women. This reflects a wider issue across the public sector and business in general. An equal number of men and women on all public bodies’ boards by 2020 is one of the Scottish Government’s priorities. Achieving this balance will require careful succession planning by the Scottish Government and the SFRS.

17. One challenge confronting any board is the need to balance detailed knowledge about how an organisation works with strategic direction and challenge of how the organisation is managed. At the beginning, the level of
detail requested by the board, about the operation and management of the SFRS, led to tensions with senior management. This also reflected the greater level of scrutiny and challenge compared to the senior officers’ previous local government experience. This situation has improved as the board has established itself and developed its understanding of the organisation’s work and the challenges it faces.

18. We have previously commented on the importance of the relationship between the chair of a board and the chief executive – in this case the chief officer. We noted that chairs and chief executives have distinct yet complementary leadership roles and each has to recognise and respect these. During the first two years of the SFRS, the chair and chief officer have worked closely together. This has helped establish the SFRS as a national organisation and ensure there has been no negative impact on the organisation’s performance.

19. The board has committed to reviewing and assessing its own performance and that of its committees every year. During 2014, the board reviewed its effectiveness with the help of an external facilitator. The main outcomes of the review have been to:

- develop a board operating framework and a corporate governance standard
- produce personal development plans for board members
- review the structure of the board’s committees (reviewed in January 2015, including the skills mix of members).

20. An action plan is in place to implement the outcomes of the annual review of the effectiveness of the board. The chair of the board carried out an annual appraisal for each board member on how they had performed. The senior civil servant responsible for the SFRS in the Scottish Government assessed how the chair had performed. The boards of the Scottish Police Authority and the SFRS held a joint workshop to share experience of how they were developing and how they could improve.

21. The board established a Finance and Performance Working Group during 2013/14 to improve the quality of the information provided to the board. Board papers are now more focused. It is important that the board continues to review the information it receives from the management of the SFRS to ensure that it enables it to scrutinise and challenge performance and financial management.

22. In addition to scrutiny and challenge, any board plays an important role in assessing the high-level risks facing an organisation. The board and the strategic leadership team held two workshops examining corporate risks during 2013 to help the service develop the corporate risk register. The main risks identified in the corporate risk register include failure to:

- maintain and improve the safety of communities and staff
- meet statutory obligations
- secure the SFRS’s financial position in the medium and long term
- meet performance targets.
23. The board also holds regular strategy days to discuss specific subjects. These provide a valuable means of developing board members’ background knowledge about specific issues before discussing these at a formal board meeting.

24. The board is demonstrating good practice in ensuring communities across Scotland have access to its meetings and information about the service. It meets eight times a year in public and makes its papers and minutes available on its website. It has met in locations throughout Scotland including Perth, Stirling, Kirkcaldy, Dumfries and Inverness. The board uses this mobility to meet local people, groups and organisations.

25. An essential element of effective board performance is collective responsibility for decisions. While discussion, debate and disagreement are part of any decision-making process, once a decision is made the board as a whole must take responsibility for it. The board has held 14 meetings since 1 April 2013. It has twice reached a decision following votes on high-profile decisions in relation to its strategy for disposing of some of its property estate and closing control rooms. The board were united in supporting the decisions after the votes. Ensuring continued board unity in the future will be critical as the board responds to the major challenges facing the SFRS (see Part 2 and 3).

26. In September 2013, the SFRS agreed to close five of the eight former control rooms. It ran an engagement programme with local people, groups and organisations, MSPs and staff before reaching a decision. The strategic leadership team went on face-to-face visits to all control room sites and the service set up a Partnership Working Group with Fire Brigades Union (FBU) officials to consider the options.

27. The Dumfries and Galloway control centre closed in November 2014, after the SFRS confirmed it was unsuitable for effective control operations. The service is aware that engagement with the local authority could have been better. It subsequently developed an Engagement Framework to ensure it communicates and works effectively with communities, partners and employees. The board approved the Engagement Framework in November 2014.

**The SFRS restructured its strategic leadership team to focus on reform and planning**

28. The SFRS reviewed the structure of its strategic leadership team during 2014/15. There was originally a director of service delivery for each of the three operational areas (East, North and West). Under the revised structure, there is now one director of service delivery for Scotland, a director of strategic planning, performance and communications and a director of service transformation.

29. A new senior management level of deputy assistant chief officer has been introduced to sit between the roles of local senior officer and assistant chief officer (Exhibit 2, page 15). The SFRS appointed six deputy assistant chief officers in January 2015. Three are working as heads of service delivery across the North, West and East of Scotland. Their roles involve working closely with the director of service delivery, to ensure that the SFRS takes a national approach to service delivery. The other three deputy assistant chief officers are working on training and employee development, response and resilience, and prevention and protection. These changes have released two assistant chief officers from
Exhibit 2
Senior management arrangements in the Scottish Fire and Rescue Service
The SFRS restructured its strategic leadership team during 2014/15 to allow two assistant chief officers more time to focus on reform and planning.

Notes:
1. Local Senior Officers (East) City of Edinburgh; Fife; East Lothian, Midlothian and the Scottish Borders; Falkirk and West Lothian; Stirling and Clackmannanshire.
2. Local Senior Officers (North) Aberdeen; Aberdeenshire and Moray; Dundee City, Angus and Perth and Kinross; Western Isles, Orkney Islands and Shetland Islands; Highland.
3. Local Senior Officers (West) Glasgow City; Dumfries and Galloway; East, North and South Ayrshire; East Renfrewshire, Renfrewshire and Inverclyde; Argyll and Bute, East and West Dunbartonshire; North Lanarkshire; South Lanarkshire.

Source: Scottish Fire and Rescue Service
operational duties, allowing them more time to focus on implementing long-term reform of the fire and rescue service and on planning.

The SFRS has maintained effective local engagement in the move to a national service

30. The Police and Fire Reform (Scotland) Act 2012 requires the SFRS to appoint local senior officers. Local senior officers:

- develop and report on local fire and rescue plans

- oversee the prevention and protection agenda for their respective areas, ensuring that the public have access to the full range of community safety support, from free home fire safety visits to specialist advice for individuals and organisations

- ensure effective liaison between the SFRS, local authorities, community planning partnerships and other local partners.

31. There are 17 local senior officers. They have been a successful innovation and have helped in the fire and rescue service’s move from local government to central government. In addition to the statutory role of the 17 local senior officers, board members have a non-statutory responsibility for liaising with the local authorities in each of the SFRS’s three operational areas (there are four board members for each operational area).

32. Local senior officers worked together to agree a national template of reporting to allow the service to set standards but maintain local flexibility. These reports should provide a benchmarking tool to allow the sharing of approaches that have worked well. This will help the service to demonstrate the benefits of reform at a local level.\(^\text{10}\)

33. The SFRS’s Local and Stakeholder Engagement Committee surveyed how closely board members were engaging with local authorities. A report to the committee in January 2015 revealed a high degree of variation. This ranged from no meetings with local authorities (other than at board events), to meeting representatives from local authorities on 25 occasions within a year. In addition, the extent to which board members liaise and work with the local senior officers varies. The board is reviewing how it can improve the quality and consistency of members’ engagement with local authorities and other partners.
Key message

1 Reported savings of £16.1 million in 2013/14 and planned savings of £6.6 million in 2014/15 puts the Scottish Fire and Rescue Service on track to exceed expected savings of £328 million by 2027/28. However, as a result of future cost pressures and likely reductions in funding, we estimate a potential funding gap of £42.7 million in 2019/20. The Scottish Fire and Rescue Service does not yet have a long-term (five to ten year) financial strategy. It is developing the necessary underpinning strategies.

The SFRS’s budget is lower than for its predecessor services

34. The budget (for day-to-day spending) for the legacy, or predecessor, services in 2012/13 was £290.7 million. The SFRS’s budget in 2013/14 was £272.7 million and in 2014/15 it was £259.1 million. For 2015/16 it is £259.2 million. This represents a reduction of £31.5 million or 10.8 per cent (15.7 per cent in real terms, which allows for inflation) when compared to the legacy services.

35. Based on forecasts of UK public sector spending by the UK Office for Budget Responsibility (OBR), we estimate that the SFRS’s budget will reduce to approximately £226.0 million by 2019/20, representing a reduction against the predecessors’ 2012/13 budgets of £64.7 million or 22.3 per cent (31.3 per cent in real terms) (Exhibit 3, page 18).11

The majority of SFRS’s expenditure relates to staff costs

36. In 2014/15, staff costs amounted to 79 per cent (£207 million) of budgeted gross expenditure. An analysis of the service’s staff costs and other expenditure is included at Exhibit 4 (page 18). At 31 March 2014, 8,486 staff were in post, 47 per cent (4,003) of whom were wholetime firefighters.12 Wholetime firefighters account for £145 million (70 per cent) of budgeted staff costs for 2014/15.

The SFRS estimates capital expenditure of £91.1 million for its 2015-18 capital programme

37. Capital expenditure is used to buy or improve assets such as vehicles, equipment or buildings. The SFRS’s capital expenditure for 2014/15 is forecast to be in line with its capital budget for the year of £21.8 million.13
Exhibit 3
Budget reductions from 2012/13 to 2019/20
The SFRS’s budget will be reduced by 31.3 per cent in real terms against the 2012/13 budget of its predecessors.

Source: Audit Scotland

Exhibit 4
The SFRS’s budgeted gross expenditure for 2014/15: £260 million
Seventy-nine per cent of budgeted gross expenditure (£207 million) relates to staff costs.

Source: Scottish Fire and Rescue Service

38. The service’s capital budget for 2015/16 has been set at £25.3 million. There are no indicative funding allocations for 2016/17 or 2017/18. The SFRS’s proposed capital programme for 2015-18 assumes capital spending of £91.1 million, made up of an additional £25.3 million in 2016/17 and 2017/18, and a total of
£15.2 million in capital receipts between 2015/16 and 2017/18. The Scottish Government has granted permission for the service to reinvest capital receipts to develop its estate.\(^\text{14}\)

Reform of fire and rescue services is estimated to have cost almost £36 million

39. The Financial Memorandum to the Police and Fire Reform (Scotland) Act 2012 estimated £39.5 million for transitional and voluntary severance costs associated with fire reform. It has actually cost an estimated £35.7 million, made up of:

- Scottish Government expenditure of approximately £5.5 million in 2012/13 on voluntary redundancy and early retirement payments, Scottish Government staff costs, the establishment of the SFRS project and the development of a single financial system
- SFRS expenditure of £14.1 million between 2012/13 and 2014/15 on voluntary severance and pay harmonisation, ICT infrastructure, financial systems and operational service delivery
- capital receipts from property rationalisation, estimated at £16.1 million, which the Scottish government has allowed the SFRS to retain.

Reform was expected to make savings of £328 million and plans are in place to achieve this

40. The Accounts Commission’s overview report noted that the eight predecessor fire and rescue services spent around 30 per cent more per head of population than in England and Wales. The SFRS’s net spending of £269.3 million in 2013/14 represents approximately £51 for every person in Scotland. The SFRS has achieved net recurring savings of £16.1 million in 2013/14 and is expected to make further net recurring savings of £6.6 million in 2014/15. Together, this should realise £334 million of cumulative net savings by 2027/28. This will exceed the £328 million expected net savings in the Financial Memorandum.

41. In our report *Learning the lessons of public body mergers* [PDF], we identified that merging bodies could make savings by:

- reducing staff numbers
- rationalising assets such as property and contracts
- sharing support services
- streamlining processes, for example a single finance system.

42. The SFRS analyses targeted savings under these categories plus a category of other savings relating to a new budgeting system and a reduction in loan charges. The analysis identifies cumulative gross savings of £55.3 million between 2013/14 and 2019/20, of which, £36.9 million (67 per cent) relate to staff cost reductions (Exhibit 5, page 20).
**Exhibit 5**

Anticipated cumulative gross savings 2013/14 to 2019/20: £55.3 million

Sixty-seven per cent of anticipated gross savings relate to staff costs.

Note: Minor rounding differences.

Source: Scottish Fire and Rescue Service

---

Owing to cost increases and funding pressures, there is a potential funding gap of £43 million in 2019/20

43. The gross savings of £55.3 million by 31 March 2020 are offset by cost increases (for example, pay inflation, pay increments and an increase in employers’ national insurance costs) of £32.4 million, resulting in net savings of £22.9 million. This means that no further net savings in addition to those for 2013/14 and 2014/15 have been identified. The SFRS’s Critical Savings Pathway (CSP) forecasts a funding gap (the difference between income and expenditure) of £8.6 million (in cash terms) in 2019/20.

44. The CSP assumes that budgets will remain at the same level as 2015/16 until 2019/20. It recognises that a decrease in funding of five per cent by 2019/20 would result in a funding gap exceeding £21 million. This is an optimistic assumption. Our analysis uses forecasts of UK public sector spending from the OBR to estimate future funding. It is based on the costs and savings used in the CSP and applies an additional cost increase for general inflation to non-staff costs. It shows a potential funding gap of £42.7 million (in cash terms) in 2019/20 (Exhibit 6, page 21)

45. A potential funding gap of £42.7 million in 2019/20 assumes that budget reductions are spread evenly across the public sector, with no protected areas. If some areas are protected, the SFRS’s funding gap could exceed £42.7 million.
The SFRS does not yet have a long-term financial strategy

46. A long-term financial strategy would be essential for the SFRS, even without a funding gap. It is now crucial that the service agrees a long-term financial strategy and supporting strategies, to show how it will close the funding gap and achieve savings by 2019/20 and beyond. The long-term financial strategy should include certain key features (Exhibit 7, page 22). Developing and revising accurate and reliable costs and savings estimates is one of the recommendations in our report Learning the lessons of public body mergers [PDF]. The SFRS is developing strategies to underpin a long-term financial strategy (Exhibit 8, page 23) The workforce and asset management strategies will be particularly challenging to deliver.
## Exhibit 7
**Important features of a financial strategy**

A financial strategy should cover five to ten years.

<table>
<thead>
<tr>
<th>Feature</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>COSTS</strong></td>
<td>A clear understanding of the business model and the cost of individual activities within it</td>
</tr>
<tr>
<td><strong>SAVINGS OPTIONS</strong></td>
<td>Evidence-based options for achieving savings</td>
</tr>
<tr>
<td><strong>SAVINGS DETAILS</strong></td>
<td>Details of one-off and recurring savings</td>
</tr>
<tr>
<td><strong>SCENARIO PLANNING</strong></td>
<td>Scenario planning to outline best, worst and most likely scenarios of the financial position and the assumptions used</td>
</tr>
<tr>
<td><strong>ASSETS/LIABILITIES &amp; RESERVES</strong></td>
<td>Details of assets, liabilities and reserves and how these will change over time</td>
</tr>
<tr>
<td><strong>CAPITAL INVESTMENT ACTIVITY</strong></td>
<td>Details of investment needs and plans and how these will be paid for</td>
</tr>
<tr>
<td><strong>DEMAND</strong></td>
<td>An analysis of levels of service demand and projected income</td>
</tr>
<tr>
<td><strong>FUNDING SHORTFALLS</strong></td>
<td>Any income or funding shortfalls and how to deal with these</td>
</tr>
<tr>
<td><strong>STRATEGY LINKS</strong></td>
<td>Clear links to the corporate strategy, CPP objectives and other relevant strategies such as workforce and asset management</td>
</tr>
<tr>
<td><strong>RISKS &amp; TIMESCALES</strong></td>
<td>The risks and timescales involved in achieving financial sustainability</td>
</tr>
</tbody>
</table>

The strategy should be underpinned by detailed financial plans in the short (one year) and medium (two to five years) term.

---

Source: *Scotland’s public finances, progress in meeting the challenges*, Audit Scotland, June 2014
## Exhibit 8
### Status of key SFRS strategies
The SFRS has several strategies in development that will help to develop a long-term financial strategy.

<table>
<thead>
<tr>
<th>Strategy</th>
<th>Progress</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Digital</td>
<td>✔️</td>
<td>The board approved the final strategy in September 2014. It identifies recurring revenue savings of approximately £1.4 million relating to staff, licences, maintenance and fuel costs.</td>
</tr>
<tr>
<td>Property</td>
<td>✔️</td>
<td>The SFRS began a review of part of its estate in June 2013. It included: national training facilities; control rooms; vehicle and equipment workshops; data centres; office accommodation, and the national headquarters. The SFRS will implement the plan over a period to 2018. It is anticipated this will raise £16.1 million, which will be reinvested in the capital programme, and release £3.2 million of recurring revenue savings from reduced running costs.</td>
</tr>
<tr>
<td>Workforce</td>
<td>●</td>
<td>Awaiting consideration by the board.</td>
</tr>
<tr>
<td>Asset Management</td>
<td>●</td>
<td>Due to be considered by the board in May 2015.</td>
</tr>
<tr>
<td>Procurement</td>
<td>●</td>
<td>Due to be considered by the board in May 2015.</td>
</tr>
</tbody>
</table>

Source: Scottish Fire and Rescue Service
Part 3
Delivery of fire and rescue services

Key messages

1  There was no impact on the public during the merger period and the Scottish Fire and Rescue Service’s performance is improving. It is making progress in standardising the services it provides.

2  There has been a long-term reduction in the number of fires and the number of fire-related casualties. The Scottish Fire and Rescue Service has begun a series of reviews of how it delivers a fire and rescue service in the context of this reduction and its new national role. These reviews aim to ensure that its resources are used in the right way, and at the right time, to provide a sustainable national service. Implementing the findings of these reviews, in the context of potentially decreasing budgets, will be the major challenge for the Scottish Fire and Rescue Service over the next few years.

The creation of the SFRS had no impact on the public and its performance is improving

47. In November 2013, HMFSI concluded that the transition to a single fire and rescue service had no adverse effect on operations.17 The Scottish Government’s mid-year review of the SFRS’s performance in 2014/15 noted that the public had neither noticed nor suffered any reduced level of service during the creation of the single national fire and rescue service.18

48. The Fire and Rescue Framework for Scotland 2013 set out Scottish ministers’ priorities and objectives for the SFRS and included six targets. At the end of its first year of operation, the service assessed two of these targets as green and four as amber. By the end of quarter three of 2014/15, performance had improved with four targets assessed as green, one as amber and one as red (Exhibit 9, page 25).
Part 3. Delivery of fire and rescue services

Exhibit 9
Performance against the Fire and Rescue Framework for Scotland 2013
The SFRS’s performance against its targets is improving.

<table>
<thead>
<tr>
<th>Target</th>
<th>2013/14</th>
<th>Status</th>
<th>2014/15 (end of quarter three)</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reducing fire fatalities and casualties by 5% a year</td>
<td>Total fatalities and casualties were 1,108, a 1.8% reduction on the three-year average</td>
<td>Green</td>
<td>Total fatalities and casualties were 621, exceeding a 5% reduction on the three-year average</td>
<td>Red</td>
</tr>
<tr>
<td>Reducing special services’ casualties</td>
<td>Total casualties were 1,984 against a target rate of 1,921</td>
<td>Green</td>
<td>Total casualties were 1,629 against a target rate of 1,666</td>
<td>Red</td>
</tr>
<tr>
<td>Reducing accidental dwelling fires by 10% each year</td>
<td>Total number of dwelling fires was 4,682, a 9% reduction on the three-year average</td>
<td>Green</td>
<td>Total number of dwelling fires was 3,609, a 2.9% reduction on the three-year average</td>
<td>Yellow</td>
</tr>
<tr>
<td>Reducing the number of non-domestic fires</td>
<td>Total number of non-domestic fires was 2,333 against a target of 2,341</td>
<td>Green</td>
<td>Total number of non-domestic fires was 1,784 against a target of 1,869</td>
<td>Green</td>
</tr>
<tr>
<td>Reducing firefighter injuries</td>
<td>Total injuries were 27 against a target of 54</td>
<td>Green</td>
<td>Total injuries were 31 against a target of 38</td>
<td>Green</td>
</tr>
<tr>
<td>Improving attendance</td>
<td>Firefighter absences were 9.1 shifts against a target of 8.4 while other staff absences were 6.3 shifts against a target of 6.0</td>
<td>Green</td>
<td>Firefighter absences were 7.1 shifts against a target of 6.4 while other staff absences were 4.5 shifts against a target of 2.6</td>
<td>Green</td>
</tr>
</tbody>
</table>

Note: Green means SFRS achieved or exceeded the target. Amber means SFRS did not achieve the target but performance was within ten per cent of the target. Red means SFRS did not achieve the target and performance is more than ten per cent above or below the target. Special services’ examples include road traffic collisions and water rescue.

Source: Scottish Fire and Rescue Service

The SFRS is making progress in standardising the services it provides

49. The 2012 overview report on the eight former fire and rescue services noted: ‘There are, however, marked differences in how the existing eight services manage their resources and deliver fire and rescue services.’ The SFRS has begun to eliminate these differences, for example there is now a standard national approach to the crewing of operational and specialist appliances, and progress is being made towards deploying standardised breathing apparatus for all firefighters.

50. Progress is being made on other key systems, for example payroll and an integrated command and control system. One challenge for the SFRS in implementing a national service is ensuring that it remains able to respond locally, with a service that reflects the diversity of emergency incidents across Scotland (Exhibit 10, page 26).
**Exhibit 10**
Number of road traffic collisions and dwelling fires for every 100,000 people by local authority area, 2013/14

Road traffic collisions attended by the SFRS occur relatively more frequently in rural areas while dwelling fires occur more frequently in urban areas.

**The number of fires and fire casualties is falling**

51. Since a peak in 2006/07, there has been a 42 per cent decrease in the number of fires (Exhibit 11, page 27). This reflects partly an increased focus on prevention and partly social, legal and technological changes. Individual behaviours that result in greater fire risk, such as smoking and using chip pans, are decreasing and fewer homes have open fires. Regulatory standards covering building design and furniture manufacture have also contributed.

52. In its first year of operation, the SFRS attended 27,979 fire incidents. This is a five per cent increase in total fire incidents against 2012/13. The increase was due to a high level of grassland fires in East Ayrshire, West Dunbartonshire, North Lanarkshire and Inverclyde which contributed to a 15 per cent increase in secondary fires. Despite this increase, 2013/14 saw the second lowest number of fires in the preceding decade.

53. The long-term reduction in the number of fires has resulted in a fall in the number of fire-related fatal casualties (Exhibit 12, page 27). In 2013/14, 33 people died in fires, a 61 per cent decrease since 2004/05. There were 1,311 non-fatal casualties in 2013/14. Non-fatal casualty reporting changed in 2009/10 which means a continuous trend since 2004/05 cannot be established.
Exhibit 11
Number of fires in Scotland between 2004/05 and 2013/14
The number of fires has fallen by 42 per cent since a peak in 2006/07.

Note: r=revised, p=provisional.
Source: Scottish Government

Exhibit 12
Fire fatalities between 2004/05 and 2013/14
Fire fatalities have decreased by 61 per cent since 2004/05.

Note: r=revised, p=provisional.
Source: Scottish Government
54. The increased focus on preventative work has contributed to the fall in the numbers of fires and fire-related casualties. In 2013/14, the SFRS carried out over 70,000 home fire safety visits (Exhibit 13). This is 26 per cent more than the eight former fire and rescue services performed in 2012/13. During the four years to 2013/14, there have been 236,212 home fire safety visits. This represents nearly ten per cent of all households in Scotland.

55. While the number of dwelling fires continues to decrease, there is an ongoing debate as to whether targeted home fire safety visits will remain the best approach to reducing dwelling fires in the longer term. An alternative approach may offer better results, for example focusing on behavioural and cultural changes across society.

Exhibit 13
Total dwelling fires and home fire safety visits between 2010/11 and 2013/14
Since 2010/11, the number of home fire safety visits (HFSVs) has increased by 34 per cent, while the number of dwelling fires has decreased by 15 per cent.

Note: r=revised, p=provisional.
Source: Scottish Government

The SFRS attended almost 50,000 false alarms in 2013/14
56. The SFRS attended 84,846 emergency incidents in 2013/14. A third (33 per cent) related to fires (Exhibit 14, page 29). Special services’ incidents, for example road traffic collisions, flooding and lift rescues, represented 11 per cent of all emergency incidents. There was a 27 per cent decrease in the number of road traffic collisions between 2009/10 and 2013/14 from 2,944 to 2,136. Road traffic collision fatalities and non-fatalities decreased by 22 per cent and 18 per cent between 2009/10 and 2012/13 to 90 and 1,797 respectively. In 2013/14, there was an increase with 110 fatalities and 1,880 non-fatalities.
57. The majority (57 per cent) of emergency incidents that the SFRS responded to in 2013/14 were false alarms. The total number of fire false alarms has fallen by 12 per cent since 2004/05. The number of malicious false alarms has dropped by 61 per cent. The number of false alarms caused by equipment malfunction or failure has risen by five per cent over the same period to 35,207 in 2013/14, representing 42 per cent of all emergency incidents.

Exhibit 14
Incident type as a percentage of total incidents in 2013/14
Fifty-seven per cent of all incidents in 2013/14 related to false alarms. Forty-two per cent are attributed to equipment malfunction or failure.

58. Unwanted fire alarms owing to equipment malfunction or failure, result in a considerable number of unnecessary blue-light journeys every year and account for a significant proportion of the SFRS’s spending. We estimate a cost of around £19 million in 2013/14, in real terms, based on an estimated cost of £412 for every false alarm owing to equipment failure in 2002. Reducing the number of unwanted false alarms could contribute to reducing the SFRS’s future funding gap. In addition, there is a wider economic cost to businesses and communities associated with the disruption caused by unwanted fire alarms. The SFRS has adopted a national procedure for responding to emergency calls. This involves working closely with building occupiers to manage false alarms. In addition, the SFRS is involved in research into the causes of false alarms. This work will inform future practice with regards to responding to automatic fire alarm systems. HMFSI will report on unwanted fire alarms in summer 2015.
The SFRS is in the process of reviewing how it will work in the future

59. The SFRS has begun work to review how it will work in the future given the long-term:

- opportunities presented by the move to a national service
- reduction in the number of fires and fire casualties
- financial challenges it faces (see Part 2)
- need to maintain capacity to respond to major incidents, such as the Glasgow School of Art fire in May 2014.

60. Collectively, this work will inform how the service will work in the future. At the highest level, there is the National Risk Reduction project which aims to:

- identify and prioritise all risks within the SFRS’s remit
- evaluate the effectiveness of current arrangements
- provide a basis for allocating resources on a national scale, without any constraints associated with historical organisational boundaries.

61. The National Risk Reduction project will inform the development of the SFRS’s next strategic plan for 2016-19. A number of other projects contribute to the overall National Risk Reduction project (Exhibit 15, page 31). Maintaining the pace and momentum of these projects is essential to ensure that the SFRS is able to reshape itself in a way that allows it to adapt to the changing financial and social context that it operates in. Redesigning services and delivering new services, at the same time as managing financial pressures, will be a challenge for the SFRS. This reinforces the need for and importance of a long-term financial strategy.

62. The Emergency Cover Review is assessing existing emergency cover arrangements across Scotland in terms of the geographical footprint of the SFRS’s 359 fire stations, 620 appliances and 895 other vehicles. Existing arrangements have remained largely unchanged for a number of years. The review provides an opportunity to assess whether the distribution of resources that the SFRS inherited remains optimal for the current distribution of risk or whether there is a need for changes. It is examining:

- any gaps in service, duplication and over-provision
- current station suitability and future requirements
- ways of improving service for remote areas
- opportunities to generate efficiency savings.
Retained duty system (RDS) firefighters and volunteer firefighters are men and women who live and work close to a specific station and commit to providing an emergency response within their community. They are called to emergencies, while at home or at work and are requested for duty at the local station if they are available. In 2013/14, there were 2,940 retained duty firefighters and 359 volunteer firefighters. Eighty-five per cent of Scotland’s 359 fire stations rely wholly, or in part, on their services.

The nature of retained and volunteer firefighter availability means it is not always possible to crew an appliance. If it is not, a neighbouring crew has to be deployed. HMFSI reported that the sustainability of the RDS and volunteer units is one of the major strategic challenges facing the SFRS and noted that many units had concerns over their long-term viability.

The SFRS is currently working on two projects that aim to provide short medium and long-term options for ensuring the RDS and volunteer service are sustainable. The first project aims to standardise and consolidate the RDS and the volunteer service in the short to medium term and is due for completion by August 2015. The second project is focusing on medium to long-term options for the RDS and volunteer service. This project will consider:
• sustainable crewing arrangements
• barriers to recruitment and retention
• the costs of any proposed changes.

66. The Prevention and Protection Review is assessing how people can prevent and protect themselves better against fire. The project has two phases:

• Phase one will look at how prevention and protection contribute to the SFRS’s understanding of current and potential risks from fire and other emergencies.

• Phase two will focus on the implementation of the chosen options.

67. The SFRS completed its Specialist Resources Review in January 2015. Specialist resources include water rescue, mass decontamination, high-volume pumps and urban search and rescue. The review concluded that the position inherited from the eight predecessor services does not meet the requirements of the SFRS. Not all of the service’s equipment is standardised across Scotland and the distribution of specialist equipment means that some fire stations are overburdened with equipment which crews cannot be fully trained to use. The SFRS’s review suggested that gains could be made by reviewing specialist resources from a national perspective (Case study 1) The implementation phase of this project has started and is due to conclude in March 2018. HMFSI plan to report on how the SFRS is managing its specialist resources as a national organisation.

Case study 1

Water rescue

The SFRS’s Specialist Resources Review identified variations in equipment for water rescue, its storage, how it is used and levels of training. The review proposed plans to improve response times and address gaps in coverage in the north-east, west coast and the Borders. It suggested that improved response times and geographical coverage could be achieved by:

• introducing dedicated vehicles which will tow permanently inflated boats
• increasing the number of water rescue stations from 15 to 20
• introducing new resources to areas where gaps in coverage exist
• ensuring all crews are trained to the same standard.

This will require investment from the SFRS’s existing budget but will improve response times for water rescue.
Water rescue geographical coverage

![Map showing current and proposed water rescue coverage in Scotland.](image)

- **Current coverage**
  - 90 minutes
  - 60 minutes
  - 40 minutes
  - 20 minutes
  - Water rescue station

- **Proposed coverage**


---

![Bar chart showing coverage percentage over time.](image)

- **Coverage percentage**
  - 0%
  - 20%
  - 40%
  - 60%
  - 80%
  - 100%

- **Time (mins)**
  - 20
  - 40
  - 60
  - 90

- **Coverage**
  - Current coverage
  - Proposed coverage

Note: The SFRS provides water rescue support to Cumbria and Northumberland.
Source: Scottish Fire and Rescue Service
The SFRS is starting to explore opportunities to take on different roles

68. In its first two years of operation, the SFRS has focused on establishing itself as a single organisation and starting work to ensure that it can deal with future financial pressures and changes in the demand for fire and rescue services. It is beginning to explore whether there are opportunities for it to become involved in work to improve community safety beyond its historic remit. In October 2014, HMFSI noted that medical response schemes, where fire and rescue services respond with emergency ambulance services, could be of considerable benefit in certain medical emergencies such as cardiac arrests.24

69. The SFRS inherited a memorandum of understanding from Grampian Fire and Rescue Service which allowed a combined medical response scheme to be established in the North-east of Scotland. Two of these schemes (in Maud and Braemar) were established. The SFRS has begun discussions with the Scottish Ambulance Service (SAS) to explore whether there are opportunities for improved cooperation and joint working across the whole of Scotland.

70. In March 2015, the Scottish Government launched its Out of Hospital Cardiac Arrest (OHCA) Strategy.25 The SFRS is central to delivering the strategy’s principal aim of saving 1,000 extra lives by 2020. The SFRS will:

- integrate health awareness such as cardiac arrest risk factors and provision of cardiopulmonary resuscitation (CPR) training within its prevention work, including HFSVs
- offer its network of fire stations as locations for training members of the public and voluntary groups in CPR, and, if appropriate, enable its staff to become CPR trainers
- work with SAS on an OHCA pilot in agreed geographic areas
- map all its defibrillators onto the SAS database and locate them where they can add most value
- agree appropriate and validated training for SFRS responders with SAS, under shared clinical governance
- work with SAS to assess how it can support community first responders and promote enhanced community resilience
- ensure that its workforce and their representatives form part of the planning and implementation to support the OHCA strategy
- aim to train 100 per cent of its support staff in CPR.
Endnotes

1. **Best Value in fire and rescue services in Scotland [PDF]** Accounts Commission, July 2012.
3. **Learning the lessons of public body mergers [PDF]** Audit Scotland, June 2012.
5. **Learning the lessons of public body mergers [PDF]** Audit Scotland, June 2012.
9. **The role of boards [PDF]** Audit Scotland, September 2010.
19. **Best Value in fire and rescue services in Scotland [PDF]** Accounts Commission, July 2012.
21. Data as at 1 April 2013.
Appendix 1
Audit methodology

Our report assessed the progress the Scottish Fire and Rescue Service (SFRS) has made in improving the efficiency and effectiveness of fire and rescue services in Scotland. Our audit focused on how well the Scottish Government and the SFRS managed the fire reform process, the effectiveness of governance and financial arrangements and how effectively the service planned and used resources to improve efficiency and deliver savings.

Our audit covered the following:

• A review of relevant documents from the SFRS and the Scottish Government.

• Analysis of performance data from the SFRS and the Scottish Government.

• Analysis of financial information for costs and savings to date, and for certain projected costs and savings.

• Interviews with senior staff in the SFRS and the Scottish Government.

• Interviews with board members.

We also analysed the impact of cost pressures on the SFRS’s budget and spending levels over the period 2015/16 to 2019/20 based on the following assumptions:

• An annual one per cent rise in staff costs.

• General inflation applied to non-staff costs.

• Annual budget reductions using UK DEL forecasts by the Office for Budget Responsibility.

• No surplus or deficit in savings carried forward into the following year.
The Scottish Fire and Rescue Service

This report is available in PDF and RTF formats, along with a podcast summary at:
www.audit-scotland.gov.uk

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

For the latest news, reports and updates, follow us on Twitter or subscribe to our email delivery service:

@AuditScotland
Subscribe to updates
pinterest.com/AuditScotland