

Mental Welfare Commission for Scotland Annual Report to Commissioners and the Auditor General for Scotland 2008/09

For Discussion at the Audit Committee on 19 June 2009



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The principal objective of our audit procedures is to enable us to express our opinion, in line with the requirements of the Audit Scotland Code of Audit Practice, on the financial statements as a whole. Our audit opinion does not guarantee that the financial statements are free from misstatement.

Any oral comments made in discussions with you relating to this report are not intended to have any greater significance than explanations of matters contained in the report. Any oral comments that we make do not constitute oral advice unless we confirm any such advice formally in writing.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks at MWC or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

1. Introduction

Purpose of this report

The Annual Report which follows is primarily designed to direct your attention to matters of significance that have arisen out of the 2008/09 audit process and to confirm what action is planned by management to address the more significant matters identified for improvement.

Scope of the Audit

Our overall responsibility as external auditor of the Mental Welfare Commission (“MWC”) is to undertake our audit in accordance with the principles contained in the Code of Audit Practice issued by Audit Scotland in March 2007.

In this regard, the Code sets out the need for public sector audits to be planned and undertaken from a wider perspective than in the private sector involving not only assurance on the financial statements but also consideration of areas such as regularity, propriety, performance and the use of resources.

It also sets out the need to recognise that the overall audit process is a co-ordinated approach involving not only the “appointed auditor”, but also the Auditor General for Scotland and other auditors such as Audit Scotland's Health Performance and Public Reporting Group.

Our audit has been planned and conducted to take account of these wider perspectives.

Under the requirements of International Standard on Auditing (UK and Ireland) (‘ISA’) 260: “*Communication of audit matters to those charged with governance*”, we are required to communicate audit matters of governance interest arising from the audit of financial statements to those charged with governance of an entity.

This Annual Report to Members, together with previous reports to the Audit Committee throughout the year, discharges the requirements of ISA 260.

Acknowledgment

We would like to formally extend our thanks to all MWC managers and staff for the assistance they have given us during the audit process.

PricewaterhouseCoopers LLP
Kintyre House
209 West George Street
Glasgow
G2 2LW
29 June 2009

2. Executive Summary

Audit Opinion and Accounting Issues (Section 3)

Our audit opinion addresses both the true and fair statement of MWC's financial results and balances for the year ended 31 March 2009 (2008/09) and the regularity of its income and expenditure in the year.

We are pleased to report that our opinion on the true and fair view on the financial statements is **unqualified**.

Our regularity opinion on income and expenditure is also **unqualified**.

We also provide a view as to whether those parts of the Remuneration Report subject to audit have been properly prepared. Our opinion on the Remuneration Report is **unqualified**.

Our audit opinion does not extend to any other part of the Directors' Report.

A number of accounting issues were discussed with management during the audit. The most significant of these are set out below:

- Going Concern;
- Relocation to Thistle House; and
- International Financial Reporting Standards.

Financial Management and Performance (Section 4)

MWC reports a surplus for the year of £8,000. This arose from a Net Resource Outturn of £4,187,075, against a budgeted position of £4,195,000 which included the surplus of £40,000 carried forward from 2007/08, £120,000 funding from the Mental Health Act Review Group and a distinction award of £35,000.

MWC achieved all 3 of its key financial targets. Financial performance is discussed in further detail with Section 4.

Financial Forecasts for 2009/10 (Section 5)

MWC has prepared detailed financial forecasts as part of its long term five year financial planning. The financial forecasts predict a break even position for the 2009/10 budget.

Governance and Business Risks (Section 6)

As part of our Annual Audit Plan we have performed work in the year in relation to MWC's Governance Arrangements. Our findings were presented in our 2008/09 Interim Management Letter. In overall terms, MWC has in place robust arrangements in place and was taking steps to implement changes to further enhance the governance environment.

Systems of Internal Control (Section 7)

The Code of Audit Practice requires us to review and report on MWC's Statement on Internal Control. Based on our normal audit procedures, we do not disagree with the disclosures contained within the Statement on Internal Control.

We are required under ISA 260 to report to you any material weaknesses in the accounting and internal control systems, including general computer controls identified during the audit. The results of our work on systems of internal control were communicated to Audit Committee in our Interim Management Letter on 27 February 2009 with the key findings summarised within Section 7. This also includes a summary of the progress made by MWC in implementing recommendations we have made in previous years.

Recommendations

Where appropriate, we have made recommendations for improvement. These are summarised in Appendix A along with management's responses.

Communications to Management

A summary of our communications with management has been provided at Appendix B

3. Audit Opinion and Accounting Issues

Audit opinion

Our audit opinion concerns both the true and fair statement of MWC's financial results for the year ended 31 March 2009 and the regularity of its income and expenditure in the year.

We are pleased to report that our opinion on the true and fair view on the financial statements is **unqualified** and that our regularity opinion on income and expenditure is also **unqualified**.

We also provide a view as to whether those parts of the Remuneration Report subject to audit have been properly prepared. Our opinion on the Remuneration Report is **unqualified**.

Our audit opinion does not extend to any other part of the Commissioners' Report.

Audit Process

The financial statements and supporting schedules were presented to us for audit within the agreed timetable. The quality of working papers provided and internal review process undertaken by management were of a high standard. Overall, we believe an efficient audit process was achieved and an effective working relationship exists with your staff.

Preparation and Approval

The Financial Statements were prepared in accordance with the accounting requirements contained in the NHS Board Accounts Manual for Directors' Report and Accounts of NHS Boards and for Scottish Financial Returns, and supplementary guidance, as issued by the Scottish Government Health Directorates (SGHD) and approved by the Scottish Ministers.

The Financial Statements were reviewed by MWC's Audit Committee on the 19 June 2009 and approved and adopted at the Full Commission meeting on 29 June 2009.

Unadjusted misstatements

Under ISA 260 - "Communication of audit matters to those charged with governance" - we are required to report to you all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature (i.e. items less than £1,000 in value).

As a result of our work, we proposed a number of audit adjustments. All of these were disclosure adjustments and have been processed by management in the finalised version of the 2008/09 financial statements.

Accounting Issues

A number of accounting issues were discussed with management during the audit. The most significant of these are set out below:

Going Concern

MWC's balance sheet discloses a net liability of £84,778 at 31 March 2009 (2008: Net Asset £276,439), meaning that it is technically insolvent. The primary reason for this liability in 2008/09 is that the pension liability has increased from £171,000 at the end of 2007/08 to £438,000 in 2008/09. MWC has a net current asset position (before the pension liability) of £353,222.

However, as a result of MWC's net current asset position of £353,000 (i.e. before the pension liability) coupled with its ability to draw down money from the Scottish Government to meet its liabilities, we are satisfied that MWC's accounts have been correctly prepared on a going concern basis.

Relocation to Thistle House

MWC incurred capital expenditure of £287,000 and revenue costs of £103,000 in relation to the office move to Thistle House.

We have reviewed the classification of this expenditure between capital and revenue and confirm that the expenditure has been appropriately accounted for.

During the year end audit, MWC identified that it would be unable to reclaim VAT on construction costs related to the office move. As a result MWC has capitalised £46,000 in relation to VAT costs.

International Financial Reporting Standards

During our interim audit we audited and agreed MWC's opening 2008/09 Balance Sheet as part of the IFRS conversion process.

The only adjustments required by the IFRS conversion process were a provision for untaken staff leave and the reclassification of the Patient Information System from a tangible asset to an intangible asset. Although this was identified as part of our work on IFRS we have determined that this asset also should be disclosed as an intangible asset under UK GAAP.

We have requested that MWC reclassifies the asset as an intangible asset for 2008/09.

4. Financial Management and Performance 2008/09

Performance during 2008/09

	£'000	£'000
Recurring income	4,000	
Recurring expenditure (before savings)	(4,000)	
Recurring savings	<u>0</u>	
Underlying recurring surplus / (deficit)		0
Non-recurring income	195	
Non-recurring expenditure (before savings)	(187)	
Non-recurring savings	<u>0</u>	
Non-recurring surplus/(deficit)		<u>8</u>
Financial surplus/(deficit) for the year		<u>8</u>
Underlying recurring surplus / deficit as a percentage of recurring income		<u>Nil</u>

Figures confirmed by Alison McRae (Head of Corporate Services)

An analysis of how MWC achieved its surplus of £8,000 for the year is detailed in the table to the left.

During the year MWC was asked by its sponsor department to administer the Mental Health Act Review Group (MHARG) and to settle expenses relating to the group. It was agreed that these expenses would be reimbursed by the sponsor department by way of an additional non-recurring budget allocation. As a result, the £120,000 incurred by MWC in this regard has been offset by £120,000 additional non-recurring income.

MWC carried forward £40,000 from 2007/08 and received a £35,000 distinction award during 2008/09. These are both included as non-recurring funding.

Performance Against Budget 2008/09

The table below sets out MWC's performance against its original budget. We do not express a specific audit opinion upon these figures which have been extrapolated from various reports and discussions with management.

Actual Out-turn versus Original Plan	£	£
Budget surplus for year 31 March 2009		0
Overspends:		
Salaries	(19)	
Other	(3)	<u>(22)</u>
Underspends:		
Travel and subsistence	10	
Telephone	5	
Legal fees	15	<u>30</u>
Actual Surplus Reported 31 March 2009		<u>8</u>
Agreed carry forward to 2009/10		<u>Nil</u>

Overspends

Salary costs incurred by MWC were £19,000 higher than was originally budgeted for at the start of 2008/09.

Practitioner staff salaries were £22,000 over budget due to temporary staff being recruited to complete a one off Adults with Incapacity project.

MWC ran with one extra member of staff in the administration team until March to cover long term staff absence and turnover incurring an additional cost of £14,000. These additional salary costs have been offset by the following:

- £3,000 saving resulting from fewer part time commissioners;
- £3,000 saving against second opinion fees; and
- Re-charge of employee time to the Mental Health Act Review Group.

Underspends

- Travel and subsistence expenditure was lower than budget as Second Opinion Doctors made efforts to see more than one patient during each visit.
- The re-enforcement of the mobile phone usage policy has also resulted in cost savings.
- Legal costs were lower than forecast.

Performance Against Key Financial Targets

MWC is required to meet three targets each year as set by the Scottish Government Health Directorates (SGHD) as follows:

	Limit set by SGHD £'000	Actual Outturn £'000	Variance (over)/under £'000
Revenue Resource Limit	4,195	4,187	8
Capital Resource Limit	300	287	13
Cash Requirement	4,371	4,350	21

MWC has achieved its three key financial performance targets

Capital Expenditure

MWC has incurred capital expenditure of £287,000 during 2008/09. These costs relate to the office move from Argyle House to Thistle House which occurred at the end of March 2009.

The capital expenditure was in relation to office fit-out, design and cabling costs.

This capital expenditure will increase depreciation by £57,200 for the next five years. However a 20% annual saving is anticipated with regard to rent and rates charged as a result of the smaller office space now occupied by MWC.

Asset Disposals

MWC did not carry out any significant disposals during the year. However the move from Argyle House resulted in accelerated depreciation charges of £30,000 for office fittings that had not been fully depreciated before the building was vacated.

The full cost of these alterations and the accumulated depreciation provided, has been correctly written out of the accounts at year end.

5. Financial Forecasts for 2009/10

2009/10 Projected Outturn

	£'000	£'000
Recurring income	4,000	
Recurring expenditure (before savings)	(4,000)	
Recurring savings	0	
Underlying recurring surplus / (deficit)		<u>0</u>
Non-recurring income	36	
Non-recurring expenditure (before savings)	(36)	
Non-recurring savings	0	
Non-recurring surplus/(deficit)		<u>0</u>
Financial surplus/(deficit) for the year		<u>0</u>
Underlying recurring surplus / deficit as a percentage of recurring income		<u>nil</u>

Figures confirmed by Alison McRae (Head of Corporate Services)

MWC has still to receive final confirmation of its budget allocation for 2009/10.

The current budget is structured on the basis of Recurring (Core) and Non Recurring costs. MWC's recurring costs for 2009-10 are anticipated to be £4 million.

The table to the right highlights MWC's intention to deliver a break even budget for 2009/10 and to deliver this without any surplus carry forward from 2008/09.

MWC will also have an income of £36,000 to cover a distinction award.

Future Cost Pressures

Increased depreciation charges of £57,000 as a result of the office move will start to be incurred during 2009/10. However, it is anticipated that MWC will save approximately £80,000 a year in reduced rent and rates as a result of the move to Thistle House. In 2009/10 this saving will be partly offset by a final liability of £15,000 for rents and rates relating to the early release from Argyle House.

MWC anticipates that salary cost increases, including a pay award and any incremental increase, will require to be managed from the existing allocation

6. Governance and Business Risks

We comment on the following areas throughout this section of the report:

- Overall Governance Arrangements
- Partnership Working
- Service Sustainability
- Performance Management
- Financial Management and Performance
- People Management
- Information Management

We have also reported in detail on a number of these areas in our Interim Management Letter (IML) for 2008/09 submitted to the Audit Committee on 27 February 2009.

Overall Governance Arrangements

Current Arrangements

Currently, governance at MWC is managed through the meetings of:

- The Full Commission;
- The Audit Committee;
- The Management Group;
- The Appointments and Remuneration Committee;
- The Visits and Casework Group;
- The Investigations and Enquiries Group; and
- The Mental Health and Adults with Incapacity Acts Monitoring Group.

The Chair currently presiding over the Full Commission was previously discharging his responsibilities in an acting capacity. Scottish Ministers have now confirmed his appointment as Deputy Chair for the period of the consultation process regarding the future of MWC (see below) at which time the position of Chair should become clearer.

Future Developments

At the end of 2008 the Scottish Government had proposed a merger of MWC with NHS Quality Improvement Scotland in 2011 as part of its Public Sector Reform agenda. It then proposed that MWC be merged with the social care bodies.

Following consultation, the future of MWC is not now detailed in the first stage of the Public Reform Bill with the primary focus on the establishment of two new improvement organisations, one for health and one for social care.

The future of MWC is to be the subject of a consultation process which will focus on two main areas;

- A revised governance structure for MWC where the Full Commission may be replaced by a Board; and
- The possibility of moving MWC's improvement function into the remit of one of the two newly proposed improvement organisations.

Any changes to the remit and structure of the MWC will be included in stage two of the bill.

Partnership Working

The Commission works in partnership with a wide range of bodies, the Care Commission, Social Work Inspection Agency, Office of the Public Guardian, NHS QiS and the Mental Health Tribunal being the main partners. We have included examples of this partnership working below.

Principles into Practice Network.

During 2008/09 MWC has facilitated and provided financial support to the Principles into Practice Network.

The Network is an on-line forum where people can share information about what works and what the challenges are when it comes to delivering principles based care and treatment. The work of the Network is guided by a Partnership Steering Group which has representatives from health and social work service providers, service users, carers and advocacy. Network membership currently stands at approximately 700 and is open to anyone with an interest in promoting principles based practice in mental health and learning disability services.

The Care Commission

MWC continues to work closely with the Care Commission performing joint inspections / visits as outlined in their Memorandum of Understanding.

During 2009 the organisations worked together to produce the report "Remember, I'm Still Me". The review focussed on people with dementia in private care homes and included interviewing care home managers and staff, speaking to people living in care homes and reviewing residents' personal plans and medication records.

The report highlighted a number of concerns most notably the lack of knowledge of staff about the persons life before dementia, the excessive use of drugs used to control behaviour and the lack of regular medication reviews.

The Mental Health Tribunal (MHT)

This year the MWC carried out a review of service user and carer views of the Mental Health Tribunal. The MWC had received mixed feedback from service users and carers on their experiences of tribunals and the report aimed to assist the MHT in reviewing its Tribunals.

The MHT continues to refer cases to the MWC and this independent scrutiny ensures that the procedures employed are in line with law as stated in the Mental Health Act

During our interviews with staff we identified that there is currently no Memorandum of Understanding to protect the relationship between the MWC and the Mental Health Tribunal. ***MWC should endeavour to establish a Memorandum of Understanding with the Mental Health Tribunal as a means to facilitate its partnership working.***

Action 1

Financial Management and Financial Plans

The financial position of MWC is monitored throughout the year primarily by the Management Group, which receives detailed budgetary reports on a monthly basis. The reports include information on actual outturn against budget, areas of potential under/overspend and also provide management with revised forecasts.

The Audit Committee also receives a summarised report at each of its three meetings and the Full Commission reviews the financial position through verbal reports from the Head of Corporate Services on a quarterly basis.

Given the nature and size of the organisation, we are satisfied that the current arrangements seem appropriate.

Performance Management

The Commission has five key performance indicators (KPIs) agreed with the Scottish Government;

- In the Visits Programme MWC will;
 - a) Interview at least 2,00 individual service users
 - b) Conduct at least 100 visits to services
 - c) Undertake at least one major themed unannounced visit and twelve other unannounced visits.
- MWC will produce quarterly statistics on the use of mental health legislation within 8 weeks at the end of every quarter;
- MWC will complete and publish four investigation reports by the end of March 2008;
- MWC will assess samples of their telephone advice to ensure that 90% of all advice is accurate; and
- MWC will publicly report, within agreed timescales, the outcome of the recommendations they make to services in 90% of cases.

These KPIs are monitored by the management team based on information provided by a variety of MWC staff.

People Management

Equal Pay

MWC has received no claims relating to equal pay and therefore has not disclosed any potential contingent liability in the 2008/09 financial statements.

Staff Governance

MWC was not required to participate in the Staff Governance Review as it is not covered by the NHS Staff Governance Standard.

Information Management

MWC was not required to participate in the Best Value audits on information management that were carried out at the other NHS bodies during the year.

However, Internal Audit reviewed the Information Governance arrangements currently in place at MWC considering;

- IIMP
- Records Management
- Internal / External Communications
- Freedom of Information

In summary, Internal Audit concluded that MWC has arrangements in place to provide a secure environment for information governance.

As part of the review MWC committed to;

- Reviewing the IT Security and the IT Code of Conduct with a view to merging these into one document;
- Reviewing and updating the Data Protection Policy; and
- Updating the Records Management Policy to ensure it incorporates the retention period guidelines set out in HDL (2006) 28 – The Management, Retention and Disposal of Administrative Records.

As part its Risk Management Action Plan the Audit Committee has asked that management conduct an internal review to assess the current arrangements in place with regard to records management. This review will include procedures for signing in and out case records and for ensuring the security of case records is maintained when they are removed from MWC premises. ***This is a topical issue and MWC should report back to the Audit Committee with its findings when this report is complete. An action plan should be developed to mitigate any weaknesses identified and the progress of these actions should be monitored by the Audit Committee.***

Action 2

7. Systems of Internal Control

Statement on Internal Control

The Code of Audit Practice requires us to review and report on the MWC's Statement on Internal Control.

MWC has used the correct format for its Statement and has outlined the processes it has employed to identify and evaluate risks. In addition, key elements of the MWCs control framework have been highlighted.

Based on our normal audit procedures, we do not disagree with the disclosures contained in the Statement.

Systems of Internal Control

We are required under ISA 260 to report to you any material weaknesses in the accounting and internal control systems, including general computer controls identified during the audit. The results of our work on systems of internal control were communicated to Audit Committee in our Interim Management Letter on 27 February 2009.

The report contained 3 recommendations to improve controls, none of which was graded as higher risk.

MWC has completed an action plan detailing those individuals responsible for implementing our recommendations and the timetable for completion. We will follow up this action plan during our 2009/10 audit.

Follow up of outstanding recommendations

We followed up MWC's progress in implementing recommendations made in the prior year. Our Follow Up Report was considered at the Audit Committee meeting on 27 February 2009.

Our follow up work identified that of the seven agreed actions outstanding, five had been fully implemented.

National Fraud Initiative

The National Fraud Initiative (NFI) brings together data from health bodies, Councils, police and fire rescue bodies and other agencies, to help identify and prevent a wide range of frauds against the public sector. These include housing benefit fraud, occupational pension fraud and payroll fraud.

MWC was not asked to participate in this exercise.

Internal audit

The role of internal auditing is determined by management and therefore its objectives differ from ours. It is part of our approach to gain an understanding of the internal audit function to determine if it would be effective and efficient to use their work.

During 2008/09 FTF Audit and Management Services continued to act as the MWC's internal auditors. We have reviewed the work of internal audit and have, where appropriate, placed reliance on their work.

Appendix A – Action Plan

Ref	Issue and Recommendation	Management Response
1	<p>Issue</p> <p>During our interviews with staff we identified that there is currently no Memorandum of Understanding to protect the relationship between the MWC and the Mental Health Tribunal.</p> <p>Recommendation</p> <p>MWC should endeavour to establish a Memorandum of Understanding with the Mental Health Tribunal as a means to facilitate its partnership working.</p> <p style="text-align: right;"><i>Medium Risk</i></p>	<p>Management Response</p> <p>This has been identified as a risk by MWC in the risk management action plan and action is planned to remedy it</p> <p>Responsible Officer:</p> <p>D Lyons</p> <p>Due Date: December 2009</p>
2	<p>Issue</p> <p>As part its Risk Management Action Plan the Audit Committee has asked that management conduct an internal review to assess the current arrangements in place with regard to records management. This review will include procedures for signing in and out case records and for ensuring the security of case records is maintained when they are removed from MWC premises.</p> <p>Recommendation</p> <p>MWC should report back to the Audit Committee with its findings when this report is complete. An action plan should be developed to mitigate any weaknesses identified and the progress of these actions should be monitored by the Audit Committee.</p> <p style="text-align: right;"><i>Medium Risk</i></p>	<p>Management Response:</p> <p>Agreed</p> <p>Responsible Officer:</p> <p>C Burns</p> <p>Due Date: October 2009</p>

Appendix B – Communications to Management

International Auditing Standard (“IAS”) (UK&1) 260 – Reporting to those charged with Governance, requires that the External Auditor communicates certain matters to those charged with governance.


Those charged with Governance is taken to be the Members of the Audit Committee with responsibility discharged through the regular meetings of the Audit Committee during the year. Summarised below are the requirements set out within IAS 260 together with reference to the relevant communication with you during 2008/09 or comments as appropriate.

Communication Required under IAS 260	Reference/Comment
Engagement letters	Signed Engagement Letter with Audit Scotland at the start of our 5 year appointment and updated annually.
Independence	Audit Planning document reported to 27 February 2009 Audit Committee and confirmed no member of audit team has any direct interest, financial or otherwise, in the Mental Welfare Commission.
Audit Approach and Scope	Audit Planning document (reported to Audit Committee 27 February 2009).
Accounting Policies/Practices with a Material Effect on the Financial Statements	Section 3 of our Annual Report to Commissioners and the Auditor General for Scotland.
Potential Effects of Material Risks and Exposures	Audit Planning document (27 February 2009).
Audit Adjustments	Section 3 of our Annual Report to Commissioners and the Auditor General for Scotland.

Communication Required under IAS 260	Reference/Comment
Material Uncertainties relating to Going Concern	None identified.
Disagreement with Management about Matters that could be Significant to the Financial Statements	Not applicable.
Expected Modifications to the Auditor's Report	No modifications identified. A true and fair opinion provided.
Letter of Representation	Signed by Management 29 June 2009.
Material Weaknesses in Internal Control	Internal Controls findings reported separately in our Interim Management Letter (27 February 2009), Section 7 of our Section 3 of our Annual Report to Commissioners and the Auditor General for Scotland.
Fraud	Discussed fraud arrangements with the Chair of the Audit Committee (27 February 2009) and Management throughout audit process.
Laws and Regulations	We have not identified any material breaches of laws and regulations in the period which impact on the 2008/09 Financial Statements.
Audit Materiality	Audit Planning document – presented to Audit Committee on 27 February 2009.
Fair Value Measurement and Disclosure	Included in representation letter, signed by management dated 29 June 2009.
Related Parties	Other than those transactions disclosed in the financial statements we have not identified any further transactions requiring disclosure.

Formal Reporting to Management during 2008/09

During the year we have presented a number of formal reports to Management and the Audit Committee and produced certain outputs. Our principal outputs during 2008/09 are summarised below:

Formal Output	Timing
Audit Plan	February 2009
Detailed Timetable for 2008/09 Financial Audit	February 2009
IFRS Opening Balance Sheet Letter	February 2009
Follow-up of 2007/08 Recommendations	February 2009
Interim Management Letter	February 2009
Annual Report to Commissioners and the Auditor General for Scotland	June 2009
Audit Opinions 1. True and fair view on the financial statements ✓ 2. Regularity of income and expenditure ✓ 3. Remuneration Report (sections) ✓ 	June 2009 Unqualified Audit Opinions

Freedom of Information Act (Scotland) 2002

In the event that, pursuant to a request which the institution has received under the Freedom of Information Act (Scotland) 2002 or the Environmental Information Regulations 2004 (as the same may be amended or re-enacted from time to time) or any subordinate legislation made thereunder (collectively, the "Legislation"), the Commission is required to disclose any information contained in this report, it will notify PwC promptly and will consult with PwC prior to disclosing such report. The Commission agrees to pay due regard to any representations which PwC may make in connection with such disclosure and to apply any relevant exemptions which may exist under the Legislation to such report. If, following consultation with PwC, the Commission discloses any of this report or any part thereof, it shall ensure that any disclaimer which PwC has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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