



Developing our organisation, supporting improvement

Audit Scotland
2008/09 report on working with other countries

Audit Scotland's main annual report is available to download at www.audit-scotland.gov.uk

Audit Scotland helps the Auditor General and the Accounts Commission ensure that public money in Scotland is used properly, efficiently and effectively. Our aim is to hold public bodies to account and help them improve. Audit Scotland audits the majority of devolved public services in Scotland. We audit about 200 public bodies in Scotland which spend more than £31 billion a year.

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Introduction

Welcome from the Auditor General for Scotland

Audit Scotland's main objective is to support accountability and improvement through the audit of public bodies in Scotland. Almost ten years after its creation, we believe that Audit Scotland has developed a modern audit regime that effectively examines performance, governance standards and risk management as well as the audit of financial statements, legality and probity, as well as supporting improvement in the management and delivery of public services in Scotland.

We are fortunate in having high standards of governance in our public institutions, and embedded in this is recognition of the importance of independent and robust public audit.

In the past few years in particular, we have received a growing number of requests for assistance and visits from overseas audit organisations. We have to balance carefully any international activity with our core audit work in Scotland, but, where possible, we have tried to respond positively to such requests.

We look to see if we can help and encourage developing countries and Eastern European states in building their own systems of good governance and public audit. I fully support Audit Scotland allocating a small amount of staff resource to helping to build the capacity of systems in other countries.

I am grateful for the expressions of support that have come from within the Scottish Parliament, and from the board of Audit Scotland, for this small but important element of our work.

Finally, I would like to thank all colleagues in Audit Scotland who have volunteered and contributed so enthusiastically and effectively to our projects in Europe and elsewhere, and for their willingness to spend time with visitors from other countries.

I hope you find the following report both interesting and informative.



Robert W Black

Robert W Black
Auditor General for Scotland
and Accountable Officer

Our year

Welcome from the chair of the International Steering Group

Highlights this year

- We worked with ten groups of visitors from other countries.
- We contributed to eight projects in European and developing countries.
- Over 12 per cent of staff, from right across the organisation, volunteered to support our international activities.
- Expressions of support within the Scottish Parliament for the work we do to develop the scrutiny arrangements in other organisations.
- Positive comments from visitors to Audit Scotland about our work and our willingness to share our knowledge with them.

Welcome to this report covering all of our work with other countries in 2008/09.

It's been a busy year with ten groups of international visitors to Audit Scotland and with Audit Scotland staff undertaking work in eight countries. In addition, we have made excellent progress in developing our approach to work with other countries to ensure that it is focused and consistent with our main audit work. We have also put in place robust underlying systems to manage this work and to ensure decisions are open and transparent.

In total, over two-thirds of staff who volunteered to get involved did so this year and I would just like to say thank you to them for their hard work and for accommodating international work within their workload. We hope to get others involved in future to widen access to the benefits of working with international visitors and partners.

In looking forward to next year, we will build upon the strong foundations laid in 2008/09 for our work with other countries. In 2009/10, we will review our international strategy and review and refine our procedures and processes. Work will continue on developing a model and tool for measuring the impact of our international work. We will continue to work with our partners on capacity building projects both here and

abroad. Approximately 44 days of international work has already been planned for overseas work and two visits to Audit Scotland have been scheduled.

What you will read in the following pages provides an overview of our work with other countries in 2008/09 and highlights what we have been doing to put the words, context and intention of the international strategy into practice. As a result, I believe we now have a solid basis to fully support Audit Scotland staff who have volunteered to get involved in international work, helping out when international delegations visit Audit Scotland or in working with our partners overseas.



Lorna Meahan
Chair of the International
Steering Group

Visitors to Audit Scotland

Sharing information on the public audit model in Scotland

Visitors to Audit Scotland

In recent years we have been asked to host an increasing number of international visits. These visits consist mainly of overseas delegations visiting Audit Scotland for a short period. Provided it does not adversely affect our work, we also consider longer visits, for example to work-shadow our audit teams.

Audit Scotland’s core work takes priority and therefore visits may be refused or limited during our busiest periods. The Steering Group has agreed guidelines to limit the number of visits to about 12 per year and to restrict or refuse the same organisations coming back within a two-year period unless those requesting the visit can show that the focus of the visit has changed. In 2008/09, we reluctantly turned down two requests for visits from organisations requesting work placements for their students and trainee staff.

In 2008/09, Audit Scotland hosted ten visits from overseas audit and parliamentary delegations. During these ten visits, over 70 delegates heard about the public audit model in Scotland, which is of particular interest to countries that are developing their arrangements. In addition, they heard about public performance and financial reporting and our internal systems and processes for undertaking studies and audits.

Most overseas organisations contact us directly to request a visit. However, some were organised and undertaken in partnership with the UK National Audit Office (NAO) and other public or sector recognised bodies such as the Institute of Chartered Accountants of Scotland (ICAS) and the Improvement Service (IS).

Apart from sharing information on the public audit model in Scotland and our methods of working, these visits allow us to learn from other countries and at times challenge our own way of working, thinking and assumptions.

In the past 12 months we have welcomed visitors from the following countries:

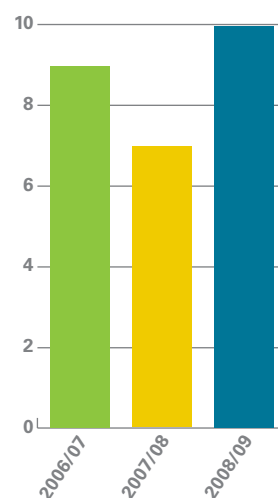
- Holland
- China
- Canada
- South Africa
- Luxembourg
- Vietnam
- Ethiopia
- Norway
- Jordan
- Sweden

Resources

Thirty-six Audit Scotland staff were directly involved in the ten visits, either through planning and preparing for the visit or through meeting the delegates and delivering presentations. Twenty-two members of staff who were directly involved in the visits had volunteered for international work, which meant that in 2008/09, 58 per cent of staff on the international register for volunteers were involved in international visits.

In 2008/09, staff spent just over 55 equivalent staff days organising and hosting visits. Approximately £1,800 was incurred for refreshments and nominal gifts and other incidental costs related to international work, against a budget of £10,000.

Number of visits to Audit Scotland



Visitors' areas of interest

Some of the topics that Audit Scotland was asked to present and provide information on were:

- to help broaden experience of how live audits are undertaken and managed in accordance with international standards and against tight timescales
- regularity audit, transversal/ horizontal audit, auditing approach on performance objectives achievement (ie, which determines whether the auditee has achieved its strategic goals, which it set out to do)
- to learn about and exchange approaches on performance audit techniques and reporting
- to look at audit methods for both financial and Value for Money audits but also how we use IT, manage the HR function and internal and external communications and relations
- about the Holyrood building and major capital project management
- to understand the overall role of Audit Scotland, assessment of client risk, accounting standards (in particular training staff), treasury management
- the challenges of moving to International Financial Reporting Standards and how we are dealing with them, working with and assessing the work of private audit firms, governance in the public sector, developments in Best Value audit, in particular the audit of Community Planning
- environmental audit and reporting.

Canadian visitors to Audit Scotland



L R: Alex Devlin (AS), John Gilchrist (AS), Bill Gilhooly, Malcom Gaston, Marc Lefebure, Angela Cullen (AS), Antony Clark (AS)

Staff from the Auditor General's office of British Columbia, Canada visited us in December 2008. They are interested in developing links with other audit organisations. This includes identifying areas where an exchange of methodologies and programmes would benefit both

organisations. They are particularly interested in developing a staff exchange programme with other public audit institutions. Audit Scotland is currently exploring the benefits, issues and costs associated with such a programme and this work will continue in 2009.

Gift policy

We apply our policy on visits, gifts and hospitality which states that 'Gifts of small monetary value may be accepted where this would not breach guidance contained in Audit Scotland's Code of Conduct'. In exceptional circumstances it may be appropriate to accept a gift where refusal would embarrass Audit Scotland or damage relationships.

In 2008/09, visitors to Audit Scotland presented Audit Scotland staff with token gifts, which consisted of low-value items such as ties, scarfs, books, lapel badges, sweets and mugs. All gifts were appropriately recorded in the international register and a copy sent to the secretary to the Audit Scotland Board who holds the definitive register of gifts and hospitality. In turn, we presented token gifts of Audit Scotland pens to visitors and staff we worked with overseas and five quaichs to visitors to Audit Scotland in 2008/09.

Impact

Feedback from some of the visitors on the impact we have made on them during the visits included:

- *“We have learned a great deal from seeing auditing in a ‘live’ environment, and have been critically contrasting the various scenarios with the respective situations in Jordan.”*
- *“We have gained confirmation that our efforts and application of auditing standards were in line with what you are doing in Scotland.”*
- *“Audit Scotland were very knowledgeable about their subjects, friendly and keen to pass on that knowledge without restrictions. We were also impressed by the quality of presentations and the openness of staff to explain things in as much detail as required. We feel we have made a ‘friend’ in Audit Scotland, and look to build on that relationship in the future.”*
- *“The four days with Audit Scotland was a great learning experience, it was interesting and inspiring.”*
- *“We really appreciated the effort that you and your colleagues made for us, and hope that this is the start of something that will benefit both organisations.”*



Robert Black meets with the Dutch auditors

Case study

In June 2008, representatives of the Rekenkamer Rotterdam (Audit Chamber Rotterdam) spent four days with Audit Scotland. Shona Dickson, an auditor in the policy audits team of the Rekenkamer, describes their visit:

The Rekenkamer audits the efficiency and effectiveness of the policy and operational management of Rotterdam’s local government. Our organisation is very small compared to Audit Scotland; a total of 14 people of which ten are auditors.

Anneke Bovens, the leader of our policy audits team, and I visited Audit Scotland to learn more about the style of reporting that Audit Scotland has and the way the organisation conducts performance audits. The way in which Audit Scotland reports is very refreshing to us; it is to the point, very visual and appeals to the reader.

We wanted to know how Audit Scotland set up and conducted its performance studies, how it incorporated these with the financial audit function and the research methods used. We were also interested in how the auditors condensed extensive information into reports, why Audit Scotland chose this way of reporting and how the subjects of the reports reacted to them.

We did a lot in the four days we were in Scotland, including:

- watching Audit Scotland present *Review of major capital projects* to the Scottish Parliament’s Public Audit Committee

- attending a Best Value (BV) presentation in Fife and sat in on a moderation meeting of a BV audit
- observing the project advisory group for *Central government’s use of consultancy services* and attending the ‘wash up’ meeting afterwards
- shadowing the creation of the project brief for *Drug and alcohol services in Scotland*
- meeting the communications team to hear about publishing and communicating the reports and media-handling.

We met the Auditor General and directors and all the people we met were very open, which helped make the visit successful and very pleasant. We got the answers to our questions and learned how Audit Scotland is organised and projects are managed.

As a result of the visit we now have more information presented graphically in our reports and we consider alternative ways of reporting our findings, such as Audit Scotland’s use of its website. We now have a more open dialogue with the audited bodies during the audit as well as being more open to professionals in subject fields, as we saw with Audit Scotland’s project advisory groups. We have revised and improved our version of the Issues and Investigation matrix used in Audit Scotland’s reports.

I feel I have grown as an auditor. It was very motivating to share knowledge with colleagues, to realise you share the same obstacles and ultimately to learn that our organisation, as small as it is, is very capable.

Overseas work

Work in Europe and other countries

Overseas work

Overseas projects in 2008/09 involved our staff travelling to, and working with, our partners in Bosnia and Herzegovina, Moldova, Jordan and Russia. Some of these projects will continue into 2009/10. Further information on these projects is set out later in this section of the report. We also turned down six requests for overseas assistance.

In addition to overseas work assignments we:

- delivered a presentation on 'responsibilities of public sector audit institutions' at the European Organisation of Regional External Public Finance Audit Institutions (EURORAI) in Spain
- participated in a EURORAI conference on the 'Audit of Public Subsidies' in Austria
- worked on a project developing International Organisation of Supreme Audit Institutions (INTOSAI) practice notes for clarified International Standards on Auditing (ISA) with the Swedish National Audit Office (SNAO).

More details about these activities are provided later in this section of the report.

Assignments

Bosnia and Herzegovina

Staff from Audit Scotland have made a number of visits to the Bosnia State Audit Institutions (SAIs). Working with the SNAO, we assisted the Bosnian SAIs with the implementation of quality procedures, the introduction of their draft audit manual and the audit of local authorities. This involved:

- meeting two of the Bosnian Auditor Generals, and representatives of all three of Bosnia's SAIs. Our discussions and work centred on how 'quality champions' would operate
- reviewing the latest draft of the Bosnian audit manual where discussions centred around technical aspects of financial materiality and audit opinions. During the discussions there was consideration on the extent to which the audit of high-risk areas could be examined earlier in the audit cycle, and how Audit Scotland investigates and reports irregularities
- providing information about the audit of local authorities in Scotland and the approach we took to fee setting
- delivering a workshop on risk assessment and financial materiality.

Moldova

Our work, in conjunction with the SNAO, focused on the development of a quality framework to support audits carried out by the Court of Accounts in Moldova. As at March 2009, the quality framework has been developed and documented and we are now working with the Court of Accounts on the practical application of the quality control procedures.

A further element of our work with the SNAO was to help with the development of an audit manual. A detailed audit manual covering the entire audit process and complying with ISA has been developed and was approved for use at the end of 2008 by the Court of Accounts.

During future visits to Moldova we will be involved in monitoring the application of the audit manual and in helping with any training needs identified.

Jordan

This was an EU-funded twinning project aimed at providing institutional and technical support to the Jordanian Audit Bureau (JAB), to help with the introduction and implementation of a revised audit approach for public sector bodies in Jordan that complies with international standards.



Carol Hislop

Case study

Carol Hislop on overseas assignments

Carol Hislop has been involved in the development work in Moldova since early 2008. Here Carol highlights the personal reward and satisfaction she has gained while engaged on this international work in Moldova. However, Carol also highlights to prospective volunteers that they have to be prepared to adapt to emerging situations and commit to long days and travel often at weekends.

Carol says, "Working in Moldova is enjoyable and rewarding and we have built up strong relationships with members of the Court of Accounts and the Swedish National Audit Office staff in Moldova. Travelling to Moldova is tiring, however, as it involves three flights to travel from Scotland to Chisinau, the capital of Moldova. The logistics of three connecting flights has meant that we have occasionally missed some flights and this has added considerably to travel time, extending it into the weekends. In general, however, the positive rewarding aspects of working in Moldova, meeting new people and helping the Court of Accounts to improve outweigh the difficulties associated with travelling and each trip brings a new enjoyable experience!"

The project was managed by the UK NAO as senior partner, with the German Bundesrechnungshof as junior partner. The UK NAO was responsible for financial audit and overall management and coordination, and the German Bundesrechnungshof was responsible for performance audit.

The UK NAO requested Audit Scotland to provide staff assistance in the following areas:

- Technical training on financial audit concepts and approach, based on the UK NAO methodology, to two pilot audit teams within the JAB.
- Technical and practical support to the two pilot audit teams during the audit of specially selected public sector accounts.

The emphasis was on practical guidance to apply ISA. The training and support focused on practical interpretation of standards rather than theoretical aspects.

Audit Scotland's input to this project concluded in May 2008 after a final visit to Jordan to review the completion stages of the pilot audits, which had been delayed; and to undertake an evaluation of the combined training and pilot audit phases with the pilot audit teams.

Our overall assessment was that the project had gone well. JAB staff comprising the pilot audit teams has shown considerable dedication and commitment to the project. They now have a good understanding of the basic principles underlying modern financial auditing as governed by ISA.

Russia

Audit Scotland was invited by the UK NAO to work on a project to help roll out performance audit across the regional Chambers of Accounts in Russia. The work was scheduled to cover visiting four regions in Russia over a two-week period in early December. However, the work package was curtailed and re-scheduled to the end of March 2009.

The final scope of the work involved working with the Accounts Chamber of the Leningrad region, based in St Petersburg, to examine approaches to performance audit at the regional and federal level and to produce a paper for consideration by the Association of Russian Chambers of Accounts. We spent a week in St Petersburg interviewing auditors and inspectors from the region and the Russian Federation, as well as some of the local politicians. A workshop on performance audit was also conducted during the visit for audit and inspection staff.

EURORAI

The European Organisation of Regional External Public Finance Audit Institutions (EURORAI) – is a co-operation project among public sector audit institutions in Europe which provides an exchange of experiences and enables progress to be made in the common field of regional and local public sector financial control in order to guarantee a better use of public finances.

In May 2008, Lorna Meahan, the chair of the International Steering Group, presented at a EURORAI conference in Mallorca. She focused on our Code of Audit Practice and corporate aim of holding to account/helping to improve. There was great interest in Audit Scotland and the work we



Loma Meahan presenting to EURORAI delegates

do, particularly our style of national performance reporting and quality frameworks.

In October 2008, an Audit Scotland member of staff attended the EURORAI conference in Austria on the audit of public subsidies. The conference provided an excellent opportunity to share knowledge and experience. It also provided a chance to learn about how public audit regimes are organised across Europe, including how many lawyers are involved in the various institutions.

INTOSAI

The International Organisation of Supreme Audit Institutions (INTOSAI) is an umbrella organisation for the external government audit community. It was founded in 1953 and has provided an institutionalised framework for Supreme Audit Institutions (SAIs) to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their countries.

In 2008/09, the SNAO acted as project managers for INTOSAI on a financial audit guidelines project. Russell Frith, Audit Scotland's Director of Audit Strategy, travelled to Sweden

in June to assist the project team develop and write INTOSAI practice notes for clarified ISAs.

Resourcing overseas work

Twelve members of staff from the international register of volunteers worked overseas in 2008/09.

Time taken in preparing for overseas work, travel, assisting the organisations and following up on the overseas visits totalled 154 days this year, which amounted to approximately £39,000 in salary costs. The amount of time used was 23 per cent lower than our forecast of 200 days within our strategy and can be partially accounted for by the curtailment of projects and changes to the numbers of staff in project teams. Travel and accommodation costs for Audit Scotland staff are fully met through the projects and partners. In addition, we were able to recover staff salary cost for some of our work amounting to about £8,000 this year. Therefore assisting other organisations develop their systems of scrutiny to international standards, enhancing Audit Scotland's profile and reputation by doing this work and providing career development opportunities for our staff amounted to about £31,000 in salary costs.

Organising our work with other countries

Providing expert advice and technical support

About our work with other countries

The majority of our work with other countries involves technical support and training on financial audit and supporting audit agencies from other countries to develop. However, there is a growing demand for support in auditing value for money and performance. The nature of the work requires staff with strong technical and communication skills and the work can be demanding, particularly when it involves long working hours and travel outwith office hours.

We share our experience and expertise with colleagues in other audit organisations and we can learn from them. We find that there is strong interest in the public audit arrangements in Scotland, the work of the Scottish Parliament and local government and, more generally, governance and accountability in the public sector in Scotland. This work provides career development opportunities for our staff and helps enhance Audit Scotland's profile and reputation.

In recent years we have been asked to participate in an increasing number of international visits and projects. To ensure that our work with other countries remains consistent with Audit Scotland's aims and objectives

and does not impact on our ability to resource our core business, Audit Scotland agreed a strategy for this work. This also covered arrangements for supporting processes and governance. Audit Scotland's core work takes priority over this work particularly at our busiest times, for example when we are completing and reporting financial audits and at the final stages of national performance audit studies.

Our approach and strategy

Our strategy identifies the benefits we anticipated from work with other countries and sets out our commitment to developing the work in a structured way, with the overriding commitment that our core business is to provide services to the Auditor General and the Accounts Commission in auditing the public sector in Scotland. The strategy, which is approved by Audit Scotland's Management Team and Board, sets out four principles:

- Types of work – providing expert support on audit institution building; providing technical support or training on financial and performance audit; developing networks through participation at audit conferences; and hosting visits from overseas audit organisations.

- Target markets – focusing on work within and around the European Union, including accession countries. We consider opportunities elsewhere but recognise that these involve higher risks.
- Preferred partners – our work abroad involves working with audit organisations which have experience in this area and which will take the lead, such as the UK National Audit Office (NAO) and the Swedish National Audit Office (SNAO).
- Extent of involvement – we anticipate around 40 weeks of staff time overall in international work abroad, spread across our staff and carried out over short periods.

During the year we have developed approaches to support this strategy. For example, we now have arrangements to ensure that:

- all our staff with an interest in work with other countries, and have the necessary skills, are aware of opportunities
- the selection process is systematic and transparent.

We have also established arrangements to ensure that our reasons for rejecting and accepting work with other countries are fully documented and where appropriate approved by Management Team. In addition, we have focused on health and safety issues to ensure that these are fully explored in considering overseas assignments.

This year we will review our international strategy to ensure it remains consistent with Audit Scotland's current corporate priorities. This will take account of our experience of international work to date, the current economic environment and changes in key personnel, focus and approach in some of the audit organisations who are the lead partners in our overseas projects. We will also develop our processes for measuring and reporting the impact of our work and explore how it aligns with international work of the Scottish Government.

Partnership working

In line with our international strategy our work abroad involves working in partnership with audit institutions. In particular, we build on existing relationships with the UK's National Audit Office in London (NAO) and the Swedish National Audit Office (SNAO)

In 2008, we entered into a partnership agreement with the SNAO for on-going audit institution development co-operation projects. We have also had discussions with the UK NAO on closer collaboration on international work and have shared information and ideas on how to measure the impact of international work. Details on projects involving joint work with the UK NAO and SNAO are included in the [Overseas work](#) section of this report.

After highlighting the extent and variety of our international work in Audit Scotland's 2007/08 annual report, we were approached by the Wales Audit Office (WAO) to discuss international collaboration. Senior WAO staff visited us in January 2009 and we agreed to work together on international assignments should mutually suitable opportunities arise. We shared information on our administrative systems and processes and have agreed to let the WAO know about the outcome of our work on measuring the impact of international work.

Welfare of our staff

The health and safety of our staff volunteering for work outwith Audit Scotland's offices is paramount. Building on Audit Scotland's existing health and safety arrangements and to comply with current legislation we have introduced checks for international work, which include a risk assessment process specifically for overseas work assignments. During 2008/09, 15 risk assessments were undertaken for staff travelling overseas on work trips, and we turned down five potential projects due, either directly or in part, to the risks associated with the overseas work location.

Overseeing the work

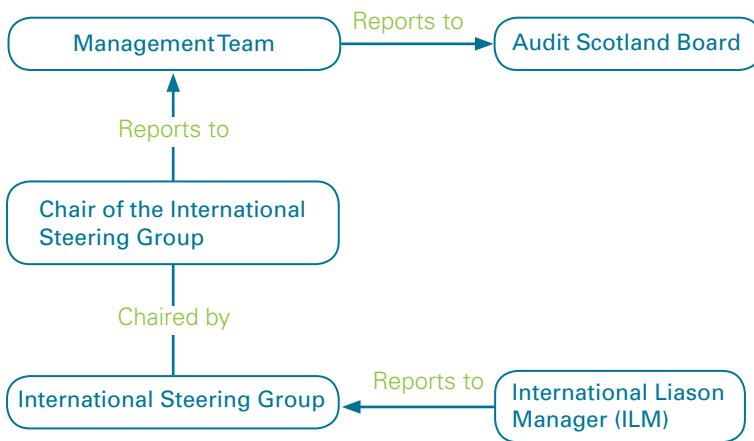
Good governance of our international activities ([Exhibit 1, overleaf](#)) is essential to ensure successful implementation of our agreed strategy. Our arrangements are designed to maintain strong governance and to allow quick decisions when needed. These include a documented scheme of delegation for international work which requires Management Team approval when costs exceed £10,000, when costs are likely to exceed income and when the work involves staff going to areas assessed as higher risk.

The International Steering Group consists of ten staff members and is drawn from all areas of our organisation. Its main purpose is to manage and report on Audit Scotland's international work. In summary, the International Steering Group:

- proposes the strategy for and approach to international work
- establishes and maintains supporting processes
- maintains a register of staff for international work and work undertaken
- considers, selects and proposes staff for visits and overseas work
- monitors and reports staff time and quality
- reports to the Management Team.

In 2008/09, the International Steering Group met six times to discuss governance and operational issues, including new processes and impact measurement. During the year, the steering group provided three reports on international activities for Audit Scotland's Management Team and information was provided to the Audit Scotland Board.

The international liaison manager (ILM) is responsible for day-to-day management and is the first point of contact for international work related activities. The ILM does not work full time on international matters and deals with these as part of his wider remit for corporate work in Audit Scotland. The ILM works closely with the chair of the International Steering Group and liaises with the group more widely, particularly when requests for visits and potential overseas work arise between group meetings.

Exhibit 1: Governance of international work

Early priorities for the ILM, set by the International Steering Group, were to:

- establish a volunteer register for international work
- develop policies on visits, gifts and hospitality
- develop health and safety arrangements for staff on overseas work
- develop arrangements for recording our international activities
- promote and make transparent our international activities.

Administrative arrangements including web-based forms and checklists have been developed for staff volunteering for international work, organisations requesting a visit to Audit Scotland and overseas assistance, the selection of volunteers for overseas assignments and risk assessments. In addition, a database has been designed and developed to record and report on international activity.

In June 2008, we invited Audit Scotland staff to consider volunteering for international work. Twenty-nine members of staff volunteered and a further two were added to the register as a result of undertaking international duties. A refresh of the volunteer register in February 2009 resulted in a further seven members of staff volunteering bringing the total to 38 registered volunteers. This means that over 12 per cent of staff in Audit Scotland has volunteered for international work.

In 2008/09, about 68 per cent of staff on the register were involved in international work. A further four per cent of staff not on the volunteer register, helped out with international visits due to their expertise and knowledge.

Audit Scotland
2008/09 report on working with other countries

Developing our organisation, supporting improvement

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