

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

2019/20 Annual Audit Report



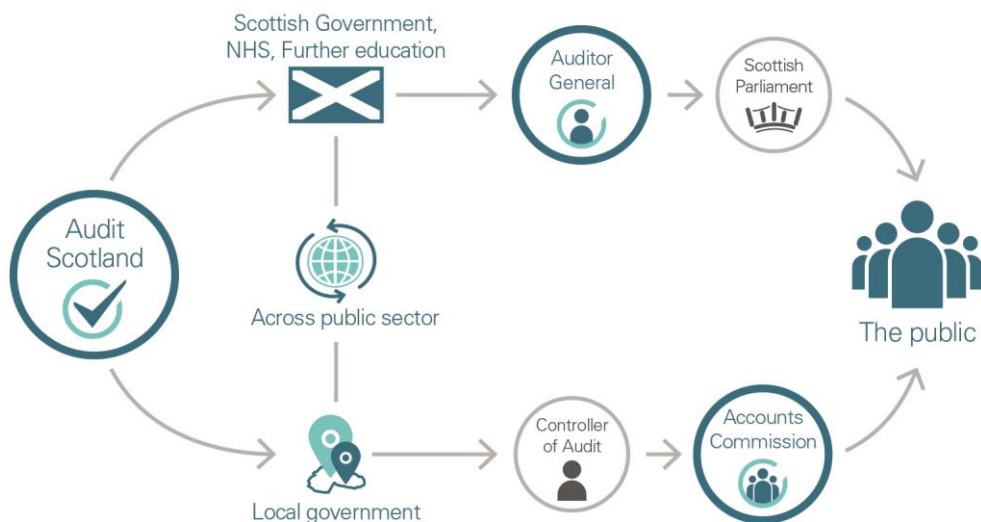
Prepared for the Strategic Development Planning Authority for Edinburgh and South East Scotland  
and the Controller of Audit

October 2020

## 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

---

Key messages	4
Introduction	5
Part 1 Audit of 2019/20 annual accounts	8
Part 2 Financial management	10
Part 3 Financial sustainability	12
Part 4 Governance and transparency	13
Part 5 Best Value	15
Appendix 1 Action plan 2019/20	16
Appendix 2 Significant audit risks identified during planning	18
Appendix 3 Summary of national performance reports 2019/20	20

---

# Key messages

---

## 2019/20 annual accounts

- 1 Our audit opinions were all unqualified. These covered the financial statements, the management commentary and the annual governance statement.
- 2 As SESplan has no directly employed staff and no investment assets other than cash balances held with Fife Council it has been protected from the effects of the COVID-19 pandemic to a great extent. We therefore made minimal changes to our audit approach.

## Financial management and sustainability

- 3 SESplan underspent by £59,625 against its budget due to significantly lower costs than anticipated.
- 4 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.
- 5 SESplan has a high level of reserves and is addressing this through adjusting constituent members contributions. As a result, members received a refund in 2019/20 and will make no further contributions in 2020/21.

## Governance and transparency

- 6 SESplan has appropriate and effective governance arrangements in place.
- 7 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.
- 8 The Planning (Scotland) Act 2019 removes the requirement for planning authorities, including SESplan, to prepare Strategic Development Plans and instead requires the preparation of Regional Spatial Strategies.
- 9 SESplan should consider the staffing levels required to meet the new requirements under the 2019 Act

## Best Value

- 10 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.
- 11 SESplan has reported good progress against all objectives in 2019/20 except for one which is no longer applicable due to The Planning (Scotland) Act 2019.

---

# Introduction

---

1. This report summarises the findings arising from the 2019/20 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 2019/20 Annual Audit Plan considered by the SESplan Joint Committee on 16 March 2020. This report comprises the findings from:

- an audit of the annual 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](#).

---

## Exhibit 1 Audit dimensions



Source: *Code of Audit Practice 2016*

---

3. The main elements of our audit work in 2019/20 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 2019/20 annual accounts and issue of an independent auditor's report setting out our opinions.
- consideration of the four audit dimensions.

**4.** Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, SESplan has had to respond to the global coronavirus pandemic. This impacted on the final month of the year and will continue to have significant impact into financial year 2020/21. As SESplan has no directly employed staff and no investment assets other than cash balances held with Fife Council it has been protected from the effects of the pandemic to a great extent. We therefore made minimal changes to our audit approach.

### Adding value through the audit

**5.** We add value to the council through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

**6.** Taking this together, we aim to help the council promote improved standards of governance, better management and decision making and more effective use of resources.

### Responsibilities and reporting

**7.** 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.

**8.** 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.

**9.** 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.

**10.** As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on:

- the suitability and effectiveness of corporate governance arrangements, and financial position,
- the arrangements for securing financial sustainability,
- the effectiveness of the SESplan's performance management arrangements and,
- Best Value arrangements.

**11.** Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#). and supplementary guidance.

**12.** This report raises matters from our audit. 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.

**13.** Our annual audit report contains an agreed action plan at Appendix 1 setting out specific recommendations, responsible officers and dates for implementation.

### **Auditor Independence**

**14.** 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 comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. 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 therefore the 2019/20 audit fee of £2,960 as set out in our Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**15.** 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. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

---

# Part 1

## Audit of 2019/20 annual accounts

---



### Main judgements

---

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

---

The annual accounts are the principal means of accounting for the stewardship of resources and performance.

### Our audit opinions on the annual accounts are unmodified

**16.** The annual accounts for the year ended 31 March 2020 were approved by SESplan on 29 October 2020. We reported, within the independent auditor's report that the:

- financial statements give a true and fair view and were properly prepared
- the 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 30 June 2020 in line with the audit timetable set out in our 2019/20 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.

### Audit Completion was delayed

**20.** The audited accounts were originally scheduled for signing following the meeting of the Joint committee on 21 September 2020. However, members of the committee did not receive a copy of the accounts with the papers for the meeting and were therefore unable to perform their scrutiny role. Consequently, the accounts could not be approved for signing on 21 September 2020 as planned. The joint committee meeting was re-scheduled for 29 October, meaning there was a five-week delay between completion of the audit work and signing of the accounts.



### Recommendation 1



## SESplan should ensure proper arrangements are in place for scrutinising and approving the audited accounts.

---

### Objections

**21.** 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. There were no objections to the 2019/20 accounts.

### Risk of material misstatement

**22.** [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.

**23.** We have no issues to report from our work on the risks of material misstatement highlighted in our 2019/20 Annual Audit Plan.

### Materiality

**24.** 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 no changes were required to the materiality shown at [Exhibit 2](#).

---

## Exhibit 2 Materiality values

Overall materiality	£1,300
Performance materiality	£975
Reporting threshold	£100

Source: Audit Scotland

---

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

**25.** 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.

**26.** There are no significant findings from the audit to draw to your attention and no material adjustments were made to the unaudited financial statements.

**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 £59,625 against its budget due to significantly lower costs than anticipated.

SESplan uses the financial systems of Fife Council for its operations. These systems 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 2019/20

**28.** The SESplan financial regulations require the operating budget for the next year to be agreed each December. The planned net operating expenditure for 2019/20 of £108,100 was approved by the Joint Committee in November 2018.

**29.** Actual performance for the year was an underspend against the 2019/20 operating budget of £59,625 and an accounting deficit of £48,475 as demonstrated in [Exhibit 3](#) The underspend was primarily due to savings on:

- Employee costs - £16,961 saved due to staffing vacancies (the core team having been disbanded in January 2019)
- Supplies & services - £71,624 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).

**30.** The underspend of £71,624 was partially offset by an overspend of £30,000 on rebates paid to member authorities.

### Exhibit 3

#### Budget summary

SESplan budget summary	Budget £	Actual £	Variance £
Net (Income)/Expenditure	£108,100	48,475	(59,625)
Usable Reserves (Note 1)	£70,151	129,776	59,625

Note 1 – the budgeted reserve figure here is the opening position less the budgeted net expenditure (£178,251 - £108,100)

---

### Financial systems of internal control operated effectively

**31.** 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.

**32.** 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, 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.

**33.** 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."

---

# Part 3

## Financial sustainability

---



### Main judgements

---

**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 2020/21.**

---

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.

### SESplan expects to disband in 2022 and is reducing its level of reserves

**34.** Under the Planning (Scotland) Act 2019 (The Act) Strategic Development Planning Authorities such as SESplan, will no longer exist and will be replaced by the new arrangements for the national planning framework (NPF). The NPF was originally planned to be finalised at the end of 2021, however due to the Covid-19 pandemic this has been delayed by a year.

**35.** In response to The Act, the SESplan core team was disbanded and from January 2019, the Authority's functions have been provided by officers from the six-member local authorities.

**36.** 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.

**37.** In light of the expected disbanding of SESplan steps have been taken to significantly reduce reserves. SESplan had planned to use £108,100 from reserves in 2019/20 but the final figure was only £48,475 due to lower expenditure than had been budgeted. This was after reimbursing constituent member authorities £5,000 each with no contributions payable in 2019/20. Members will make no contributions in 2020/21 and the operating budget of £84,000 will be funded from reserves. We will continue to monitor the level of reserves going forward.

# Part 4

## Governance and transparency



### Main Judgements

**SESplan has appropriate and effective governance arrangements in place.**

**Since April this year, due to the Covid-19 pandemic, SESplan has been working remotely. Regular meetings of the project board have ensured continuous progress with the development of Regional Spatial Planning.**

Governance and transparency are concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information.

### Governance and transparency arrangements were appropriate

**38.** 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.

**39.** 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.

**40.** 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/Regional Spatial Strategy, 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.

**41.** The Project Board is responsible for the direction and management of SESplan, agreeing reports for consideration by the Joint Committee and ensuring that decisions of the Joint Committee are implemented.

**42.** Since April this year, due to the Covid-19 pandemic, SESplan has been working remotely. Regular meetings of the project board have ensured continuous progress with the development of Regional Spatial Planning. The next SESplan Joint Committee is scheduled as planned in September, albeit in a virtual manner.

**43.** Overall, we have concluded that the governance arrangements in place are appropriate for an organisation the size of SESplan.

**44.** 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.

## Legislative Changes

**45.** The Act removes the requirement for planning authorities, including SESplan, to prepare Strategic Development Plans and instead requires the preparation of Regional Spatial Strategies.

**46.** In response to The Act SESplan has considered its future role and has committed to working in partnership to deliver a Regional Spatial Strategy and to working closely with the Edinburgh and South East of Scotland City Region Deal partnership to provide a strategic planning context to the City Deal programme. The SESplan Joint Committee is expected to be integrated into a City Deal Oversight Committee in 2020/21.

**47.** 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.

**48.** The SESplan core team has been disbanded in response to The Act and all 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.

## Our prior year recommendation continues to be relevant

**49.** There was one prior year recommendation made for SESplan as shown by the prefix b/f in [Appendix 1](#). The issue of adequate staffing levels continues to be relevant.



### Recommendation 2

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

---

## Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate

**50.** SESplan is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities. Furthermore, it is responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place.

**51.** 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.

**52.** 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.

# Part 5

## Best Value



### Main judgements

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.

**SESplan has reported good progress against all objectives in 2019/20 except for one which is no longer applicable due to The Planning (Scotland) Act 2019.**

Best Value is concerned with using resources effectively and continually improving services Overview of performance targets

**53.** 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.

**54.** In 2019/2020, the main items for Joint Committee consideration were Annual Housing Update, the Housing Land Position Statement and Development Plan Scheme 12. The Joint Committee also considered operational matters related to finance, risk management, accounts and audit.

**55.** SESplan has reported good progress against all objectives in 2019/20 except for one which is no longer applicable due to The Planning (Scotland) Act 2019.

**56.** The annual report highlights a culture of continuous improvement within SESplan:

- all members of the team participated in Fife Council's contribution management and personal development planning programme
- Best practice is shared through the knowledge hubs and Heads of Planning Scotland.

### National performance audit reports

**57.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2019/20, Audit Scotland published a number of reports which are of direct interest to SESplan. These are outlined in [Appendix 3](#).

# Appendix 1

## Action plan 2019/20



**No. Issue/risk**

**Recommendation**

**Agreed management action/timing**

### Follow up of prior year recommendations

1	<p><b>Core Team</b></p> <p>The audited accounts were originally scheduled for signing following the meeting of the Joint Committee on 21 September 2020. However, members of the committee did not receive a copy of the accounts with the papers for the meeting and were therefore unable to perform their scrutiny role. Consequently, the accounts could not be approved for signing on 21 September 2020 as planned. The Joint Committee meeting was re-scheduled for 29 October, meaning there was a five-week delay between completion of the audit work and signing of the accounts.</p> <p><b>Risk:</b> Significant delays between completion of audit work and approving accounts for signing could impact on the audit opinion and audit fee for the year.</p>	<p>SESplan should ensure proper arrangements are in place for scrutinising and approving the audited accounts.</p> <p><a href="#">Paragraph 20</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.</p> <p><b>Acting SDPA Manager</b> <b>31 December 2020</b></p>
b/f 2	<p><b>Core Team</b></p> <p>The SESplan core team has been disbanded in response to The Act and all 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.</p> <p><b>Risk:</b> SESplan does not have staffing resources available to</p>	<p>SESplan should consider the staffing levels required to meet the new requirements under the 2019 Act.</p> <p><a href="#">Paragraph 47</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.</p> <p><b>Acting SDPA Manager</b> <b>31 December 2020</b></p>





**No.**

**Issue/risk**

**Recommendation**

**Agreed management action/timing**

---

deliver its statutory requirements.

---

---

# 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](#).

### Risks of material misstatement in the financial statements

<p><b>1 Risk of material misstatement caused by management override of controls</b></p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent 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 material misstatement caused by fraud in expenditure</b></p> <p>ISA240 includes an assumption of fraud over income. The vast majority of 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.</p>	<ul style="list-style-type: none"> <li>• Detailed testing of transactions focusing on the greater areas of risk.</li> </ul>	<p><b>Results</b> – We tested 98% of the expenditure in the 2019/20 accounts.</p> <p><b>Conclusion</b> – No issues were found which indicate that fraud has occurred.</p>

### Risks identified from the auditor's wider responsibility under the Code of Audit Practice

<p><b>3 Governance and transparency</b></p> <p>Since July 2019, with the introduction of the Planning (Scotland) Act 2019, the primary function of SESplan has changed from preparing strategic development plans to preparing Regional Spatial Strategies.</p> <p>Secondary legislation and detailed guidance have still to be published. In the meantime,</p>	<ul style="list-style-type: none"> <li>• Reviewed reports to SESplan to monitor the progress of the changes to the planning framework and the impact on The Authority.</li> <li>• Reviewed reports to the Joint Committee to monitor the governance arrangements.</li> </ul>	<p><b>Results:</b> We reviewed reports submitted to the Joint Committee in 2019/20.</p> <p><b>Conclusion: The Joint Committee received regular reports in relation to the changes to the planning framework and the impact on The Authority.</b> However, we noted that the Joint Committee did not receive any update on its financial position in March this year.</p>
---	--	--

a lead Manager has been appointed by the joint committee and the six SESplan constituent councils have agreed to work together to progress an indicative regional spatial strategy through a Regional Growth Framework.

During any transition period there is a risk that there is a negative impact on the authority's governance and performance arrangements.

Overall, we confirmed that the governance arrangements in place for SESplan are appropriate and adequate for the size of the authority.

**3 Risk management**

Current Governance arrangements require the joint committee to consider an annual report on risk management. We noted the last risk management report submitted to the committee was in December 2018.

The management of risk is particularly important as the organisation progresses through a period of change.

We will monitor and review reports submitted to the joint committee in 2020, providing comment in our Annual Audit Report.

**Results:** We reviewed reports submitted to the Joint Committee in 2019/20.

**Conclusion:** The Joint Committee received and considered an annual risk management update in March this year.

# Appendix 3

## Summary of national performance reports 2019/20



**2019/20  
Reports**

		Apr	
Social security: Implementing the devolved powers		<b>May</b>	
Scotland's colleges 2019		<b>Jun</b>	Enabling digital government
		Jul	
NHS workforce planning - part 2		<b>Aug</b>	
Finances of Scottish universities		<b>Sept</b>	
NHS in Scotland 2019		<b>Oct</b>	
		Nov	
Local government in Scotland: Financial overview 2018/19		<b>Dec</b>	
Scotland's City Region and Growth Deals		<b>Jan</b>	Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		<b>Mar</b>	Early learning and childcare: follow-up

## 2019/20 Annual Audit Report

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](mailto: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](mailto:info@audit-scotland.gov.uk)  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)