

# The Strategic Development Planning Authority for Edinburgh and South East Scotland

2018/19 Annual Audit Report

 AUDIT SCOTLAND

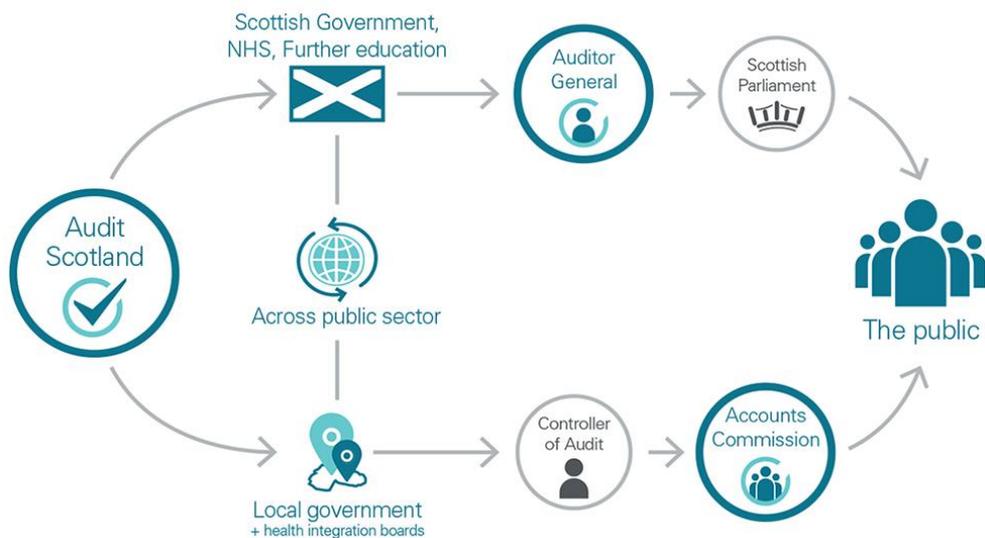
Prepared for the Strategic Development Planning Authority for Edinburgh and South East Scotland  
and the Controller of Audit

30 September 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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# Key messages

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## 2018/19 annual accounts

- 1 Our audit opinions were all unqualified. These covered the financial statements, the audited part of the remuneration report, the management commentary and the annual governance statement.

## Financial management and sustainability

- 2 SESplan underspent by £103,520 against its budget due to significantly lower costs than anticipated.
- 3 SESplan uses the corporate financial systems of Fife Council for its operations. These systems are operating satisfactorily, and no significant internal control weaknesses have been identified.
- 4 SESplan has a high level of reserves and is addressing this through constituent members contributions and as a result members will not make any contributions in 2019/20.

## Governance and transparency

- 5 SESplan has appropriate governance arrangements in place that support the scrutiny of decisions made.
- 6 SESplan demonstrates a commitment to transparency in the way it conducts its business, with meetings open to the public and Joint Committee papers and minutes available on their website.
- 7 SDP2 was rejected by Ministers in May 2019 and the Planning (Scotland) Act 2019 removed the requirement for SDPs in July 2019. This has been replaced with Regional Spatial Strategies.
- 8 SESplan needs to consider its staffing resources to ensure it can comply with the new legislative requirements.

## Value for money

- 9 An annual performance report showing progress against key objectives along with actions required in the next year is considered by the Joint Committee. This enables members to monitor performance and hold officers to account on key delivery targets.

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# Introduction

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1. This report summarises the findings arising from the 2018/19 audit of the Strategic Development Planning Authority for Edinburgh and South East Scotland (SESplan).
2. The scope of the audit was set out in our 2018/19 Annual Audit Plan presented to the SESplan meeting on 24 June 2019. This report comprises the findings from:
  - an audit of the annual report and accounts
  - consideration of the four audit dimensions that frame the wider scope of public audit set out in the [Code of Audit Practice 2016](#) as illustrated in [Exhibit 1](#).

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## Exhibit 1 Audit dimensions



Source: *Code of Audit Practice 2016*

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3. The main elements of our audit work in 2018/19 have been:
  - an interim audit of SESplan's main financial systems and governance arrangements. In relation to the financial systems, this work centred around consideration of the findings from our review of Fife Council's financial systems in our role as auditors of that body.
  - an audit of SESplan's 2018/19 annual accounts and issue of an independent auditor's report setting out our opinions.
  - consideration of the four audit dimensions.

## Added value through the audit

4. We add value to SESplan through the audit by:
  - identifying and providing insight on significant risks, and making clear and relevant recommendations for improvements that have been accepted by management
  - reporting our findings and conclusions in public
  - sharing intelligence and good practice through our national reports ([Appendix 4](#)) and good practice guides
  - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.
5. In so doing, we aim to help SESplan promote improved standards of governance, better management and decision making and more effective use of resources.

## Responsibilities and reporting

6. SESplan has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices.
7. SESplan is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
8. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the *Code of Audit Practice 2016* and supplementary guidance, and International Standards on Auditing in the UK.
9. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:
  - the effectiveness of the council's performance management arrangements,
  - the suitability and effectiveness of corporate governance arrangements, and financial position
  - the arrangements for securing financial sustainability and,
  - best value arrangements.
10. In doing this we aim to support improvement and accountability. Further details of the respective responsibilities of management and the auditor can be found in the *Code of Audit Practice 2016*.
11. This report raises matters from the audit of the annual accounts and consideration of the audit dimensions. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.
12. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and the steps being taken to implement them.

- 13.** We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and the 2018/19 audit fee of £2,900 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.
- 14.** This report is addressed to both SESplan and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.
- 15.** We would like to thank all management and staff for their cooperation and assistance during the audit.

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# Part 1

## Audit of 2018/19 annual accounts

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### Main judgements

**Our audit opinions were all unqualified. These covered the financial statements, the audited part of the remuneration report, the management commentary and the annual governance statement.**

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SESplan annual accounts are the principal means of accounting for the stewardship of resources and performance in the use of resources.

### Audit opinions on the annual accounts

**16.** The annual accounts for the year ended 31 March 2019 were approved by SESplan on 30 September 2019. We reported, within the independent auditor's report that the:

- financial statements give a true and fair view and were properly prepared
- the audited part of the remuneration report, management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

**17.** We have nothing to report in respect of misstatements in information other than the financial statements, the adequacy of accounting records, the information and explanations we received, or the achievement of prescribed financial objectives.

### Submission of SESplan annual accounts for audit

**18.** We received the unaudited annual accounts on 24 June 2019 in line with the audit timetable set out in our 2018/19 Annual Audit Plan.

**19.** The working papers provided with the unaudited accounts were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the audit of the annual accounts process ran smoothly.

### Objections

**20.** The Local Authority Accounts (Scotland) Regulations 2014 require a local authority to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. SESplan complied with the regulations. There were no objections to the accounts.

### Risk of material misstatement

**21.** [Appendix 2](#) provides a description of those assessed risks of material misstatement in the annual accounts and any wider audit dimension risks that

were identified during the audit planning process. It also summarises the work we have done to gain assurance over the outcome of these risks.

22. We have no issues to report from our work on the risks of material misstatement highlighted in our 2018/19 Annual Audit Plan.

## Materiality

23. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement. On receipt of the annual report and accounts we reviewed our planning materiality and concluded that the materiality levels required some adjustment as expenditure was lower than anticipated. These are shown at [Exhibit 2](#).

## Exhibit 2 Materiality values

Materiality level	Amount
Overall materiality	£800
Performance materiality	£600
Reporting threshold	£40

Source: Audit Scotland

## Significant findings from the audit in accordance with ISA 260

24. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices covering accounting policies, accounting estimates and financial statements disclosures.
25. There are no significant findings from the audit to draw to your attention and no material adjustments were made to the unaudited financial statements.

## Follow up of prior year recommendations

26. There was one prior year recommendation made for SESplan as shown by the prefix b/f in [Appendix 1](#). This issue was not applicable in 2018/19.

## Other findings

27. Our audit identified several presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual accounts.

# Part 2

## Financial management



### Main judgements

**SESplan underspent by £103,520 against its budget due to significantly lower costs than anticipated.**

**SESplan uses the financial systems of Fife Council for its operations. These systems are operating satisfactorily and no significant internal control weaknesses have been identified.**

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively

### Financial performance in 2018/19

- 28.** The SESplan financial regulations require the operating budget for the next year to be agreed each December. The planned net operating expenditure for 2018/19 of £123,248 was approved in principle by the Joint Committee in November 2017 and confirmed in March 2018.
- 29.** Actual performance for the year was an underspend against the 2018/19 operating budget of £103,520 as demonstrated in [Exhibit 3](#) and resulted in an accounting surplus on the provision of services of £19,728. This was primarily due to savings on:
- Employee costs - £27,264 saved due to staffing vacancies (the core team having been disbanded in January 2019)
  - Supplies & services - £71,858 saved mainly owing to consultancy fees (delays in Scottish Ministers reaching a decision on SDP2 resulted in SESplan not commissioning further cross-boundary transport modelling work).

### Exhibit 3

#### Budget summary

SESplan budget summary	Budget £	Actual £	Variance £
Net (Income)/Expenditure	£123,248	19,728	(103,520)
Usable Reserves (Note 1)	£75,350	178,251	102,901

Source: SESplan Annual Accounts 2018/19

Note 1 – the budgeted reserve figure here is the opening position less the budgeted net expenditure (£198,598 - £123,248)

## Systems of internal control

- 30.** As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant to produce the financial statements. Our objective is to gain assurance that SESplan has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.
- 31.** SESplan uses the corporate financial systems of Fife Council for its operations. As external auditors of the Council, we have reviewed these systems and have concluded that overall, the key financial systems are operating satisfactorily. No significant control weaknesses were identified which could affect SESplan's ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.
- 32.** SESplan relies on an Annual Assurance Statement from the Audit and Risk Management Service of Fife Council to obtain assurance over the internal controls at Fife Council. This statement concluded that "Overall, the main financial systems were operating well and continued improvements to processes are being made."

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# Part 3

## Financial sustainability

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### Main judgements

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**SESplan has a high level of reserves and is addressing this through constituent members contributions and as a result members will not make any contributions in 2019/20.**

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Financial sustainability looks forward to the medium and long term to consider whether a body is planning effectively to continue to deliver its services or the way in which they should be delivered.

### Financial sustainability

- 33.** It is important that long-term financial strategies (typically covering five to ten years) are in place which link spending to the organisation's strategies and which reflect the impact of future pressures.
- 34.** SESplan has a medium term financial strategy in place (2017-2020) in line with the objectives of the planning authority.
- 35.** One of the key measures of the financial health of an organisation is the level of reserves held. SESplan has one usable reserve and there is no restriction on its use. Its main purpose is to provide a contingency fund to meet unexpected expenditure and to help cushion the impact of uneven cash flows. SESplan's approach is to hold usable reserves sufficient to cover approximately one month's expenditure.
- 36.** SESplan had planned to use £123,248 from reserves this year but the final figure was only £19,728 due to lower expenditure than had been budgeted. The high level of reserves is being addressed through the reduction in constituent members contributions. For 2019/20 there will no contributions paid by members and the operating budget of £108,100 will be taken from reserves. We will continue to monitor the level of reserves going forward.

# Part 4

## Governance and transparency



### Main Judgements

**SESplan has appropriate governance arrangements in place that support the scrutiny of decisions made.**

**SESplan demonstrates a commitment to transparency in the way it conducts its business, with meetings open to the public and Joint Committee papers and minutes available on their website.**

**SDP2 was rejected by Ministers in May 2019 and the Planning (Scotland) Act 2019 removed the requirement for SDPs in July 2019. This has been replaced with Regional Spatial Strategies.**

**SESplan needs to consider its staffing resources to ensure it can comply with the new legislative requirements.**

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.

### Governance arrangements

37. As part of the audit, we consider the effectiveness of the arrangements in place and whether in the auditor's judgement they support good governance and accountability.
38. Our work included reviewing the Standing Orders, Scheme of Delegation and risk management reporting. We confirmed that the governance arrangements in place for SESplan are appropriate and adequate for the size of the authority.
39. We also considered the role and responsibility of SESplan's governing committee, (the Joint Committee), comprising of two members from each of the constituent authorities. The Joint Committee is responsible for oversight of the creation and review of the area's Strategic Development Plan, meeting not less than twice a year to discuss any matters. We considered the frequency of meetings, and quality of information provided to the Joint Committee to be sufficient.
40. Overall, we have concluded that the governance arrangements in place are appropriate for an organisation the size of SESplan.

### Openness and transparency

41. Transparency means that the public have access to understandable, relevant and timely information about how SESplan is taking decisions and how it is using resources such as money, people and assets.
42. There is evidence from its website which demonstrates SESplan's commitment to transparency. Members of the public can attend meetings of the Joint

Committee and minutes of these meetings and supporting papers are readily available on the website for all meetings in the preceding two years.

43. SESplan makes both its unaudited and audited annual accounts available on its website.
44. Overall, we concluded that SESplan conducts its business in an open and transparent manner.

### Internal audit

45. Internal audit provides management and members with independent assurance on SESplan's overall risk management, internal control and corporate governance processes. The internal audit function is carried out by Fife Council's Audit and Risk Management Service (ARMS). The Annual Internal Audit Assurance Statement for Fife Council did not raise any issues of concern for SESplan.

### Management commentary, annual governance statement and remuneration report

46. The Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 requires local government authorities to prepare and publish, along with their financial statements, an annual governance statement, management commentary and a remuneration report that are consistent with the disclosures made in the financial statements. The management commentary should be fair, balanced and understandable and clearly address the longer-term financial sustainability of the body.
47. Based on our knowledge and work performed, we concluded that the management commentary, annual governance statement and remuneration report are consistent with the financial statements.

### Standards of conduct for prevention and detection of fraud and error

48. SESplan relies on Fife Council's range of established procedures for preventing and detecting fraud and irregularity including a code of conduct for staff, whistleblowing, fraud prevention and fraud response plan. Elected members adhere to the code of conduct of their respective authorities. We assessed these to ensure that they were appropriate, readily available to staff and are regularly reviewed to ensure they remain relevant and current.
49. We concluded that SESplan has appropriate arrangements in place for the prevention and detection of fraud and error. We are not aware of any specific issues we require to bring to your attention.

### Rejection of second Strategic Development Plan by Ministers and the Planning (Scotland) Act 2019

50. SESplan's first Strategic Development Plan (SDP) was adopted in June 2013, and supplementary guidance on housing targets was adopted in November 2014. SESplan is required under legislation to review their SDP within four years of the existing plan being approved.
51. SESplan submitted their second SDP (SDP2) to the Scottish Government for Examination in June 2017 which was within this timeframe. The Examination Report was sent to Ministers in July 2018. SESplan was advised in May 2019 that Ministers had rejected SDP2, as they were not satisfied that the plan was *informed by an adequate and timely transport appraisal*. This was the first time that a SDP had been rejected by Ministers.

52. Alongside this decision, legislative changes have also taken place. The Planning (Scotland) Bill was introduced to the Scottish Parliament on 4 December 2017 and following three stages of scrutiny, it was approved by Parliament on 20 June 2019. The Bill gained Royal Assent on 25 July 2019, becoming the Planning (Scotland) Act 2019 (The Act). The Act removes the requirement for planning authorities, including SESplan, to prepare SDPs and instead requires the preparation of Regional Spatial Strategies.
53. Although the Act sets out the high level changes to the planning framework, the detail of how the new provisions will work will be set out in secondary legislation and guidance, which is still to be developed by Scottish Government.
54. The Joint Committee agreed at their meeting on 24 June 2019 that the six local authorities in SESplan will begin discussions on the Regional Spatial Strategy for the area and consider how SESplan might feed in to this development.

### Core team

55. The SDP Manager and Lead Officer positions became vacant in January 2019 and there is no longer a dedicated core team. All of SESplan's work is being undertaken by officers from member authorities. SESplan will need to consider how their future work and governance arrangements are supported in the future without a dedicated team.



### Recommendation 1

**SESplan should consider the staffing levels required to meet its new requirements under the 2019 Act.**

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# Part 5

## Value for money

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### Main judgements

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An annual performance report showing progress against key objectives along with actions required in the next year is considered by the Joint Committee. This enables members to monitor performance and hold officers to account on key delivery targets.

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Value for money is concerned with using resources effectively and continually improving services.

### Overview of performance targets

56. The Joint Committee receive an annual report in June each year relating to SESplan's performance against the Planning Performance Framework. This report covers the previous year and sets targets for the current year. This enables members to monitor performance and hold officers to account on key delivery targets.
57. In 2018/2019, the main items for Joint Committee consideration were Draft Supplementary Guidance on Cross Boundary Green Networks, Annual Housing Update 2017, Development Plan Scheme 11 and an update on SDP2 following the Examination Report. The Joint Committee also considered operational matters related to finance, risk management, accounts and audit.

### National performance audit reports

58. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2018/19, a number of reports were issued which are of direct interest to SESplan. These are outlined in [Appendix 3](#).

# Appendix 1

## Action plan 2018/19



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p><b>Core Team</b></p> <p>The SDP Manager and Lead Officer positions became vacant in January 2019 and there is no longer a dedicated core team. All of SESplan's work is being undertaken by officers from member authorities.</p> <p><b>Risk</b> – SESplan does not have staffing resources available to deliver its statutory requirements.</p>	<p>SESplan should consider the staffing levels required to meet its new requirements under the 2019 Act.</p> <p><a href="#">Paragraph 55</a></p>	<p>The SESPlan Board will continue to liaise with Scottish Government to establish the resource requirements for meeting any new duties under the 2019 Act. It will also liaise with City Region Deal Officers in respect of new Governance arrangements and Delivery opportunities for the production of a Regional Spatial Strategy.</p> <p><b>Acting SDPA Manager</b> <b>31 December 2019.</b></p>

### Follow up of prior year recommendations

b/f 1	<p><b>Remuneration Report</b></p> <p>The remuneration report reflects the amount paid to officers rather than the amount earned (i.e. it ignores year end pay accruals). This resulted in an understatement of senior employee salaries of £147.</p> <p><b>Risk:</b> The remuneration report is not compiled in line with regulations.</p>	<p>Whilst we accept that the overall error was not material the Authority should ensure that the remuneration report complies with the regulations and includes amounts earned in the year and not just the payments made.</p>	<p><b>Completed</b></p> <p>This issue did not occur in 2018/19 as there were no staff in post at year end.</p>
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# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<p><b>1 Risk of management override of controls</b></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>	<ul style="list-style-type: none"> <li>Detailed testing of journal entries.</li> <li>Review of accounting estimates.</li> <li>Focused testing of accruals and prepayments.</li> <li>Evaluation of significant transactions that are outside the normal course of business.</li> </ul>	<p><b>Results</b> – Our work on journals, accounting estimates, accruals and prepayments and significant transactions did not identify any indication of management override of controls.</p> <p><b>Conclusion</b> – No issues were identified which indicate management override of controls.</p>
<p><b>2 Risk of fraud over expenditure</b></p> <p>ISA240 includes an assumption of fraud over income. The vast majority of the SESplan's income is from member councils and this specific risk is rebutted. The Code of Audit Practice extends the assumptions within ISA240 to the risk of fraud over expenditure. We noted that as of January 2019 the Authority no longer has a core team of staff to undertake tasks such as authorising expenditure. There is a risk that this responsibility will not be appropriately undertaken thereby increasing the risk of fraud.</p>	<p>Detailed testing of transactions focusing on the greater areas of risk.</p>	<p><b>Results</b> – We tested a sample of expenditure transactions in detail, with a focus on higher-value transactions.</p> <p><b>Conclusion</b> – No issues were found which indicate that fraud has occurred.</p>
<b>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</b>		
<p><b>3 Redesign of Planning Authorities</b></p> <p>An independent review published in 2016 recommended that Strategic Development Plans should be</p>	<ul style="list-style-type: none"> <li>Review of reports to members on the current position and proposals regarding the future of the Authority.</li> </ul>	<p><b>Results</b> – We reviewed reports to members on the proposals in anticipation of the 2019 Act. The Joint Committee met three times during the year to discuss matters</p>

Audit risk	Assurance procedure	Results and conclusions
<p>replaced by an enhanced National Planning Framework.</p> <p>The Planning (Scotland) Bill was presented to Parliament on 4 December 2017 and completed stage 2 on 14 November 2018. The Bill proposes the “<i>removal of requirement to prepare strategic development plans</i>” which is the primary function of the Authority. The future of the organisation is therefore uncertain.</p> <p>During any transition period there is a risk that there is a negative impact on the Authority’s governance and performance arrangements. This risk is further compounded by the lack of a core team of staff as highlighted at point 2 and 4.</p>	<ul style="list-style-type: none"> <li>Review of reports to the Authority to monitor the progress of the changes to the planning framework and the impact on the Authority.</li> </ul>	<p><b>Conclusion</b> – The governance arrangements in place during the year were appropriate.</p>
<p><b>4 Governance Arrangements</b></p> <p>Since January 2019 there has been no dedicated core team at the Authority which could have an adverse impact on the on-going governance arrangements (see also point 3 above).</p>	<ul style="list-style-type: none"> <li>Review reports to the joint committee to monitor the governance arrangements.</li> </ul>	<p><b>Results</b> – We reviewed the reports to the Joint Committee and noted that the lack of a core team was considered and alternative arrangements through constituent members was agreed.</p> <p><b>Conclusion</b> – The transitional arrangements in place were appropriate although further consideration needs to be given to how SESplan will address the new legislative requirements from the 2019 Act.</p>

# Appendix 3

## Summary of national performance reports 2018/19

		 <b>2018/19 Reports</b>	
Local government in Scotland: Challenges and performance 2018		<b>Apr</b>	
Councils' use of arm's-length organisations		<b>May</b>	 Scottish Fire and Rescue Service: an update
Scotland's colleges 2018		<b>Jun</b>	
		<b>Jul</b>	 The National Fraud Initiative in Scotland 2016/17
Forth Replacement Crossing		<b>Aug</b>	 Major project and procurement lessons
Children and young people's mental health		<b>Sept</b>	 Superfast broadband for Scotland: further progress update
NHS in Scotland 2018		<b>Oct</b>	
Health and social care integration: update on progress		<b>Nov</b>	 Local government in Scotland: Financial overview 2017/18
		Dec	
		Jan	
		Feb	
		<b>Mar</b>	 Local government in Scotland: Challenges and performance 2019

### Local government relevant reports

[Local government in Scotland: Challenges and performance 2018](#) – April 2018

[Councils' use of arm's-length organisations](#) – May 2018

[Health and social care integration: update on progress](#) – November 2018

[Local government in Scotland: Financial overview 2017/18](#) – November 2018

[Local government in Scotland: Challenges and performance 2019](#) – March 2019

# The Strategic Development Planning Authority for Edinburgh and South East Scotland

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