

# Stirling Council

2021/22 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Members of Stirling Council and the Controller of Audit

October 2022

---

# Contents

---

Key messages	3
Introduction	5
1. Audit of 2021/22 annual accounts	8
2. Financial management	15
3. Financial sustainability	22
4. Governance and transparency	26
5. Best Value	29
Appendix 1. Action plan 2021/22	32
Appendix 2. Summary of 2021/22 national performance reports and briefing papers	37

---

# Key messages

---

## 2021/22 annual accounts

- 1 The Covid-19 pandemic has continued to create additional challenges for Council and audit staff. Consequently, key dates in the Council's financial reporting process and statutory deadlines continue to be revised in comparison to those prior to the pandemic. The target date for the publication of audited 2021/22 annual accounts is 31 October 2022. The Council prepared its annual financial statements for the year within agreed timescales and the accounts and associated working papers have been prepared to a high standard.
- 2 We requested that management carried out an additional assessment of the value of assets that had not been fully valued in 2021/22. As a result of this work, the value of non-current assets increased by £28.028 million. There was no impact on the Council's general fund.
- 3 Following the adjustment to the value of non-current assets, our audit opinions on the annual accounts of the Council and its group are unqualified and unmodified and confirm that the 2021/22 Financial Statements present a true and fair view of the financial activities of the Council and its Group. Similarly, our audit opinion on the section 106 charities administered by the council is also unqualified and unmodified.

## Financial management and sustainability

- 4 The Council's financial management is effective with strong budgeting, financial monitoring and reporting processes that are aligned to its corporate priorities.
- 5 The Covid-19 pandemic continued to have a significant impact on the Council's finances during 2021/22. Additional budget pressures totalled £11.951 million for the year and these were addressed through a combination of Council reserves and additional Scottish Government funding.
- 6 Stirling Council reported a general fund deficit of £0.540 million in 2021/22, however levels of reserves remain high in comparison to previous years due to additional Covid-19 funding received in 2020/21.
- 7 Supply chain issues and cost inflation are making delivery of the Council's capital programme more challenging.

- 8** The Council and its wider group's financial position is sustainable. However, the continuing impacts of the Covid-19 pandemic and recent high inflation are significantly increasing the financial challenge.
- 9** The Council previously approved a 10-year strategy which includes a three-phase transformation plan to address the longer-term financial pressures. Aligned to this, Stirling Council projects a cumulative deficit of £30 million over the next 5 years. A number of transformation projects have been identified, though most are in early stages of development.
- 10** As the financial consequences of Covid-19 become more predictable and finite Covid-19 reserves continue to be utilised, the Council should update its medium-term financial plan to include the Covid-19 impact.

## **Governance and transparency**

- 11** The Council has appropriate governance arrangements in place. We recognise that in responding to the Covid-19 pandemic the Council has continued to revise its governance arrangements. The new arrangements are appropriate and support good governance and accountability.
- 12** There is effective scrutiny, challenge and informed decision making.

## **Best Value**

- 13** The Council has an appropriate and effective best value framework in place. The Council continues to make positive progress addressing the recommendations contained in our 2018/19 Best Value Assurance Report.
- 14** The Council continues to perform well relative to other Councils.

---

# Introduction

---

**1.** This report summarises the findings arising from the 2021/22 audit of Stirling Council (the Council) and its group.

**2.** The scope of the audit was set out in our 2021/22 Annual Audit Plan circulated to elected members in April 2022. 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](#) namely, financial management, financial sustainability, governance and transparency and value for money.

**3.** The main elements of our audit work in 2021/22 have been:

- an audit of the annual accounts of the Council and its group including the statement of accounts of the three section 106 charities administered by the Council and the issue of independent auditor's reports setting out our opinions
- a review of the Council's key financial systems
- audit work covering the Council's arrangements for securing best value
- consideration of the four audit dimensions

**4.** The global coronavirus pandemic has had a considerable impact on Stirling Council during 2021/22. This has had significant implications for the services it delivers. We have continued to adapt the way we deliver our audit work to maintain quality and address any additional risks.

## 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 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

## Responsibilities and reporting

**6.** The Council 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.** The Council is also responsible for compliance with legislation, and putting arrangements in place for governance and propriety 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.** Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#). and supplementary guidance.

**11.** 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.

**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.

## Auditor Independence

**13.** 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 2021/22 audit fee of £256,920 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 the Council 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.

### **Audit appointment from 2022/23**

**15.** The Auditor General for Scotland is responsible for the appointment of external auditors to central government bodies. External auditors are usually appointed for a five-year term either from Audit Scotland's Audit Services Group or a private firm of accountants. The current appointment round was due to end in 2020/21 but this was extended for a year so that 2021/22 is the last year of the current appointment round.

**16.** The procurement process for the new round of audit appointments was completed in May 2022. From financial year 2022/23 Deloitte will be the appointed auditor for Stirling Council. We are working closely with the new auditors to ensure a well-managed transition.

**17.** A new [Code of Audit Practice](#) applies to public sector audits for financial years starting on or after 1 April 2022. It replaces the Code issued in May 2016.

**18.** There are several significant changes introduced by the new Code, in particular the integration of Best Value work into wider scope audit.

**19.** We would like to thank elected members and Council staff, particularly those in finance for their co-operation and assistance over the last six years.

---

# 1. Audit of 2021/22 annual accounts

The principal means of accounting for the stewardship of resources and performance

---

## Main judgements

The Covid-19 pandemic has continued to create additional challenges for Council and audit staff. Consequently, key dates in the Council's financial reporting process and statutory deadlines continue to be revised in comparison to those prior to the pandemic. The target date for the publication of audited 2021/22 annual accounts is 31 October 2022. The Council prepared its annual financial statements for the year within agreed timescales and the accounts and associated working papers have been prepared to a high standard.

We requested that management carried out an additional assessment of the value of assets that had not been fully valued in 2021/22. As a result of this work, the value of non-current assets increased by £28.028 million. There was no impact on the Council's general fund.

Following the adjustment to the value of non-current assets, our audit opinions on the annual accounts of the Council and its group are unqualified and unmodified and confirm that the 2021/22 Financial Statements present a true and fair view of the financial activities of the Council and its Group. Similarly, our audit opinion on the section 106 charities administered by the council is also unqualified and unmodified.

---

## Our audit opinions on the annual accounts are unmodified

**20.** The accounts for the Council and its group for the year ended 31 March 2022 were approved by the Council on 17 June 2022. As reported in the independent auditor's report:

- give a true and fair view in accordance with applicable law and the 2021/22 Code of the state of affairs of the Council and its group as at 31 March 2022 and of the income and expenditure of the Council and its group for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Code; and

- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

## **The Covid-19 pandemic had a limited impact on audit evidence**

**21.** Covid-19 continues to present challenges for the audit of the annual accounts, both for the Council's finance team and our audit team. The working papers provided by management to support the accounts were comprehensive and the finance staff continued to deliver their high standards of professionalism and support to the audit team which helped ensure a smooth audit process.

## **The annual audit report and accounts were submitted in line with our agreed audit timetable**

**22.** Submission dates for the audited annual accounts and the annual audit report for 2019/20 and 2020/21 were deferred in line with the later dates for producing the annual accounts because of the impact of Covid-19. Audit Scotland has set target dates for 2021/22 which transition to more regular timescales. For 2021/22, the target for the audited annual report and accounts is 31 October 2022.

**23.** The unaudited annual report and accounts were received in line with our agreed audit timetable. The annual accounts were signed off in line with the revised timetable permitted to reflect the impact of Covid-19.

## **Our audit opinions on Section 106 charities were unmodified**

**24.** Due to the interaction of section 106 of the Local Government in Scotland Act 1973 with the charities legislation, a separate independent auditor's report is required for the statement of accounts of each registered charity where members of Stirling Council are sole trustees, irrespective of the size of the charity.

**25.** The Council are continuing to work with the Scottish Charity Regulator (OSCR) to reach agreement to reduce the number of Trust Funds and transfer the remaining trust balances as appropriate. Until then, the Council continues to administer these charitable trusts.

**26.** Our audit opinions on the annual accounts of the Section 106 charities and are unqualified and unmodified and confirm that the 2021/21 Financial Statements present a true and fair view of the financial activities of the Section 106 charities.

## **There were no objections raised to the annual accounts**

**27.** The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies 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. There were no objections to the 2021/22 accounts.

## **Work on assurance statements for the 2020/21 and 2021/22 Whole of Government Accounts has been delayed**

**28.** Work on the 2020/21 Whole of Government Accounts (WGA) submissions was delayed at a national level, with Councils being asked to submit 2020/21 WGA returns by 30 September 2022.

**29.** Management have not yet completed the submission for Stirling Council.

## **Overall materiality is £6 million**

**30.** We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of identified misstatement on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report. We identify a benchmark on which to base overall materiality, such as gross expenditure, and apply what we judge to be the most appropriate percentage level for calculating materiality values.

**31.** The determination of materiality is based on professional judgement and is informed by our understanding of the entity and what users are likely to be most concerned about in the annual accounts. In assessing performance materiality, we have considered factors such as our findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

**32.** Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

## Exhibit 1

### Materiality values

Materiality level	Council	Group
Overall materiality	£6.0 million	£7.0 million
Performance materiality	£3.6 million	£4.2 million
Reporting threshold	£0.25 Million	£0.25 Million

## Significant findings from the audit of the annual accounts

**33.** 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. We have reported one issue from the work done on the identified risks of material misstatement.

**34.** The significant finding is summarised in Exhibit 2.

## Exhibit 2

### Significant findings from the audit of financial statements

Issue	Resolution
<p><b>1. Valuation of Non-Current Assets</b></p> <p>Stirling Council hold a variety of non-current assets, for example offices, schools and council dwellings.</p> <p>The Code of Practice on Local Authority Accounting in the UK (the Code) allows these assets to be subject to full revaluation on a 5-year cycle, however it requires that management consider whether the valuations are materially accurate on an annual basis.</p> <p>In part due to wider external factors (e.g. inflation), the likelihood of a material movement was higher in 2021/22 than in previous years.</p> <p>We requested that management, in consultation with a qualified valuer, carried out an additional assessment of the value of assets that had not been valued in 2021/22. As a result, the value of non-current assets increased by £28.028 million. There was no impact on the Council's general fund.</p>	<p>This was corrected within the audited annual accounts.</p> <p>We recommend that management put in place a process to ensure that an assessment of the value of assets not revalued in year is carried out on an annual basis.</p> <p><b>Recommendation 1</b></p> <p>(Refer <a href="#">Appendix 1</a>, action plan)</p>

**35.** We have obtained audit assurances over the identified significant risks of material misstatement to the financial statements. [Exhibit 3](#) sets out the significant risks of material misstatement we identified in our 2021/22 Annual Audit Plan. It summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

## Exhibit 3

### Significant risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p><b>1. Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>Detailed testing of journal entries at the year-end.</p> <p>Review of accounting estimates.</p> <p>Focussed testing of significant accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p> <p>Substantive testing of significant transactions around the year end to confirm income and expenditure are accounted for in the correct financial year.</p>	<p>Our audit work did not highlight any instances of fraud arising from management override of control.</p>

### Other areas of audit focus

**36.** We identified in our 2021/22 Annual Audit Plan areas where we considered there to be other risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we did not consider these to represent significant risks. The areas of specific audit focus were:

- Estimation and judgement in the valuation of land and buildings: Stirling Council held land and buildings with a net book value (NBV) of £422 million as at 31 March 2022. There is a large degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and estimates, and changes in these can result in material changes to valuations.

- Estimates and judgements in the valuation of the pension liability: Stirling Council recognised a net liability of £205 million relating to its share of Falkirk Pension Fund at 31 March 2022. There is a large degree of subjectivity in the measurement and valuation of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.

**37.** We kept these areas under review throughout our audit based on the findings of the audit procedures performed. Other than the issue highlighted in Exhibit 2, there are no matters which we need to bring to your attention.

## **Our work identified two non-material misstatements in the unaudited accounts**

**38.** We have concluded that the misstatements identified arose from issues that have been isolated and identified in their entirety and do not indicate further systemic error. It is our responsibility to request that all misstatements, other than those below the reporting threshold are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality.

**39.** Management processed an adjustment to correct the treatment of cost-of-living payments within the Council's balance sheet. The adjustment lowered both short term debtor and short term creditor balances by £3.036 million. There was no impact on the Council's result for the year.

**40.** The auditors of Falkirk Pension Fund advised that there was an error in the pension data used to prepare Stirling Council unaudited accounts. The impact of this for the Stirling Council accounts would have reduced the value of the pension liability by £2.295 million and increased Other Comprehensive Income by the same amount. This has not been amended in the Stirling Council audited accounts and is not judged to be a material issue.

## **A statutory override allowing for simplified presentation of infrastructure assets has been applied**

**41.** Across the UK, a technical accounting issue has been identified covering infrastructure assets, which we have considered as part of our audit this year. Infrastructure assets typically include highways, footpaths, bridges and culverts and are included at historical cost in the accounts. These have a net book value of £128.833 million for Stirling Council. A replaced component of an asset has to be derecognised and at some Councils historic records of additions were not detailed enough to comply with accounting code requirements. A failure to derecognise assets correctly would have resulted in double-counting and an overstatement of the gross book value; accumulated depreciation and potentially the net book value of the assets.

**42.** CIPFA/LASAAC considered the matter and proposed amendments to the 2021/22 Code to allow a reasonable assumption that the net book value of replaced parts of infrastructure assets are nil and a temporary adaptation to remove the requirement to disclose gross book value and accumulated

depreciation in the financial statements. The Scottish Government has issued Finance Circular 9/2022 to implement these changes.

**43.** Management considered the detailed records available to support infrastructure additions since 2010 and concluded that the above statutory overrides were appropriate and have amended the infrastructure disclosures in the audited accounts, this is explained at Note 13 of the annual accounts.

### Other Matters to Report

**44.** Our work highlighted the following with regard to the disclosure of Private Finance Initiative (PFI) / Public-Private Partnership commitments and operating lease minimum receivable payments.

**45.** PFI commitments have been increased by £1.1 million to take into account the impact of the increased inflation rate during 2022/23. The value of the increase reflects that inflation increases are carried forward into future periods. This change only impacts the disclosure in the 2021/22 accounts, there was no impact on the Council's result for the year.

---

## Recommendation 2

The Council should review assumptions regarding how inflation will impact future PFI costs

---

**46.** The disclosure of operating lease minimum payments receivable in Note 25 of the annual accounts was increased by £7.671 million compared to the figure in the unaudited accounts to reassess the impact of Covid-19 in the longer term.

### Limited progress was made on prior year recommendations

**47.** The Council has made limited progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1.](#)

---

## 2. Financial management

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

---

### Main judgements

The Council's financial management is effective with strong budgeting, financial monitoring and reporting processes that are aligned to its corporate priorities.

The Covid-19 pandemic continued to have a significant impact on the Council's finances during 2021/22. Additional budget pressures totalled £11.951 million for the year and these were addressed through a combination of Council reserves and additional Scottish Government funding.

Stirling Council reported a general fund deficit of £0.540 million in 2021/22, however levels of reserves remain high in comparison to previous years due to additional Covid-19 funding received in 2020/21.

Supply chain issues and cost inflation are making delivery of the Council's capital program more challenging.

---

### Budget processes were appropriate

**48.** We observed that senior management and members receive regular and accurate financial information on the body's performance against budgets. We concluded that Stirling Council has appropriate budget setting and monitoring arrangements.

### Stirling Council reported a small deficit against budget in 2021/22

**49.** The Council approved its 2021/22 budget in March 2021, projecting a small surplus for the year. However, the Council ultimately reported a deficit of £1.657 million on its "business as usual" spend, which excludes Covid-19 costs.

**50.** The deficit was largely as a result of Council decisions to make £2 million of additional capital spend and to increase the transformation reserve by £1 million. The expenditure was partially offset by underspends on other budgets and resulted in a £1.657 million reduction to the Council's uncommitted reserves balance.

## Covid-19 continues to have an impact on Council finances

**51.** The impact on public finances of the Covid-19 pandemic has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

**52.** As shown in Exhibit 4, Stirling Council incurred an additional £11.951 million of expenditure in 2021/22, which was up from £8.888 million in the previous year.

**53.** The key impacts were:

- Decreased use of public services in 2021/22, for example leisure and cultural venues
- Increased costs due to staff absence and provision of free school meals
- Increased demand for residential care packages

**54.** The financial impact of Covid-19 in 2021/22 was funded through a combination of additional funding from Scottish Government, some of which was received in prior years and had been held an earmarked reserve (Exhibit 4).

**55.** Similar to 2020/21 Stirling Council administered the distribution of Covid-19 support grants on behalf of the Scottish Government, for example small business grants. The total value of grants issued in 2021/22 was £16.459 million (2020/21: £41.544 million).

### Exhibit 4 2021/22 outturn, including the impact of Covid-19

		(£ millions)
<i>“Business as usual”</i>	Net Service Expenditure	229.928
	Income	(228.271)
	<b>Deficit funded by uncommitted reserves</b>	<b>1.657</b>
<i>Impact of Covid-19 in 2021/22</i>	Additional pressures due to Covid-19	11.951
	Use of additional 2021/22 funding	(7.588)
	<b>Remainder to be funded by Covid-19 reserves</b>	<b>3.801</b>
<i>Impact on Council useable reserves</i>	Decrease in uncommitted reserves	1.657
	Decrease in Covid-19 reserves	3.801
	Increase in other earmarked reserves	(4.898)
	<b>Overall decrease in Council useable reserves</b>	<b>0.540</b>

## General Fund reserves remain comparatively high, largely as a result of Covid-19 funding received in the previous year

**56.** One of the key measures of the financial health of a body is the level of reserves held. As shown in Exhibit 5, in the previous year Stirling Council's total level of general fund reserves increased significantly to £44.971 million as a result of additional funding received in response to the Covid-19 pandemic. In 2021/22 the total general fund reserves balance has remained largely static at £44.431 million.

**57.** As noted in Exhibit 3, there has been a net reduction of Covid-19 reserves due to their use in 2021/22, these now total £13.219 million. Earmarked reserves for other purposes have increased from £16.101 million to £21.019 million. The Council carried out a full review of its earmarked (including Covid-19) reserves in March 2022 and should continue to monitor these to ensure they are directed effectively in line with Council strategy and strategic objectives.

**58.** We noted in our 2020/21 Annual Audit Report that the Council has a target in its reserves strategy to maintain uncommitted reserves between 2% and 2.5% of net budget, and that this has been exceeded for a number of years. Although these have reduced to £10.193 million as at 31 March 2022, they remain above the target level, at approximately 4.5% of net budget. Council decisions in June 2022 will likely reduce the balance further at the 2022/23 financial year end. The Council should continue to review the level of uncommitted reserves against the target value.

---

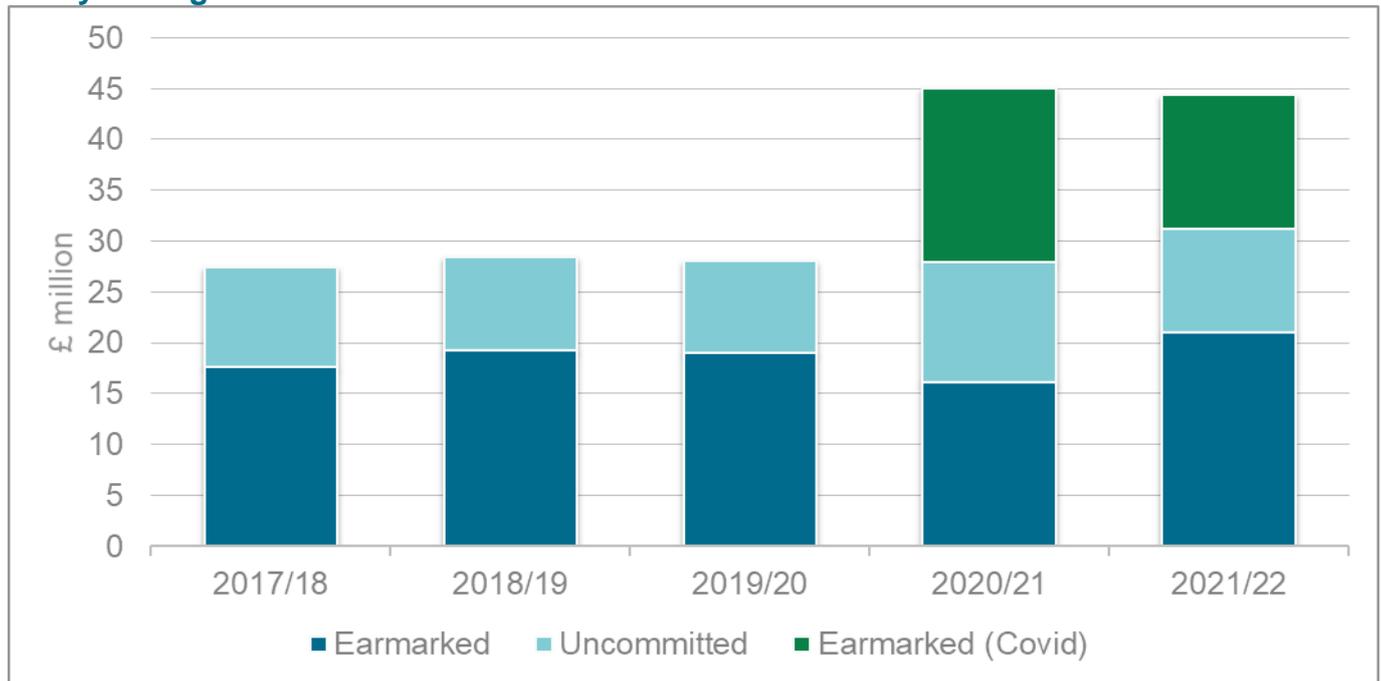
### Recommendation (follow up from prior year)

Continue to review the level of uncommitted reserves against the target value

---

## Exhibit 5

### Analysis of general fund balance



Source: Stirling Council Audited Annual Accounts

## Planned efficiency savings were largely achieved

**59.** The 2021/22 budget included planned savings split across a number of different policies and services. Stirling Council has a history of meeting its targets and continued this in 2021/22 delivering £0.709 million of savings. (2020/21: £4.670 million).

## The Council delivered the majority of its capital programme in 2021/22, however issues relating to slippage remain. Supply chain issues and cost inflation increase the challenge

**60.** Stirling Council's total capital expenditure in 2021/22 was £58.803 million of which £33.219 million related to general services and £25.584 million to the housing revenue account. This was an underspend of £13.480 million against a £72.283 million budget.

**61.** The Council has had a trend of underspending against its capital budget for a number of years and the Council's own assessment of the progress of the general programme status remains "red" on a red/amber/green basis.

**62.** Slippage has occurred across many different projects and has been exacerbated by the pandemic. Supply chain issues have reduced the availability of raw materials and inflation has increased construction costs delaying the award of contracts.

**63.** These factors have also impacted capital spend on housing projects, however construction underspends were offset by a £6.252 million spend on Council house “buy back” against the original budget of £2.580 million.

---

## Exhibit 6

### Analysis of general fund balance

Programme	£m		
	Spend	Budget	(Overspend) / Underspend
General	33.219	49.046	15.827
Housing	25.584	23.237	(2.347)
<b>Total</b>	<b>58.803</b>	<b>72.283</b>	<b>13.480</b>

Source: Stirling Council Capital Outturn

---

**64.** In our 2019/20 annual audit report we recommended that the Council ensure that any slippage and reprofiling of general fund capital projects continue to support the Council's strategic priorities.

**65.** Although the Council continues to regularly update members on the status of the capital programme, the risk and recommendation raised in 2019/20 remains relevant in 2021/22.

---

## Recommendation (follow up from prior year)

The Council should ensure that any slippage and reprofiling of general fund capital projects continues to support its strategic priorities

---

## Financial systems of internal control operated effectively

**66.** We obtained an understanding of the Council's key financial systems to identify the key financial controls and assess their design and implementation.

**67.** The majority of Council finance staff switched to remote working during 2020/21 in response to the pandemic and continued to do so in 2021/22. We noted that, despite the change to the working environment, the underlying processes could be delivered in largely the same way as previously. This is a testament to the dedication of Council staff and the robustness of the processes in place.

**68.** On the whole, we concluded that financial systems of internal control were well designed and implemented.

**69.** In our 2020/21 audit, we noted that the periodic reconciliation of accounts receivable not been carried out and signed off for much of the year in line with industry standard practice. A recommendation was included that processes were improved, however the situation in 2021/22 was unchanged. In addition, this year we also observed that reconciliations within the Housing Revenue and Council Tax accounts had not been completed for the full year

**70.** The highlighted reconciliations issues did not result in any errors in the 2021/22 accounts. However, if they are not addressed, the lack of regular reconciliations will increase the risk of future errors.

---

## Recommendation 3

The Council should review its processes and ensure that key reconciliations are regularly carried out

---

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

**71.** Stirling Council is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption. Furthermore, it is responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place. We assessed these to ensure that they were appropriate, readily available to staff and are regularly reviewed to ensure they remain relevant and current.

**72.** In addition, we have reviewed the arrangements in place to maintain standards of conduct including the Counter Fraud Strategy and Whistleblowing policy. There are established procedures for preventing and detecting breaches of these standards including instances of corruption.

**73.** The National Fraud Initiative (NFI) is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. [Exhibit 7](#) summarises the result for Stirling Council.

---

### Exhibit 7 NFI activity



3,994

Matches



210

High risk matches



775

Completed/closed  
investigations

**74.** The Council investigated 775 recommended matches and identified two frauds totalling £5,177. The Council have put processes in place to recover one of the identified frauds, whilst the other could not be pursued as the business responsible has entered liquidation.

**75.** Regular updates on NFI progress are provided to the Audit Committee on an ongoing basis. The main mechanism for reporting is through the Corporate Fraud update reports taken to these meetings. Updates on NFI are also considered at the Operational Governance Board by members of senior management.

## 3. Financial sustainability

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

### Main judgements

The Council and its wider group's financial position is sustainable. However, the continuing impacts of Covid-19 pandemic and recent high inflation are significantly increasing the financial challenge.

The Council previously approved a 10-year strategy which includes a three-phase transformation plan to address the longer-term financial pressures. Aligned to this, Stirling Council projects a cumulative deficit of £30 million over the next 5 years. A number of transformation projects have been identified, though most are in early stages of development.

As the financial consequences of Covid-19 become more predictable and finite Covid-19 reserves continue to be utilised, the Council should update its medium-term financial plan to include Covid-19 impact.

### We have obtained audit assurances over the wider audit dimension risks relating to Financial Sustainability identified in our 2021/22 Annual Audit Plan

76. [Exhibit 8](#) sets out the significant risks of material misstatement we identified in our 2021/22 audit plan, our assurance procedures and the results and conclusions from our work. These risks influenced our overall audit strategy, the allocation of staff resources to the audit and informed where the efforts of the team were directed.

### Exhibit 8

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

Audit risk	Assurance procedure	Results and conclusions
<b>1. Financial Sustainability</b> Stirling Council has identified a long-term budget gap for several years, and as part of	Review of financial reports and papers such as budget monitoring reports, 2022/23 budget, medium and long-term savings plans and	<b>Results &amp; Significant Judgements:</b> The Council continues to forecast a challenging medium to long term financial position, and

Audit risk	Assurance procedure	Results and conclusions
<p>the 2021/22 budget, predicted an indicative budget gap for the five-year period to 2025/26 of £28.6m arising from funding and demand pressures.</p> <p>Despite the Council having a history of success in delivering savings plans, the magnitude of the budget gap represents a risk.</p> <p>As a result, there is a risk to financial sustainability and the sustainability of services in future.</p>	<p>financial outlook papers.</p> <p>Review of assumptions and judgements in financial reports and papers for reasonableness.</p>	<p>intends to respond through its transformation plan set out in the 10 year “Thriving Stirling” plan.</p> <p>We confirmed assumptions and judgements used by the Council in its forecasting are reasonable, although we note that the current economic climate means these need to be regularly reassessed.</p> <p>The Covid-19 pandemic adds additional pressure and uncertainty. The impact of this is not currently included within the Council’s forecast.</p> <p><b>Conclusion:</b> We recommend that The Council updates its medium-term financial plan as soon as more clarity on the financial impacts of Covid-19 is obtained.</p>

### Pre-pandemic longer-term financial sustainability challenges remain. Covid-19 interrupted the Council’s ability to respond to these and inflation adds further pressures

**77.** The financial impact of the pandemic on Stirling Council is likely to extend across several years and could include a reduction in income from business rates and Council tax non-payments as well as a reduction in fees and charges from, for example, leisure, public transport and parking. Bodies may also face increased costs such as higher staff costs to cover the delivery of services.

**78.** The Council agreed its 2022/23 budget in March 2022, initially anticipating a small surplus for the year. However, this has been reassessed and the Council is projecting a deficit of £6 million for the year, partly due to the impact of cost inflation. This excludes the results of the current pay negotiations, which could further add to the projected deficit.

**79.** While setting its annual budget the Council also prepares a 5-year rolling financial plan. In the period 2023/24 to 2025/26 a cumulative budget deficit of £23.800 million is projected. This rises to £29.800 million when the current anticipated overspend for 2022/23 is included (Exhibit 8).

**80.** The main anticipated budget pressures identified are:

- Staff pay inflation and associated pay costs

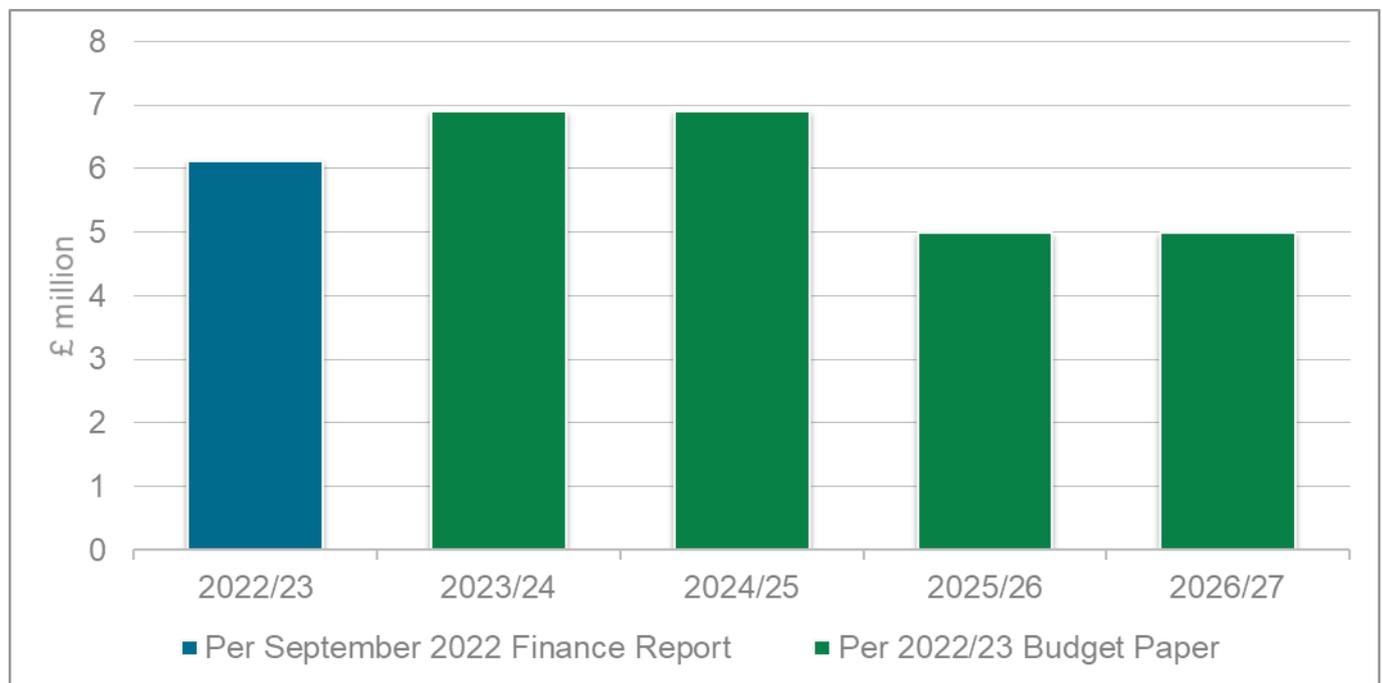
- Goods and services inflation.

## Addressing the £30 million funding gap the Council has identified over the next few years presents a significant challenge

**81.** The Council has a good record of delivering transformational change (£20 million since 2014/15) and considered a range of other savings options in June 2022. However, there remains a significant challenge in delivering savings to address the funding gaps identified in the next few years.

### Exhibit 9

#### Identified funding gaps 2022/23 – 2026/27



Source: Stirling Council Finance / Budget Reports

## Implementation of the current transformation plan has been impacted by the pandemic

**82.** The Council approved its 10-year strategy, “Thriving Stirling” in December 2020. The strategy recognises the need to reform services in response to the identified longer term financial challenge and includes a three-phase transformation programme.

**83.** A Transformation Board has been established and a number of projects are being progressed:

- Enterprise Resource Planning (ERP)

- Target Operating Model
- Social Care System Replacement
- Legal Case Management and Democratic Services Systems
- Waste Transformation
- Covid Recovery Programme

**84.** The ERP project is intended to replace the Council's separate finance, procurement, HR and payroll systems with a single integrated system. It was originally intended to be completed in April 2022. Following the application of an additional £1.85 million of funding, it is now expected to "go live" in April 2023 and is estimated to generate £1.35 million of annual savings.

**85.** The other transformation projects listed are in earlier stages of development and its likely to be a number of years before they generate financial savings.

### **Financial plans should be updated to take into account Covid-19 pressures**

**86.** Similar to 2021/22, the 2022/23 budget is on a "business as usual" basis and does not factor in pressures arising due to Covid-19. These are reported separately within Council budget reports (see Exhibit 3) and have been funded through a mixture of additional funding and earmarked Covid-19 reserves.

**87.** The Council prudently carried out a review of its Covid-19 earmarked reserves in March 2022, which included consideration of the likely timescale for spend. These reserves are a finite resource with the Council reporting a total of £13.219 million remaining at 31 March 2022.

**88.** The Council should update its medium-term financial plan as soon as there is greater clarity on the financial impacts of Covid-19.

---

### **Recommendation (follow up from prior year)**

The Council should update its medium-term financial plan as soon as there is greater clarity on the financial impacts of Covid-19.

---

---

# 4. Governance and transparency

The effectiveness of scrutiny and oversight and transparent reporting of information

---

## Main Judgements

The Council has appropriate governance arrangements in place. We recognise that in responding to the Covid-19 pandemic the Council has continued to revise its governance arrangements. The new arrangements are appropriate and support good governance and accountability.

There is effective scrutiny, challenge and informed decision making.

---

## Governance arrangements operating throughout the Covid-19 pandemic have been appropriate and operated effectively

**89.** The Council made changes to its governance arrangements at the outset of the pandemic in March 2020. This initially included the suspension of meetings, which were subsequently restarted on a virtual basis. Governance arrangements continued to develop in 2021/22 with a full programme of meetings occurring throughout the year.

**90.** Other significant changes to governance arrangements have been set out in the Annual Governance Statement in the annual report and accounts and included:

- The establishment of a Member-Officer group to make recommendations on Covid-19 recovery and develop a Covid-19 Recovery Plan
- The establishment of a Transformation Board to manage transformational change work streams
- Work towards supporting the update of the Local Code of Corporate Governance, which was ultimately approved in August 2022.

**91.** We concluded that overall, Stirling Council has appropriate governance arrangements in place which support effective scrutiny, challenge and decision making.

## Performance reporting in the Management Commentary of the Annual Accounts should be expanded

**92.** Management Commentaries included in the annual accounts should provide information on a body, its main objectives and the principal risks faced. It should provide a fair, balanced and understandable analysis of a body's performance as well as helping stakeholders understand the financial statements.

**93.** We recommended in 2020/21 that the Council should take advantage of the quality performance reporting that is provided in committee papers to include performance data within the management commentary that is more relevant and specific to the challenges the Council faces.

**94.** In 2021/22, the annual accounts meet statutory requirements. However, there is still room to improve this further and the prior year recommendation remains relevant.

---

### Recommendation (follow up from prior year)

Take advantage of the quality performance reporting that is provided in committee papers to include performance data within the management commentary that is more relevant and specific to the challenges the Council faces

---

## Openness and transparency

**95.** There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions and is key to supporting understanding and scrutiny. Transparency means that the public has access to understandable, relevant and timely information about how the body is taking decisions and using resources.

**96.** The Council's website allows the public to access a wide range of information including the register of members' interests, current consultations and surveys and how to make a complaint.

**97.** During the pandemic the Coronavirus (Scotland) Act 2020 suspended some of the requirements for Councils to provide the public direct access to meetings. During this time, meetings were recorded and available for viewing after the meeting had taken place.

**98.** In mid-2022 the Council switched to hybrid meetings. This allowed in-person attendance for the first time since the start of the pandemic, but also retained the option for online attendance.

**99.** We noted in our 2020/21 annual audit report that, while minutes from all Council and committee meetings were available on the Council website, full papers were currently only freely available for the most recent meetings. Officers confirmed that this was due to a technical issue. We made a recommendation that the Council should take action to resolve the issue

currently affecting historic meeting papers and ensure these are fully accessible. This issue is unchanged in 2021/22 and therefore the recommendation is still relevant.

---

### **Recommendation (follow up from prior year)**

**Take action to resolve the issue currently affecting historic meeting papers and ensure these are fully accessible**

---

**100.** Overall, we concluded that the Council demonstrates a commitment to openness and transparency.

---

# 5. Best Value

Using resources effectively and continually improving services.

---

---

## Main judgements

The Council has an appropriate and effective best value framework in place. The Council continues to make positive progress addressing the recommendations contained in our 2018/19 Best Value Assurance Report.

The Council continues to perform well relative to other Councils.

---

## The Council is making good progress in securing Best Value

**101.** Best value is assessed over the audit appointment, as part of the annual audit work. In addition, a Best Value Assurance Report (BVAR) for each Council has been considered by the Accounts Commission at least once in this period. The BVAR report for the Council was published in April 2019.

**102.** In the BVAR, we highlighted key areas where the Council should focus its improvement activities on going forward. The report made ten recommendations relating to areas for further development of which six have been fully actioned. The Council has demonstrated that work on the remaining four recommendations is in progress, these recommendations were:

- the need to introduce a structured approach to self-evaluation to deliver continuous improvement
- demonstrating the use of benchmarking and customer satisfaction information to identify areas for improvement
- developing a more regular and structured approach to staff consultation and engagement
- carrying out a residents' satisfaction survey and demonstrating how it uses the results to inform future Council decisions.

**103.** Overall, we concluded that the Council has made good progress in implementing the BVAR recommendations, although the work is still on going and the impact on outcomes is not yet clear.

**104.** The Controller of Audit will consider the results of Best Value follow up work across all Council audits, and report to the Accounts Commission on the extent of improvements made.

## Best value – Fairness and Equalities

**105.** The best value audit work carried out this year focussed on the Council's arrangements for demonstrating best value relating to the theme of Fairness and Equality.

**106.** Stirling Council's internal auditors issued a report on the Council's arrangements to ensure compliance with the Equality Act 2010 in July 2022.

**107.** The report concluded that there was substantial assurance around the Council's policies, mainstreaming of objectives, training and the public reporting of required data.

**108.** However, the need for significant improvement in relation to the Council's arrangements for meeting Fairer Duty Scotland obligations, in particular the lack of equality impact assessments.

**109.** A need for improvement in the clarity of responsibility for equalities across Council services and the consistency of how the equalities factors are reported in decision making was also highlighted.

**110.** We reviewed the internal audit report and the evidence supporting it and agree with the report's conclusions.

## There are appropriate arrangements in place to collate statutory performance indicator (SPI) data

**111.** The Accounts Commission has a statutory responsibility to define the performance information that Councils must publish. In turn, Councils have their own responsibility, under their Best Value duty, to report performance to the public. The commission does not prescribe how Councils should report this information but expects them to provide the public with fair, balanced and engaging performance information.

**112.** The Accounts Commission issued a revised 2018 Statutory Performance Information Direction in December 2018 which requires a Council to report:

- its performance in improving local public services provided by the Council (on its own and with its partners and communities), and progress against agreed desired outcomes
- its own assessment and independent audit assessments of how it is performing against its duty of Best Value, and how it plans to improve these assessments and how it (with its partners where appropriate) has engaged with and responded to its diverse communities

**113.** We have evaluated Stirling Council's arrangements for fulfilling the above requirements and concluded that these are appropriate.

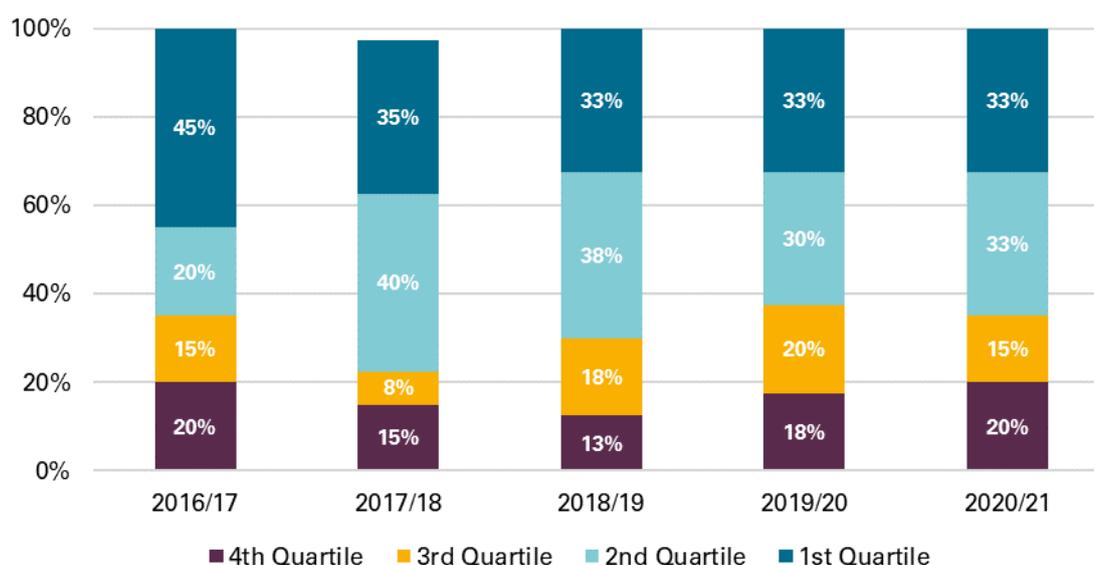
## Stirling Council continues to perform well in comparison to other Councils

**114.** The Council participates in the Local Government Benchmarking Framework (LGBF). The framework aims to bring together a wide range of information about how all Scottish Councils perform in delivering better services to local communities, including the cost of services and how satisfied citizens are with them.

**115.** Stirling Council continues to perform well in comparison to other Councils as shown in Exhibit 10.

## Exhibit 10

### Stirling Council LGBF relative performance 2015/16 to 2019/20



Note: Measuring Council performance involves considering how all Councils are performing, from lowest to highest for each indicator. From this, it is possible to see how one Council compares with all other Councils. Relative performance against other Councils is divided into four equal bands, or quartiles. The first quartile contains the best-performing Councils for that indicator and the fourth quartile contains the poorest-performing Councils. The above data is based on 40 indicators which have been reported every year in the LGBF since 2013/14.  
Source:

Audit Scotland, and Local Government Benchmarking Framework, Improvement Service, 2020/21.

## National performance audit reports

**116.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2021/22, Audit Scotland published a number of reports which may be of interest to the body. These are outlined in [Appendix 4](#).

**117.** These reports are often considered by relevant committees of the Council.

# Appendix 1. Action plan 2021/22

## 2021/22 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Valuation of Non-Current Assets</b></p> <p>We requested that management, in consultation with a qualified valuer, carried out an additional assessment of the value of assets that had not been valued in 2021/22. As a result of this work, the value of non-current assets increased by £28.028 million.</p> <p>There was no impact on the Council's general fund.</p>	<p>Management should put in place a process to ensure that an assessment of the value of assets not revalued in year is carried out on an annual basis.</p>	<p>The process for determining the value of non-current assets that have not been valued in year will be developed as part of the planning for the 2022/23 close down and audit.</p> <p>Chief Officer – Finance January 2023</p>
<p><b>2. Inflation Assumptions</b></p> <p>Elements of PFI costs are linked to inflation and assumptions about future costs were not adjusted for the significant change in inflation rate in 2022/23.</p> <p>Management updated the assumption resulting in a £1.1 million increase in the disclosure of future commitments.</p> <p>Risk – There is an increased risk of inaccurate inflation assumptions being applied in the future.</p>	<p>The Council should review assumptions regarding how inflation will impact future PFI costs.</p> <p><a href="#">Paragraph 45.</a></p>	<p>Future PFI/PPP cost assumptions will be assessed in line with relevant inflation factors.</p> <p>Chief Officer - Finance March 2023</p>
<p><b>3. Reconciliation Processes</b></p>	<p>The Council should review its processes and ensure that</p>	<p>Key reconciliations will be undertaken on a regular basis</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>We noted that key reconciliations within accounts receivable, Council tax and housing revenue account areas were not carried out on a regular basis.</p> <p>Risk – The lack of regular reconciliations increases the risk of future errors.</p>	<p>key reconciliations are regularly carried out</p> <p><a href="#">Paragraph 70.</a></p>	<p>throughout the year.</p> <p>Chief Officer - Finance</p> <p>January 2023</p>

## Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>4. Receipt of data from group components</b></p> <p>In 2020/21 audit adjustments were processed as a result of updated information being received from group components after the preparation of Stirling Council's unaudited Annual Accounts.</p> <p>Risk – Late receipt of information increases the likelihood of misstatement in the accounts.</p>	<p>Work with partner bodies to increase the accuracy and timeliness of information on group components.</p> <p><b>2021/22 update:</b></p> <p>There was no significant change in the quality of data from group components.</p>	<p>Outstanding</p> <p>The closedown timetable will be updated to ensure timely information can be received from partner bodies. This will be shared with these bodies to ensure the expectations of all parties are clear.</p> <p>Chief Officer - Finance</p> <p>March 2023</p>
<p><b>5. Target value for uncommitted reserves</b></p> <p>Stirling Council has exceeded the target level of uncommitted reserves set out by its reserves policy for the last 4 years.</p> <p>Risk – There is a risk that the benchmark used to assess reserves levels is no longer appropriate.</p>	<p>The Council should assess whether the target value for uncommitted reserves remains appropriate.</p> <p><b>2021/22 update:</b></p> <p>The value of uncommitted reserves exceed the target value in 2021/22.</p>	<p>Outstanding</p> <p>Finance will review the reserves policy and consider its suitability in the context of Stirling's financial position. The CFO will consider a risk based approach to the reserves policy in tandem with the medium-term financial plan process.</p> <p>Chief Officer - Finance</p> <p>May 2023</p>
<p><b>6. Periodic accounts</b></p>	<p>Management should carry out periodic accounts receivable</p>	<p>Not applicable.</p>

Issue/risk	Recommendation	Agreed management action/timing
<p><b>receivable reconciliations</b></p> <p>Accounts receivable reconciliations were not carried out for and signed off for much of the year.</p> <p>Risk – The lack of periodic reconciliations increases the risk of errors within receivables going unnoticed.</p>	<p>reconciliations in line with industry standard practice</p> <p><b>2021/22 update:</b></p> <p>This issue arose again in 2021/22 and is superseded by recommendation 3.</p>	
<p><b>7. Performance reporting within the Management Commentary</b></p> <p>Non-financial information within the Management Commentary meets the statutory requirements but could be improved.</p> <p>Risk – There is a risk the Council misses an opportunity to give a high quality review of its performance within the Annual Accounts.</p>	<p>The Council should take advantage of the quality performance reporting that is provided in committee papers to include performance data within the management commentary that is more relevant and specific to the challenges the Council faces.</p> <p><b>2021/22 update:</b></p> <p>There has been some improvement in 2021/22, but there remains an opportunity to make better use of the quality performance reporting that is submitted to Council committees.</p>	<p>In Progress</p> <p>The Council continues its improvement journey in relation to the provision of performance management information. Once the priorities of the new administration are agreed, this will provide an ideal opportunity to review what is included in the Management Commentary for the 2022/23 accounts.</p> <p>Chief Officer - Finance</p> <p>June 2023</p>
<p><b>8. Accessibility of meeting papers</b></p> <p>Full meeting papers, including detailed reports, are only freely available on the Council website for the most recent meetings.</p> <p>Risk – There is a risk that the Council isn't being fully transparent.</p>	<p>The Council should take action to resolve the issue currently affecting historic meeting papers and ensure these are fully accessible</p> <p><b>2021/22 update:</b></p> <p>This recommendation is still relevant in 2021/22.</p>	<p>In Progress</p> <p>IT has found a resolution to the issue that has meant that committee and council papers, other than the most recent versions, are not accessible from the Council website.</p> <p>The issue arose as a consequence of our internet browser becoming obsolete. We have identified a solution and the last 6 years of Council papers are now available on the website. A plan is now in progress to ensure all papers are available from the website by</p>

Issue/risk	Recommendation	Agreed management action/timing
		<p>March 2023.</p> <p>Senior Information Officer</p> <p>March 2023</p> <p>The Council has agreed, as part of its transformation programme, to the development of a project to implement dedicated committee management software, which will also provide public access to all council and committee papers. Procurement options for this software are being identified.</p> <p>Chief Officer – Governance</p> <p>June 2023</p>
<p><b>9. Capital Programme</b></p> <p>The general fund capital programme experienced slippage in 2019/20. The general fund has experienced slippage in each of the last six financial years.</p> <p>Risk: There is a risk that ongoing slippage could impact the Council's priorities</p>	<p>The Council should ensure that any slippage and reprofiling of general fund capital projects continues to support the Council's strategic priorities.</p> <p><b>2021/22 update:</b></p> <p>This recommendation is still relevant in 2021/22.</p>	<p>In Progress</p> <p>A review of the 22/23 programme will be presented to Council in December 2022.</p> <p>The profiling and monitoring arrangements for the capital programme moving forward are currently under review, in conjunction with the Chief Operating Officer and relevant Heads of Service.</p> <p>Chief Officer - Finance</p> <p>February 2023</p>
<p><b>10. Financial Sustainability</b></p> <p>The Covid-19 pandemic has introduced further financial challenges.</p> <p><b>Risk:</b> The Council may not be able to deal with future financial challenges and deliver required savings without adversely impacting service delivery.</p>	<p>The Council should update its medium-term financial plan as soon as more clarity on the financial impacts of Covid-19 is obtained.</p> <p><b>2021/22 update:</b></p> <p>The Council monitors Covid-19 impact and anticipates pressures in the next financial year. However, the medium and long term plans do not</p>	<p>Outstanding</p> <p>The medium-term financial plan will be updated to provide greater clarity and take account of Covid-19 impacts.</p> <p>Chief Officer - Finance</p> <p>May 2023</p>

Issue/risk	Recommendation	Agreed management action/timing
	take into account the impact to Covid-19. As a result, this recommendation remains relevant.	

# Appendix 2. Summary of 2021/22 national performance reports and briefing papers

---

## May

[Local government in Scotland Overview 2021](#)

## June

[Covid 19: Personal protective equipment](#)

## July

[Community justice: Sustainable alternatives to custody](#)

## September

[Covid 19: Vaccination programme](#)

## January

[Planning for skills](#)

[Social care briefing](#)

## February

[NHS in Scotland 2021](#)

## March

[Local government in Scotland: Financial Overview 20/21](#)

[Drug and alcohol: An update](#)

[Scotland's economy: Supporting businesses through the Covid 19 pandemic](#)

# Stirling Council

## 2021/22 Annual Audit Report

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

For the latest news follow us on social media or [subscribe to our email alerts.](#)



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
Phone: 0131 625 1500 Email: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)