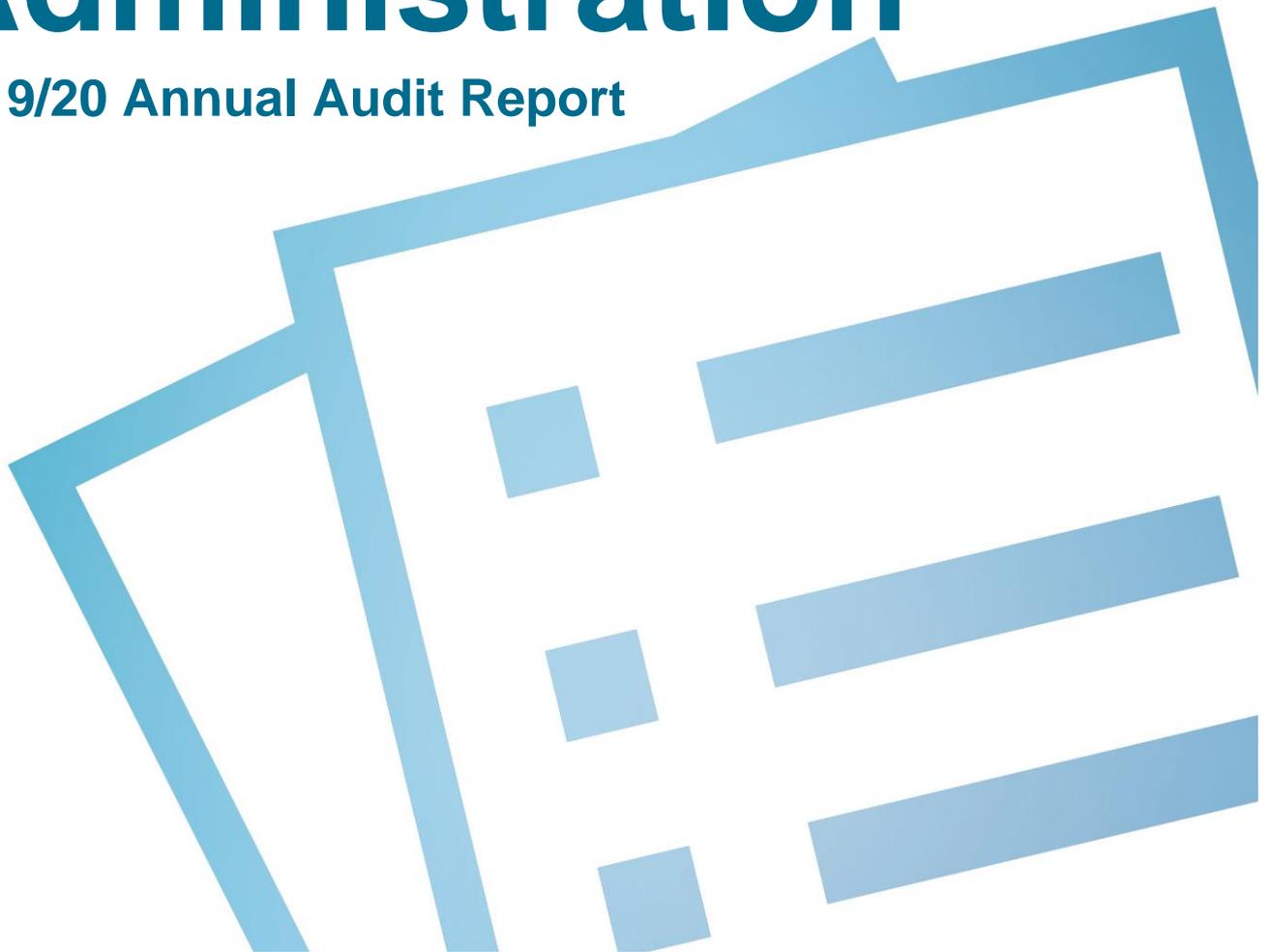


Scottish Children's Reporter Administration

2019/20 Annual Audit Report



 AUDIT SCOTLAND

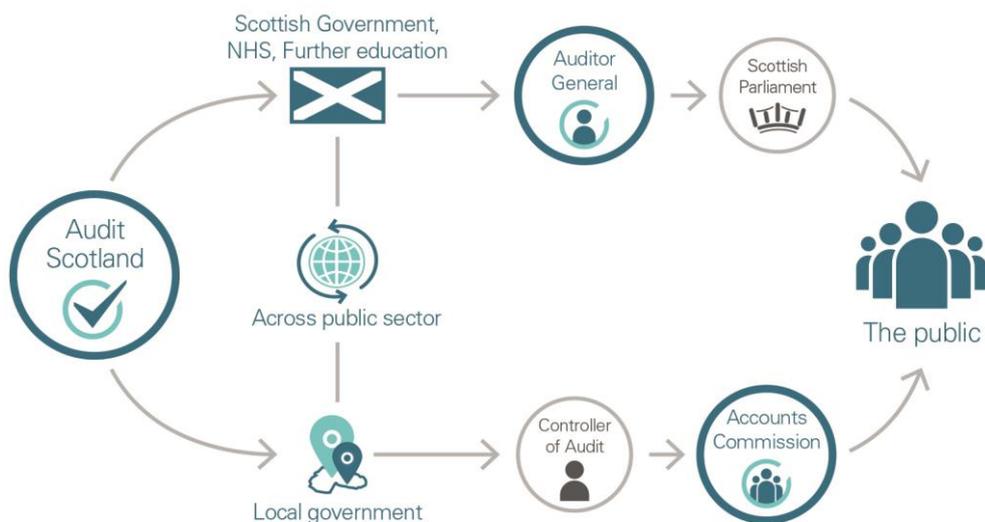
Prepared for the Scottish Children's Reporter Administration and the Auditor General for Scotland

September 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.

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Key messages

2019/20 annual report and accounts

- 1** The Scottish Children's Reporter Administration's (SCRA) financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2** Expenditure and income was incurred in accordance with applicable enactments and guidance.
- 3** An 'Emphasis of Matter' paragraph is included in the independent auditor's report to draw attention to the impact of Covid-19 on land and buildings valuations. The audit opinion is not modified in respect of this matter.
- 4** COVID-19 did not have a significant impact on the accounting and auditing timetable for the 2019/20 financial statements.

Financial sustainability

- 5** The SCRA has adequate medium term financial planning arrangements in place. Shorter term financial plans have been adapted in response to the COVID-19 pandemic.

Introduction

1. This report summarises the findings from our 2019/20 audit of the SCRA.
2. The scope of our audit was set out in our Annual Audit Plan presented to the Audit and Risk Committee in February 2020. This report comprises the findings from:
 - an audit of the SCRA's annual accounts
 - our consideration of financial sustainability
3. Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, the SCRA has had to respond to the COVID-19 pandemic. This impacted on the final month of the year and will continue to have significant impact into financial year 2020/21. We considered the impact of the COVID-19 pandemic on our planned audit approach in 2019/20. We did not identify any new or emerging risks, but the impact of lockdown did present SCRA management and ourselves with unexpected challenges.

Adding value through the audit

4. We add value to the SCRA 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 conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
5. In so doing we aim to help the SCRA promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. The SCRA has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. The SCRA is also responsible for establishing appropriate and effective arrangements for governance, propriety and regularity that enable it to successfully deliver its objectives.
7. Our responsibilities as independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice 2016 and supplementary guidance and International Standards on Auditing in the UK.
8. As public sector auditors we give independent opinions on the annual report and accounts. Additionally, we conclude on the appropriateness and effectiveness of

the performance management arrangements, the suitability and effectiveness of corporate governance arrangements, the financial position and arrangements for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.

9. The Code of Audit Practice 2016 (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. As highlighted in our 2019/20 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2019/20 audit.

10. This report raises matters from our audit. The 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.

11. 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 progress against these.

Auditor Independence

12. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2019/20 audit fee of £32,860 as set out in our Annual Audit Plan remains unchanged.

13. We are not aware of any relationships that could compromise our objectivity and independence.

14. This report is addressed to the SCRA and the Auditor General for Scotland and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

15. We would like to thank the management and staff for their cooperation and assistance during the audit, particularly given the current challenges presented by the impact of COVID-19.

Part 1

Audit of 2019/20 annual report and accounts



Main judgements

The SCRA's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

Expenditure and income were incurred in accordance with applicable enactments and guidance.

The audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

An 'Emphasis of Matter' paragraph is included in the independent auditor's report to draw attention to the impact of Covid-19 on land and building valuations. The audit opinion is not modified in respect of this matter.

COVID-19 did not have a significant impact on the accounting and auditing timetable for the 2019/20 financial statements.

Our audit opinions on the annual report and accounts are unmodified

16. The annual report and accounts are the principal means of accounting for the stewardship of the SCRA's resources and its performance in the use of those resources.

17. The annual report and accounts for the year ended 31 March 2020 were approved by the board on 23 September 2020.

18. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- expenditure and income are regular and in accordance with applicable enactments and guidance
- the audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

19. We have included an 'Emphasis of Matter' paragraph in our independent auditor's report which refers to the impact of Covid-19 on the valuations of land and buildings. Emphasis of Matter paragraphs are added to auditor's reports where the

auditor considers it necessary to draw users' attention to matters which are fundamental to the understanding of the accounts. The Property, Plant and Equipment note in the financial statements describes the uncertainty arising from the valuer's report. The audit opinion is not modified in respect of this matter.

The accounting framework was changed due to the COVID-19 pandemic

20. In May 2020 an addendum to the Government Financial Reporting Manual (the FReM) was published in response to the impact of COVID-19. The addendum permits, but does not require, bodies to omit the performance analysis section from the Performance Report.

21. The SCRA elected to include a performance analysis section in line with previous years. We have confirmed through audit coverage that information given in the performance report is consistent with the financial statements.

The annual report and accounts were signed off as per the agreed timetable

22. The unaudited annual report and accounts were received in line with our agreed audit timetable on 1 June 2020.

23. The unaudited annual report and accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

Overall materiality is £443,000

24. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

25. On receipt of the unaudited annual report and accounts we reviewed our materiality calculations. Our review found materiality to be slightly higher than planned levels presented in our Annual Audit Plan, but the change was not significant and had no impact on our planned audit approach.

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£443,000
Performance materiality	£332,000
Reporting threshold	£22,000

Source: Audit Scotland

Appendix 2 identifies the main risks of material misstatement identified at the planning stage and our audit work to address these

26. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual report and accounts. It also summarises the work we have done to gain assurance over the outcome of these risks.

27. We have no issues to report from our work on the risks of material misstatement.

We have no significant findings to report on the accounts, except for those included at [Exhibit 2](#)

28. 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. The significant findings are summarised in [Exhibit 2](#). Where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in [Appendix 1](#) has been included.

Exhibit 2

Significant findings from the audit of the financial statements

Finding	Resolution
<p>1. Impact of COVID-19 on the valuations of Land and Buildings</p> <p>The SCRA's land and buildings undergo a full external revaluation every 5 years. The full estate was valued on an open market basis at 31 March 2020 by independent Royal Institution of Chartered Surveyors (RICS) registered valuers Ryden LLP.</p> <p>Ryden's report states that there may be a reduced level of certainty that can be attached to the valuation due to inconsistency; the absence of empirical data; or the valuer being faced with an unprecedented set of circumstances on which to base judgement. This is as a result of the COVID-19 pandemic. Due to the uncertainty the valuer recommends that a review of the valuation is undertaken in the next 12 months.</p> <p>The unaudited accounts presented for audit did not refer to this reduced level of certainty highlighted by the valuers.</p>	<p>We discussed this with SCRA finance staff who agreed to include an appropriate disclosure in the note to the accounts for Property, Plant and Equipment.</p> <p>We have included an Emphasis of Matter paragraph in the Independent Auditors Report as we believe the disclosure is fundamental to the users' understanding of the accounts. The audit opinion is not modified in respect of this matter.</p> <p>We have also recommended that the SCRA review the valuation in the next 12 months.</p> <p> Recommendation 1 (refer appendix 1, action plan)</p>
<p>2. Adjustments relating to Revenue and Capital transactions regarding the Case Management System</p> <p>During our audit, it was brought to our attention by SCRA management that some costs which had been classified as expenditure in the unaudited accounts in fact related to development costs for the Case Management System (CMS) and should have been classified as assets under construction. Also, costs which had mistakenly been classified as capital relating to the CMS, but were in fact expenditure costs, were also noted.</p>	<p>The invoices were checked and were found to be satisfactory. Amendments were made to increase the other expenditure in the SOCNE by £77k, increase the trade payables by £64k and to reduce the Assets under Construction by £13k.</p> <p> Recommendation 2 (refer appendix 1, action plan)</p>

Other matters arising from the audit of the accounts

29. Key Performance Indicators within the Performance Report. We noted that some targets are shown as nearly met (amber) and others as missed (red). We would ordinarily expect that if a target is not met then it would be appropriate that it should be reported as red.



Recommendation 3
(refer [appendix 1](#), action plan)

The financial statements were adjusted to reflect the late receipt of information and other identified misstatements

30. Presentational and monetary adjustments to the accounts identified during the audit were discussed with management who agreed to amend the financial statements. There are no remaining unadjusted misstatements in excess of our reporting thresholds.

31. The net effect of the adjustments was to increase the SCRA net expenditure by £312k, and assets and liabilities were increased/decreased to reflect the adjustments. This was mainly related to information received from the actuary relating to Guaranteed Minimum Pension (GMP) for £235k. The rest related to the misclassification of costs between revenue and capital.

32. There was also an additional adjustment made in relation to the return of £72,000 of unused 2019/20 revenue grant in aid to the Scottish Government. This increased trade payables by £72,000 and reduced the general fund by the same amount. We reviewed the correspondence between the SCRA and the Scottish Government relating to the hand back and are satisfied that the accounting treatment is correct.

Good progress was made on prior year recommendations

33. SCRA has made good progress in implementing our prior year audit recommendations. For actions not yet implemented revised responses and timescales have been agreed with management. These are set out in [Appendix 1](#).

Part 2

Financial sustainability



Main judgements

The SCRA is aware of the relevant financial sustainability issues and challenges and has an adequate medium-term financial strategy in place.

The balance on the general fund has reduced significantly in recent years and now stands at a deficit position of £7.7 million.

The SCRA has a high net liabilities position due to the pension liability

Shorter term financial plans have been adapted in response to the COVID-19 pandemic.

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

SCRA has a medium-term financial plan in place

34. We reviewed the financial planning systems and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

35. The SCRA has a five-year financial strategy in place covering financial years 2021/22 to 2025/26. This was approved by the board in June 2020. The strategy is based on a number of funding scenarios with potential options to address any forecast funding gaps.

36. The SCRA's financial sustainability over the term of the five-year financial strategy will require continued support from Scottish Government for new and unforeseen budget pressures. It also assumes an annual increase of around 3% in revenue funding throughout the five years.

37. The SCRA also aims to deliver efficiencies. The budget includes a 1.5% savings target to be met from the delayed filling of vacant staffing posts; reducing vacant space where possible; reducing costs on key contracts by utilising existing frameworks; or collaboration with other public bodies to secure the benefits of economies of scale.

38. The five-year financial strategy aligns its objectives and planned resources to the SCRA's Corporate Plan 2020-2023.

39. The financial statements show that in recent years the balance on the SCRA's general fund has reduced significantly, falling from a deficit position of £0.4 million at 31 March 2017 to a deficit of £7.7 million 31 March 2020.

40. The decrease is largely due to two areas of expenditure: depreciation and amortisation and pension scheme costs. These amounts are not funded through

grant in aid and have a direct impact on the general fund balance each year. The SCRA has received updated comfort from the Scottish Government in the form of a letter dated May 2020 which allays their concerns in this area. While we note the assurances provided by the Scottish Government, the SCRA should continue to work with them to find a permanent solution to this ongoing issue.



Recommendation 4

41. We concluded that the SCRA is aware of the relevant issues with regard to financial sustainability challenges and has adequate financial planning arrangements in place

The existing financial plans have been revised following the impact of the COVID-19 pandemic

42. The SCRA has redirected revenue resources to COVID-19 activities in response to the pandemic. This has been for the purchase of equipment to support home working; the purchase of personal protective equipment (PPE) for offices and hearing centres; and licences for the electronic transmission of papers. There is also an expectation that cleaning costs will increase as offices are reoccupied and hearings increase in volume.

43. Due to capital works slippage, capital budget for purchase of laptops (staff and hearing rooms), Chromebooks, and purchase of electrostatic spraying machines was released. Bids for additional digital funding and property capital for 2020/21 and for additional staffing over 2020/21 and 2021/22 have recently been submitted to Scottish Government.

National performance audit reports

44. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. [Appendix 3](#) highlights a number of the reports published in 2019/20.

Appendix 1

Action plan 2019/20



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Impact of COVID-19 on the valuations of Land and Buildings</p> <p>The SCRA's land and buildings undergo a full external revaluation every five years. The estate was valued on an open market basis at 31 March 2020 by independent RICS registered valuers Ryden LLP.</p> <p>Ryden's report states that there may be a reduced level of certainty that can be attached to the valuation due to inconsistency; the absence of empirical data; or the valuer being faced with an unprecedented set of circumstances on which to base judgement. This is as a result of the COVID-19 pandemic. Due to this uncertainty the valuer recommends that a review of the valuation is undertaken in the next 12 months.</p> <p>Risk - The valuation of the SCRA's estate is susceptible to change due to the ongoing impact of Covid-19. There is consequently a risk that the valuation of property is inaccurate.</p>	<p>The SCRA should review the independent valuation by 31 March 2021 in line with the recommendation from Ryden LLP.</p>	<p>Agreed. SCRA will instruct a review of the valuation by 31 March 2021. Head of Finance and Resources 31 March 2021</p>
2	<p>Adjustments relating to Revenue and Capital transactions regarding the Case Management System</p> <p>During our audit SCRA management identified that some costs that had been classified as expenditure in the unaudited accounts in fact related to development costs for the Case Management System (CMS). These costs should have been classified as assets under construction. Costs that had been classified as capital relating to the CMS, but were in fact expenditure costs, were also noted.</p>	<p>The SCRA should ensure that a full review of Assets Under Construction spend is undertaken in advance of preparing the unaudited accounts.</p>	<p>Agreed. SCRA will undertake a full review of expenditure and costs relating to the new digital system prior to preparing the unaudited accounts. Finance Manager 31 March 2021</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>Risk – Disclosures in the unaudited accounts were misstated.</p>		
3	<p>Key Performance Indicators</p> <p>Within the Performance Report we noted that some targets are shown as nearly met (amber) and others as missed (red). We would ordinarily expect that if a target is not met then it would be appropriate that it should be reported as red.</p> <p>Risk – Risk the Performance Report is confusing to the user of the accounts.</p>	<p>We recommend that the SCRA consider applying a consistent reporting mechanism to targets that have not been met.</p>	<p>Agreed. SCRA will discuss with the Board and Executive Management Team whether a simpler reporting format can continue to provide a sufficient level of detail on performance to users of the information.</p> <p>Head of Strategy & OD 31 Jan 2021</p>
4	<p>Reducing General Fund</p> <p>The SCRA's general fund has reduced significantly, falling from a deficit position of £0.4 million at 31 March 2017 to a deficit of £7.7 million at 31 March 2020.</p> <p>This is largely due to two areas of expenditure: depreciation and amortisation and pension scheme costs. These amounts are not funded through grant in aid and have a direct impact upon the general fund balance each year</p> <p>Risk – Risk the reducing general fund trend is unsustainable</p>	<p>While we note the assurances provided by the SG, SCRA should continue to work with the SG to ensure that they address this trend going forward.</p>	<p>Agreed. SCRA will initiate discussions with SG to explore mechanisms to resolve this.</p> <p>Head of F&R 31 March 2021</p>

Follow up of prior year recommendations

b/f	<p>Reconciliation between Fixed Asset Register (FAR) and all asset category records</p>	<p>The SCRA should ensure that a full reconciliation between the FAR and the asset spreadsheets is performed on a regular basis.</p>	<p>In progress</p> <p>During the 19/20 audit, we noted a lack of formal evidence trail for disposals. A more formal system of recording the reasons would improve the audit trail and transparency of the process in the future.</p> <p>SCRA has improved the quality and timeliness of disposal information in 19/20. In all cases sampled by the auditors, disposal information was available. However, SCRA will ensure disposal information is recorded within a form rather than a narrative email.</p>
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No.	Issue/risk	Recommendation	Agreed management action/timing
b/f	Formal Impairment Review	We recommend that the SCRA formalises annual impairment reviews across all categories of non current assets (including assets under construction)	<p>In progress</p> <p>SCRA have drafted an impairment policy, due to be agreed by EMT August 2020. This sets out the actions required to identify impairments across key asset categories.</p> <p>We found no issues relating to impairment of assets during the 19/20 audit.</p> <p>The policy is agreed and will ensure impairments are identified prior to preparing the unaudited accounts. Head of F&R 31 March 2021</p>
b/f	Performance Report Issues	We recommend that the SCRA reviews the Performance Report to better align with best practice.	<p>Complete</p> <p>SCRA made significant improvements to the Performance Report in the areas of Chief Exec Statement, Performance Summary, Performance Analysis, and Performance Measures in 19/20. SCRA will continue to develop the Performance Report in future years. Any further recommendations relating to the Performance Report identified in the 2019/20 audit have been raised separately in this report.</p>
b/f	Assurances on falling general fund balance	We recommend that the SCRA confirms that the assurances received from the Scottish Government remain current and appropriate given the continual falling position of the general fund. This would be beneficial considering the recent McCloud pension rulings.	<p>Complete</p> <p>SCRA have obtained an updated letter of assurance from the Scottish Government, dated May 2020. This states that there should be no concern in relation to Ministers on-going commitment to the organisation or to SCRA's status as a going concern, and that there is a statutory ongoing obligation to provide the services that SCRA deliver and there are no plans to change the existing arrangements whereby the Scottish Government fund SCRA, including pensions, through grant-in-aid and non-cash budgets.</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
b/f	Committee information of SCRA website	The SCRA should consider publishing all agendas and papers for both the Board and Audit Committee, in a timely fashion following the meeting.	<p>In progress</p> <p>The Chief Executive has agreed a change to process that means, from August 2020, all papers except those covered by Audit exemptions (Private, confidential or commercially sensitive), will be published on SCRA's intranet and external website. Publication is also subject to Information Governance approval.</p> <p>By 30 October 2020</p>

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.

Risks of material misstatement in the financial statements		
<p>1 Risk of material misstatement caused by management override of controls</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>We reviewed the appropriateness of journal entries and other adjustments recorded in the general ledger and financial statements.</p> <p>We reviewed accounting estimates for biases and evaluated significant transactions that are outside the normal course of business.</p> <p>We carried out detailed testing of trade payable and trade receivable transactions to ensure that they were posted to the correct financial year.</p> <p>We performed substantive testing on a sample of transactions from each material category of expenditure with reference to supporting documentation to confirm that they were accounted for in the correct accounting period.</p> <p>Our conclusion is that there is no evidence of management override of controls at the SCRA.</p>
<p>2 Risk of material misstatement caused by fraud in expenditure</p>	<p>Clear procedures in place for staff.</p> <p>Financial authorisation limits in place.</p> <p>Robust and timely budget monitoring and discussions.</p>	<p>We assessed high level key controls within payroll, accounts payable and general ledger systems.</p> <p>We performed substantive testing on a sample of transactions from each material category of expenditure with reference to supporting documentation to confirm these were appropriately authorised and valid.</p> <p>We also reviewed work performed by the SCRA on NFI matches.</p>

expenditure combined with the relative high volume of transactions gives rise to a potential fraud risk.

Our conclusion is that we found no evidence of fraud over expenditure from our testing.

3 Financial Sustainability

The financial statements show that in recent years there has been a significant reduction in SCRA's General Fund, from £6.4million in 2014/15 to a negative position of £3.9 million in 2018/19.

This is mainly due to two areas of expenditure – depreciation / amortisation and pension scheme costs. These amounts are not funded through Grant-In-Aid.

In the absence of further assurances as to funding from the Scottish Government there is a risk that SCRA are unable to manage the issue without adversely impacting service delivery

Financial planning process in place with regular updates of five-year financial plan.

Budget monitoring process in place with regular forecast presented to Board.

Assurances from the Scottish Government on financial stability going forward

We reviewed the SCRA's financial planning arrangements and financial monitoring reports. We found that the SCRA is aware of the relevant issues with regard to financial sustainability challenges and have adequate medium-term financial planning arrangements in place.

Regarding the reduction in the General Fund, this is due to depreciation and amortisation and pension scheme costs. The SCRA has received updated comfort from the Scottish Government in this area (May 2020).

Appendix 3

Summary of national performance reports 2019/20



		2019/20 Reports	
		Apr	
Social security: Implementing the devolved powers		May	
Scotland's colleges 2019		Jun	Enabling digital government
		Jul	
NHS workforce planning - part 2		Aug	
Finances of Scottish universities		Sept	
NHS in Scotland 2019		Oct	
		Nov	
Local government in Scotland: Financial overview 2018/19		Dec	
Scotland's City Region and Growth Deals		Jan	Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		Mar	Early learning and childcare: follow-up

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