

Scottish Public Pensions Agency NHS Pension Scheme (Scotland) Scottish Teachers' Pension Scheme Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for Scottish Public Pensions Agency
January 2019

Who we are

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

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



About us

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

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

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

Contents

Risks and planned work	4
Audit scope and timing	11

Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

Adding value

3. We aim to add value to Scottish Public Pensions Agency (the agency), NHS Pension Scheme (Scotland) and Scottish Teachers' Pension Scheme (the schemes) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the agency promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for the agency and the schemes. We have categorised these risks into financial statement risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2018/19 Key audit risks

 Audit risk	Source of assurance	Planned audit work
Financial statements issues and risks		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p> <p>(Agency and schemes)</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>2 Risk of fraud over income</p> <p>The Scottish Teachers' Pension Scheme receive a significant amount</p>	<p>Key controls working effectively in the</p>	<ul style="list-style-type: none"> • System review of Epicor focusing on key controls.

 Audit risk	Source of assurance	Planned audit work
<p>of income from over 1,000 employer bodies in addition to Scottish Government funding. SPPA also receives income from Pension Share on Divorce (PSOD) as well as from Scottish Government. The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p> <p>(Agency and Schemes)</p>	<p>contributions system (Epicor).</p> <p>Key controls working effectively in the receivables system.</p> <p>Sound budgetary control and monitoring arrangements in place.</p>	<ul style="list-style-type: none"> • System review of receivables system focusing on key controls. • Review of work carried out by SPPA for the transition to the new version of Epicor. • Sample testing of contributions from other audited bodies (NHS and council's) to ensure consistency with the SPPA's records. • Sample testing of PSOD income to ensure consistency with records. • Evaluations of the accounting treatment of significant income transactions that are outside the normal course of business.
<p>3 Risk of fraud over expenditure</p> <p>The Financial Reporting Council's Practice Note 10 (revised) requires public sector auditors to give consideration to the risk of fraud over expenditure, extending the requirements of ISA 240. The extent of expenditure, for example benefits paid, means that there is an inherent risk of fraud.</p> <p>(Agency and Schemes)</p>	<p>Key controls working effectively in accounts payable and payroll.</p> <p>Key controls working effectively in the pensions administration system (Altair) and the pensions payment system (Resourcelink).</p>	<ul style="list-style-type: none"> • System review of accounts payable and payroll focusing on key controls for SPPA. • System review of Altair and Resourcelink focusing on key controls for the schemes. • Focused substantive testing on higher risk areas and more complex areas including new awards and deaths for the schemes.
<p>4 Information supporting scheme valuations</p> <p>Decisions taken by SPPA for the schemes are reliant on the work of the Government Actuary Department (GAD). The actuarial valuation methodology relies on significant judgements and assumptions in relation to financial, mortality and demographic factors.</p> <p>Pension liabilities are based on extracts of members' data incorporated in GAD's established roll forward methodology. SPPA needs to ensure that the implications of changes to membership profiles are completed timeously and in full to ensure that accurate information is transferred to GAD.</p> <p>There is a risk that the actuarial information for valuing the schemes</p>	<p>Regular meetings and communication between SPPA and GAD. All key meetings are minuted.</p> <p>SPPA provides timely and accurate data to GAD.</p>	<ul style="list-style-type: none"> • Review the work of GAD focusing on reliability, professional competence and capability. • Meet with GAD to discuss work practices, validation processes and quality review arrangements to determine whether reliance can be taken in relation to GAD's internal processes. • Review reports to GAD supporting valuation data. • Review PWC's report on public sector pensions which provides an assessment of GAD's actuarial processes and assumptions.

	Audit risk	Source of assurance	Planned audit work
	<p>could be affected by incomplete or inaccurate information, or the use of unreasonable judgements and assumptions.</p> <p>(Schemes)</p>		
5	<p>Duplicate Payments</p> <p>During 2017/18 the SPPA found that they had made a large duplicate payment. As a result of this they undertook a review to identify potential further duplicate payments and found five overpayments totalling £205,000.</p> <p>Officers have reviewed the controls in place to prevent duplicate payments and have introduced quarterly reviews to identify potential duplicate payments.</p> <p>There is a risk that controls are not operating effectively and that more duplicate payments have been processed and remain undetected.</p> <p>(Agency and Schemes)</p>	<p>Quarterly reviews carried out to identify duplicate payments.</p> <p>Internal audit are reviewing the process and controls over duplicate payments.</p>	<ul style="list-style-type: none"> • Review the process and controls in place over the duplicate payments. • Review the internal audit report on duplicate payments.
Wider dimension issues and risks – Agency risks			
6	<p>Dependency on key suppliers</p> <p>Following the high profile collapse of public sector contractors, there has been a focus on key supplier failures and the risk of underperformance in suppliers who are experiencing difficult trading conditions.</p> <p>SPPA works with a number of key suppliers to provide the payment and administration of pensions across NHS, Teachers, Police and Fire.</p> <p>There is a risk that if any of SPPA's key suppliers has financial or service delivery concerns, pension payments may not be made and other key services may not be delivered.</p>	<p>Risk assessments undertaken for new/renewed contracts.</p> <p>Business continuity plans in place for significant suppliers.</p>	<ul style="list-style-type: none"> • Review the risk assessment process for new/renewed contracts. • Review the business continuity arrangements in place for significant suppliers. • Review any financial assessment of suppliers and establish if this is done on an on-going basis. • Review SPPA's response to the PS Pensions project closure. • Monitor the minutes of the new Project Board. • Review progress of the delivery of the system against target dates. • Review any technology assurance reviews carried out and SPPA's actions to address recommendations.
7	<p>Financial Management</p> <p>The Scottish Government published an initial five-year Medium Term</p>	<p>A rolling strategic plan is in place which outlines a</p>	<ul style="list-style-type: none"> • Monitor work on the five-year rolling strategic plan.

 Audit risk	Source of assurance	Planned audit work
<p>Financial Strategy (MTFS) in May 2018. This sets out the Government's broad financial plans and projections for tax and spending to 2022/23, linked to expectations about the economy and the financial implications of existing policy commitments.</p> <p>As a result of the MTFS, the wider portfolio which SPPA is included in will be required to absorb a greater than 1% reduction in funding by 2020/21. SPPA will be required to make efficiency savings to contribute to the 1% reduction. With SPPA not yet in a position to make significant efficiency savings, there is a need to ensure that it has longer term financial planning in place.</p> <p>The Target Operating Model (TOM) is due to be complete by December 2019. Once implemented, SPPA expects that the TOM will allow it to make efficiencies.</p> <p>There is a risk that SPPA does not have appropriate long term financial planning to allow it to make the necessary savings required to operate with reduced funding.</p>	<p>medium term financial plan.</p>	<ul style="list-style-type: none"> • Monitor progress on the TOM. • Review the most recent efficiency savings plans for SPPA.
<p>8 Openness and Transparency</p> <p>There is increasing focus on how public bodies spend their money and the level of transparency in reporting. Openness and transparency supports understanding and scrutiny of the use of public money.</p> <p>The performance report, published alongside the annual accounts, is intended to provide readers with an understandable analysis of performance. Clear and timely financial performance reporting also supports openness and transparency. As we have reported previously, SPPA may wish to consider whether there are opportunities for it to further enhance transparency. This includes making Management Advisory Body (MAB) and Audit and Risk Committee (ARC) papers publicly available where appropriate.</p> <p>There is a risk that SPPA does not present sufficient information to allow adequate scrutiny of its performance.</p>	<p>SPPA have agreed to update the performance report and will engage at an early stage to ensure it is transparent and reports a clear picture of SPPA activities.</p> <p>SPPA will continue to review the extent to which it can make MAB and ARC papers publically available.</p>	<ul style="list-style-type: none"> • Review the extent to which SPPA makes Board and committee papers publically available where appropriate. • Review the disclosures in the performance report.

 Audit risk	Source of assurance	Planned audit work
<p>9 Information security</p> <p>The agency, in common with many other public sector bodies, is at risk from loss of personal data.</p> <p>The agency holds a large amount of personal information. There is a risk that a significant data loss or data theft could lead to financial and reputational losses for the agency.</p>	<p>The counter fraud policy to reflects the most current position.</p> <p>SPPA provides training to staff in relation to fraud on a regular basis.</p> <p>SPPA take part in the National Fraud Initiative.</p> <p>The Information Assurance Framework is updated annually to ensure it is relevant.</p>	<ul style="list-style-type: none"> Review progress on the recommendations of the internal audit report on General Data Protection Regulations (GDPR). Review the TOM to ensure that it covers data security and IT functionality arrangements. Review SPPA's policies and procedures for information security. Complete NFI questionnaire.
<p>10 Leadership and Governance</p> <p>The chair of the ARC and the chair of the MAB will both conclude their term of appointment in March 2019. This means that two new Non-executive members (NXMs) will be recruited and a new chair will require to be appointed for the ARC.</p> <p>There is a risk that the capacity of SPPA's NXMs will be reduced at a time when SPPA is going through a period of transformational change that requires NXM input to support the Accountable Officer.</p> <p>SPPA continues to operate with a number of temporary posts within the Senior Leadership Team. A reduced senior management capacity increases the risk of SPPA not achieving transformational plans.</p>	<p>Recruitment planning for new NXMs is complete and interviews will be held in early February.</p> <p>Other NXMs of the ARC and MAB have been in place for at least one year.</p> <p>SPPA have assessed the vacancies within the senior leadership team and are recruiting for the vacancies.</p>	<ul style="list-style-type: none"> Review the outcome of the recruitment exercises. Assess how SPPA has assured itself it has sufficient capacity and skills to achieve its change and transformation plans. Review governance arrangements to ensure that they remain appropriate and are operating efficiently.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor's report to the Scottish Public Pensions Agency, Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual accounts for the agency and the schemes. We will provide the Accountable Officer and Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

8. Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented

to Parliament within nine months of the financial year – end, i.e. 31 December. Management are required to submit their audited financial statements by mid July to meet the consolidation timetable.

Exhibit 2

2018/19 Audit outputs

Audit output	Target date	Committee date
Annual Audit Plan	23 January 2019	23 January 2019
Management Report	29 April 2019	29 April 2019
Annual Audit Report for the Agency	22 July 2019	22 July 2019
Independent Auditor's Report for the Agency	22 July 2019	22 July 2019
Annual Audit Report for the Schemes	23 September 2019	23 September 2019
Independent Auditor's Report for the schemes	23 September 2019	23 September 2019

Source: Audit Scotland

Audit fee

9. The proposed audit fee for the 2018/19 audits are:

- Scottish Public Pensions Agency £25,190 (17/18: £24,480)
- NHS Pension Scheme (Scotland) £65,730 (17/18: £63,880)
- Scottish Teachers' Pension Scheme £62,460 (17/18: £60,700)

10. In determining the audit fee we have taken account of the risk exposure of the agency and schemes, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements with complete working papers package on 3 June 2019 for the agency and 15 July 2019 for the schemes.

11. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Audit and Risk Committee and Accountable Officer

12. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

13. The audit of the financial statements does not relieve management or the Audit and Risk Committee as those charged with governance, of their responsibilities.

Appointed auditor

14. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

15. Auditors in the public sector give an independent opinion on the financial statements and other information within the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial Statements

16. The financial statements will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of the agency and the schemes, and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how the agency and the schemes will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

17. We will give an opinion on whether the financial statements:

- whether they give a true and fair view of the financial position of the agency and the schemes and their expenditure and income
- whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
- the regularity of the expenditure and income.

Other information in the annual accounts

18. We also review and report on other information published within the annual accounts including:

- For the agency: the performance report, accountability report including the governance statement and the remuneration and staff report.
- For the schemes: the report of the managers and the governance statement.

19. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

20. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.



characteristics



responsibilities



principal activities



risks



governance arrangements

Materiality

21. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

22. We calculate materiality at different levels as described below. The calculated materiality values for the agency and the schemes are set out in [Exhibit 3](#).

Exhibit 3 Materiality values

Scottish Public Pensions Agency Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 18 based on the latest audited accounts for 2017/18.	£0.183 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£0.137 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£0.010 million

Source: Audit Scotland

NHS Pension Scheme Scotland Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of benefits payable for the year ended 31 March 18 based on the latest audited accounts for 2017/18.	£12.222 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£9.166 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality (capped at max level).	£0.250 million

Scottish Teachers Pension Scheme Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of benefits payable for the year ended 31 March 18 based on the latest audited accounts for 2017/18.	£10.922 million

Scottish Teachers Pension Scheme Materiality	Amount
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£8.191 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality (capped at max level).	£0.250 million

Timetable

23. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4 Annual accounts timetable

 Key stage – Agency	 Date
Working paper checklist	March 2019
Latest submission date of unaudited agency annual accounts with complete working papers package	3 June 2019
Latest date for final clearance meeting with Director of Finance	26 June 2019
Issue of Letter of Representation and proposed independent auditor's report and Agreement of audited unsigned annual accounts	5 July 2019
Issue of Annual Audit Report to those charged with governance	22 July 2019
Independent auditor's report signed	24 July 2019
Latest date for signing of Scottish Government consolidation return	12 July 2019

 Key stage – Schemes	 Date
Working paper checklist	March 2019
Latest submission date of unaudited agency annual accounts with complete working papers package	15 July 2019
Latest date for final clearance meeting with Director of Finance	30 August 2019
Issue of Letter of Representation and proposed independent auditor's report and Agreement of audited unsigned annual accounts	6 September 2019
Issue of Annual Audit Report to those charged with governance	23 September 2019

**Key stage – Schemes****Date**

Independent auditor's report signed

25 September 2019

Latest date for signing of WGA return

27 September 2019

Internal audit

24. Internal audit is provided by Scottish Government Internal Audit Directorate overseen by the Director of Internal Audit. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). We will report any significant findings to management on a timely basis.

Using the work of internal audit

25. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

Audit dimensions

26. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

**Exhibit 5
Audit dimensions**

Source: Code of Audit Practice

Financial sustainability

27. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term

- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether the agency can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

28. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether the agency has arrangements in place to ensure systems of internal control are operating effectively
- whether the agency can demonstrate effectiveness of the budgetary control system in communicating accurate and timely financial performance
- how the agency has assured itself that its financial capacity and skills are appropriate
- whether the agency has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

29. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the agency can demonstrate that the governance arrangements in place are appropriate and operating effectively for the agency and schemes
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.
- the quality and timeliness of financial and performance reporting.

Value for money

30. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- The agency can provide evidence that it is demonstrating value for money in the use of its resources.
- The agency can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- The agency can demonstrate that outcomes are improving.
- There is sufficient focus on improvement and the pace of it.
- The Auditor General will be providing an update to the Section 22 report, Management of PS Pensions Project, and we will complete work to support this.

Independence and objectivity

31. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the

independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

32. The engagement lead (i.e. appointed auditor) for the agency and the schemes is Stephen Boyle, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the agency and the schemes.

Quality control

33. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

34. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

35. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Scottish Public Pensions Agency NHS Pension Scheme (Scotland) Scottish Teachers' Pension Scheme Annual Audit Plan 2018/19

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:



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