

Transport Scotland

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for Transport Scotland
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.

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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 Transport Scotland 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 Transport Scotland 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 Transport Scotland. We have categorised these risks into financial 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>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/error over expenditure</p> <p>Most public-sector bodies are net expenditure bodies and therefore the risk of fraud/error is more likely to occur in expenditure. Transport Scotland makes large</p>		<ul style="list-style-type: none"> • Detailed review of expenditure items across all material account areas and covering the financial year. • Sample testing of year-end accrued expenditure balances.

 Audit Risk	Source of assurance	Planned audit work
<p>value grant payments to third party organisations. Due to the scale of these payments (some of which occur near the year-end) there is a risk that an incorrect payment could impact significantly on the overall resource position.</p>		
<p>3 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of material account areas of non-current assets including the trunk road network, assets under construction and consequential adjustments in the revaluation reserve. This subjectivity represents an increased risk of misstatement in the financial statements.</p>		<ul style="list-style-type: none"> • Interim audit work will review controls regarding the roads asset valuation system (RAVS). • Substantive testing/verifications of year-end accruals (capital and revenue) and provisions. • Review of the revised standing financial instruction for the roads network in advance of the year-end. • Focused testing of postings made between the revaluation reserve and the general fund.
Wider dimension issues and risks		
<p>4 Rail services in Scotland</p> <p>There have been several implementation delays and cost increases in relation to major rail projects in Scotland. This has impacted on the delivery of new rolling stock and infrastructure improvements to key routes. There is a risk that these ongoing issues negatively impact on the delivery of rail services in Scotland.</p>		<ul style="list-style-type: none"> • Review the progress of key rail projects in both rolling stock and infrastructure. • Assess impact of any delays or cost increases on the overall delivery of rail services in Scotland.
<p>5 Performance reporting</p> <p>The Scottish Parliament's new budget approval process places greater emphasis on assessing outcomes and the impact of spending. There is an expectation that the Scottish Government and public bodies will report on their contribution towards the national outcomes in their published plans and performance reports, including their annual reports. The Scottish Public Finance Manual (SPFM) also explains that accountable officers have a specific responsibility to ensure that</p>		<ul style="list-style-type: none"> • Review the Performance Report in the 2018/19 annual report and accounts and check whether it reports against the corporate plan objectives and the Scottish Government's national outcomes. • Review the performance management framework at Transport Scotland and assess how the senior management team are informed of progress.

 Audit Risk	Source of assurance	Planned audit work
<p>arrangements have been made to secure best value.</p> <p>The 2017/18 annual audit report recommended that the performance report within the financial statements should be improved through the introduction of performance indicators which measure the achievement of the body's aims and objectives. This should contribute towards meeting the new aspect of the budget process and with the SPFM.</p>		
<p>6 Key supplier failure</p> <p>The collapse of Carillion has had a significant impact across the public sector. This has brought into focus the risk of key supplier failure and the risk of underperformance in suppliers that are experiencing difficult trading conditions. Transport Scotland is responsible for delivering major transport infrastructure projects and public transport services. As such it places reliance on a few key suppliers. For example, Serco provides both the Caledonian Sleeper Rail franchise and Northlink Ferries. Key supplier failure could impact on the delivery of major transport infrastructure projects and public transport operations.</p>		<ul style="list-style-type: none"> • Review the general financial health checks/vetting applied by Transport Scotland as well as those which are contractually required and involve regular monitoring. • Review the corporate risk register to ensure that the impact from suppliers in financial distress is actively managed.
<p>7 EU withdrawal</p> <p>There are considerable uncertainties about the detailed implications of the UK's withdrawal from the European Union in March 2019. Potential changes to existing EU funding programmes and EU regulations could affect the finances and activities of some public bodies. Potential changes to migration and movement of goods are likely to affect the availability of people, skills and materials needed to deliver services. Transport Scotland faces risks regarding transportation of passengers and freight from airports and coastal ports.</p>		<ul style="list-style-type: none"> • Review papers provided to the Senior Management Team which outline contingency plans in place regarding EU withdrawal.

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 Transport Scotland, Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and accounts. 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.

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	11 January 2019	21 January 2019
Management Report	31 March 2019	April 2019
Annual Audit Report	August 2019	August 2019
Independent Auditor's Report	August 2019	August 2019

Source: Audit Scotland

Audit fee

9. The proposed audit fee for the 2018/19 audit of Transport Scotland is £178,110 [2017/18: £173,100]. In determining the audit fee we have taken account of the risk exposure of Transport Scotland, 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 annual report and accounts with a complete working papers package on 10th June 2019.

10. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual report and accounts, 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 Committee and Accountable Officer

11. 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.

12. The audit of the annual report and accounts does not relieve management or the Audit and Risk Committee, as those charged with governance, of their responsibilities.

Appointed auditor

13. 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.

14. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. 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

Annual report and accounts

15. The annual report and accounts, which include 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 Transport Scotland and the associated risks which could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how Transport Scotland will include these in the financial statements – this will include interim testing of the roads asset valuation system (RAVS)
- 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 - this will include enhanced testing of staff cost transactions.

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

- give a true and fair view in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2019 and of its net operating costs for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Other information in the annual report and accounts

17. We also review and report on other information published within the annual report and accounts including the performance report, corporate governance report and the remuneration and staff report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

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

Materiality

19. 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.



characteristics



responsibilities



principal activities



risks



governance arrangements

20. We calculate materiality at different levels as described below. The calculated materiality values for Transport Scotland are set out in [Exhibit 3](#).

Exhibit 3 Materiality values

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 the net book value of the trunk road network as at 31 March 2018 based on the latest audited accounts for 2017/18.	£193.9 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 50% of planning materiality.	£97.0 million
As Transport Scotland's total assets balance is more than ten times net operating expenditure, we also set a separate performance materiality level for other assets / liabilities and expenditure. This has been set at 0.75% of gross expenditure and will be applied to all account areas other than the trunk road network.	£13.9 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 1% of planning materiality but capped at £100,000.	£100,000

Source: Audit Scotland

Timetable

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

Exhibit 4 Annual report and accounts timetable

 Key stage	 Date
Latest submission date of unaudited annual report and accounts with complete working papers package	10 th June 2019
Latest date for signing consolidation schedule	16 th July 2019
Latest date for final clearance meeting with Director – Finance and Corporate Services	19 th July 2019
Issue of Letter of Representation and proposed independent auditor's report	Early August 2019
Agreement of audited unsigned annual accounts	Early August 2019
Issue of Annual Audit Report to those charged with governance	Early August 2019
Independent auditor's report signed	August 2019

Internal audit

22. Internal audit is provided by the Scottish Government Internal Audit Directorate (SGIAD). An annual assessment of SGIAD is carried out by colleagues as part of the audit of the Scottish Government. We will liaise with the Scottish Government external audit team to confirm that SGIAD 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

23. 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.

24. From our initial review of internal audit plans we plan to consider internal audit work in the following areas:

- Financial Reporting Arrangements
- Management of Caledonian Sleeper Franchise
- Information Governance
- Concessionary Fares – Implementation of TABO replacement

Audit dimensions

25. 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

26. 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 consider:

- 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 Transport Scotland can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

27. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will consider:

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

Governance and transparency

28. 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 consider:

- whether Transport Scotland can demonstrate that the governance arrangements in place are appropriate and operating effectively
- 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

29. Value for money refers to using resources effectively and continually improving services. As per previous years, we use a long-term audit plan to consider Transport Scotland's arrangements focusing on three areas:

- Governance – whether Transport Scotland's governance and management arrangements are appropriate and contribute to the achievement of value for money.
- Operational programmes – whether Transport Scotland is developing programmes which are focused on delivering the strategies agreed by Scottish Ministers and aim to make best use of available resources.
- Contract performance – whether Transport Scotland is managing and monitoring contracts effectively to ensure that programme objectives are met and value for money achieved.

30. Each review may be linked to more than one of these areas. An updated plan of the wider dimension work scheduled over the remaining three years of the audit appointment is shown in [Exhibit 6](#). Further detail of each of the planned reviews is set out below. The plan is reviewed on an annual basis with the potential for planned work to be rescheduled and new reviews added as audit risks emerge.

Exhibit 6

Indicative long-term plan

Audit Year	Planned Work	Governance	Operational Programmes	Contract Performance
2018/19	Ferry Services impact report	✓		
	Rail services in Scotland			✓
2019/20	A9 Dualling Programme			✓
	Forth Replacement Crossing impact report	✓		
2020/21	Caledonian Sleeper follow-up			✓

Source: Audit Scotland

Governance

Ferry Services

31. The Auditor General for Scotland published her performance audit on [Transport Scotland's ferry services](#) in October 2017. The report found that Transport Scotland's spending on ferries increased by 115 per cent in real terms over the last 10 years to £209.7 million in 2016/17. This is mainly due to an increase in services, new vessels and the introduction of the Road Equivalent Tariff.

32. The report included recommendations for Transport Scotland concerning the development of a long-term strategy for its network of subsidised ferries and improvements in its approach to procuring ferry services. Progress against these recommendations will be assessed and an impact report will be prepared in 2018/19.

Forth Replacement Crossing

33. The Auditor General for Scotland published her performance audit on the [Forth Replacement \(Queensferry\) Crossing](#) in August 2018. The audit found that Transport Scotland's management of the project delivered value for money. Its procurement of the construction contracts was competitive and helped deliver the project 8-16 per cent under budget.

34. Transport Scotland has a plan for evaluating progress towards achieving the project's objectives and is due to carry out a full post-project evaluation in late 2018. While the plan details how performance relating to journey times and traffic flow will be measured, more detail is required on other outcome measures. We will continue to monitor developments relating to the Forth Replacement Crossing and will prepare an impact report looking at how Transport Scotland has implemented our recommendations in 2019/20.

Contract Performance

A9 Dualling Programme

35. The A9 dualling programme represents a significant investment in Scotland's trunk road network with a projected total cost of £3 billion. The programme is expected to be completed in 2025.

36. Previous iterations of our long-term audit plan have included reference to a performance audit of the A9 Dualling Programme being conducted in 2018/19. Given that Transport Scotland is now reviewing how the Programme might be

funded, we have agreed that the proposed timing of the performance audit should be reconsidered. We will monitor developments during 2018/19 with a view to deciding whether future audit work may be warranted in 2019/20.

Rail services in Scotland

37. All passenger rail services operating wholly in Scotland, i.e. not involving cross-border activity, are incorporated within the Scotrail franchise. Since April 2015 this has been provided by Abellio. Network Rail is responsible for track maintenance and investment in Scotland. Funding for both is provided by Transport Scotland.

38. There has been significant investment in recent years in both infrastructure and new rolling stock. Issues with the delivery of some of these has impacted on the overall performance of rail services in Scotland. Network Rail has announced that the anticipated final costs to deliver the Edinburgh Glasgow Improvement Project (EGIP) is £858 million, compared to the initial estimate of £742 million. Other rail projects such as the Stirling/Dunblane/Alloa improvements are also under significant cost and programme pressure while technical difficulties have resulted in delays in implementing new rolling stock.

39. In our 2017/18 annual audit report we identified that poor performance in 2016 and 2017 resulted in performance improvement plans (PIPs) in each of those years. We concluded that overall, Transport Scotland was robustly monitoring the franchise. However, there have been further problems with performance in the latter part of 2018, resulting in negative press coverage. In light of these developments we will bring forward our review of key rail projects to 2018/19 and assess the impact from implementation delays on the delivery of rail services in Scotland. We will report our findings in the 2018/19 annual audit report.

Caledonian sleeper follow-up

40. In March 2016, Audit Scotland published a report on the Caledonian Sleeper franchise. The report highlighted that cumulative losses are anticipated over the first eight years of the franchise. In 2015/16 we reviewed developments with the Caledonian Sleeper franchise, including a review of the bid evaluation process. This was reported in our 2015/16 annual audit report where it was concluded that the assessment of the viability of the bids was reasonable and reflected the bid evaluation methodology set out in the Invitation to Tender.

41. An updated Caledonian Sleeper Business Plan was produced in 2016/17 which provided revised financial forecasts to reflect key assumptions. The update confirmed there was no current improvement to the financial forecasts. Ongoing delays in the delivery of new rolling stock presents a further challenge to the franchise. We will continue to monitor the performance of the Caledonian Sleeper contract before determining whether any specific audit work is required. We will also consider the findings from internal audit's review of the franchise.

Other follow-up work

Glasgow Prestwick Airport

42. In our 2017/18 annual audit report we highlighted that the TS Prestwick Holdco Limited, who are responsible for the ownership and operation of Glasgow Prestwick Airport (GPA), had reported a further loss of £7.9 million. Consequently, the level of loan support has increased by £8 million to £38.4 million and there is additional accrued interest on this cumulative balance totalling £2.5 million at March 2018.

43. Transport Scotland advised us that the performance of all aspects of the business is kept under review, and GPA will be revising the strategic plan as part of its work on potential options for developing the business. Consequently, Transport Scotland believes this, in conjunction with the strategic value of the assets, to be sufficient security for the loan. We will continue to monitor the financial

performance of TS Prestwick Holdco Limited and the level of loan support provided by Transport Scotland in 2018/19.

Abellio Scotrail franchise

44. In our 2017/18 annual audit report we identified that poor performance in 2016 and 2017 resulted in performance improvement plans (PIPs) in each of those years. These were the result of the franchise failing to meet targets in terms of the public performance measure (PPM). PPM is the percentage of booked services which arrive within 5 minutes of their scheduled arrival time, having called at all booked stations on the route. It is the standard measure for train service performance throughout Great Britain.

45. We reported last year that the use of a PIP scorecard provides a clear mechanism of communicating progress with actions and improvements, and that overall, Transport Scotland is robustly monitoring the franchise. We will continue to monitor the performance of the franchise during 2018/19.

Roads maintenance impact report

46. Audit Scotland published our [Maintaining Scotland's roads impact report](#) in June 2018, which looked at how the recommendations included in the [August 2016 performance audit report](#) had been implemented. This identified that Transport Scotland had developed a revised performance management framework for managing the performance of trunk road maintenance contracts and now makes road condition information publicly available by geographic area in direct response to recommendations raised in the report.

47. The impact report also noted the need to ensure appropriate consideration is given to balancing the long-term maintenance needs of the existing road network with investment in new infrastructure. No further performance audit work is planned on roads maintenance, but we shall continue to monitor the activities of the Strategic Action Group and the Roads Collaboration Programme in taking this area forward.

Air traffic control in highlands and islands airports

48. HIAL Ltd (highlands and Islands Airports) is a public corporation which manages and operates 11 airports in the highlands and islands, seven of which currently have air traffic control towers. In January 2018, the HIAL Board approved its Air Traffic Management 2030 Strategy which is based on the need to develop a modernised and safe air traffic management system.

49. After considering a range of options, HIAL has opted to take forward an approach for a remote towers and centralised approach surveillance programme. This will replace the air traffic control units currently in place at individual airports with a centralised function in Inverness and is expected to take at least ten years to implement.

50. The total estimated cost of the new system is currently £28 million which will be financed by Transport Scotland. There are considerations from this development in terms of safety and the economic impact on remote communities from the removal of highly paid air traffic controller jobs. We will monitor developments during 2018/19.

Independence and objectivity

51. 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.

52. The engagement lead (i.e. appointed auditor) for Transport Scotland is Mark Taylor, Audit Director. Auditing and ethical standards require the appointed auditor (Mark Taylor) 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 Transport Scotland.

Quality control

53. 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.

54. 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.

55. 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.

Transport Scotland

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