

# Finance and Resources Committee

10am, Thursday, 30 April 2024

## The City of Edinburgh Council Charitable Trusts and The City of Edinburgh Council Charitable Funds - Annual Audit Plan 2023/24

Executive/routine  
Wards

Routine

### 1. Recommendations

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- 1.1 Members of the Finance and Resources Committee are asked to note:
- 1.1.1 the contents of the Annual Audit Plan for the Council's Charitable Trusts and Funds for 2023/24; and
  - 1.1.2 the intention to present the corresponding audited accounts and auditor's report to the Committee's meeting on 19 November 2024.

**Dr Deborah Smart**

Executive Director of Corporate Services

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## The City of Edinburgh Council Charitable Trusts and The City of Edinburgh Council Charitable Funds - Annual Audit Plan 2023/24

### 2. Executive Summary

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- 2.1 Audit Scotland has been appointed as the Council's external auditor for the five-year term covering financial years 2022/23 to 2026/27 inclusive. While, for the 2022/23 review year, the audit of the Council's Charitable Trusts and Funds was incorporated within the planning and reporting for the wider Council audit, for 2023/24 it is proposed that this process be separated. As such, it is anticipated that the corresponding audited accounts and auditor's report will instead be presented to the Committee's meeting on 19 November 2024.

### 3. Background

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- 3.1 In November 2022, Audit Scotland was appointed as external auditor to the Council's Charitable Trusts and Funds for a five-year term covering the period from 2022/23 to 2026/27 inclusive. The annual audit for 2023/24 therefore represents the second review year of the new appointment, with the proposed audit plan included as Appendix 1.
- 3.2 The Charities Accounts (Scotland) Regulations 2006 require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. The City of Edinburgh Council is the sole trustee for six trusts registered as Scottish charities. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
- 3.3 The audit plan comprises sections summarising the respective responsibilities of the auditor and the charitable trusts/funds, before considering the procedures and main areas of scrutiny and risk for the audit process. It also sets out anticipated proportionate consideration of wider scope aspects as they relate to the audited

bodies, focusing upon financial sustainability and arrangements to secure best value. Staff from Audit Scotland will attend the Committee meeting to provide an overview of the plan's contents and respond to any queries members may have.

## **4. Main report**

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### **Overview of plan and audit approach**

- 4.1 The initial part of the plan comprises sections setting out the respective responsibilities of Audit Scotland (as independent auditor) and the Charitable Trusts and Funds (as audited bodies) and the proposed audit strategy. This strategy includes technical commentary on the detailed financial statement audit work to be undertaken, including consideration of materiality and progress in winding up two of the bodies to be audited.
- 4.2 With a view to ensuring statutory reporting timescales for the main Council audit are met, it is proposed that the audited accounts and accompanying auditor's report be separately reported to the meeting of the Finance and Resources Committee on 19 November. A related timetable of key audit scrutiny and associated outputs (included on page 13 of the plan) has been developed.

### **Wider scope**

- 4.3 In addition to the review of the financial statements, the audit plan incorporates a proportionate assessment of "wider scope" elements, focusing in particular upon financial sustainability and arrangements to secure best value.

## **5. Next Steps**

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- 5.1 External audit activity will proceed in line with the schedule shown on page 13 of the annual audit plan.

## **6. Financial impact**

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- 6.1 The proposed audit fee is consistent with the level of provision assumed within the Trusts' and Funds' financial planning.
- 6.2 The wider scope aspects of the external audit will assess the appropriateness and adequacy of the Council's arrangements in respect of ensuring financial sustainability.

## **7. Equality and Poverty Impact**

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- 7.1 There are no direct impacts arising from the report's contents.

## **8. Climate and Nature Emergency Implications**

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8.1 There are no direct impacts arising from the report's contents.

## **9. Risk, policy, compliance, governance and community impact**

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9.1 The Committee's remit includes the review of all matters relating to external audit of the Charitable Trusts and Charitable Funds.

9.2 The Council, as trustee, has overall responsibility for ensuring that:

- i. there are appropriate systems of control;
- ii. proper accounting records are maintained which disclose the financial position of the charities;
- iii. suitable accounting policies are selected and applied consistently;
- iv. judgements and estimates are reasonable and prudent;
- v. assets of the charities are safeguarded against unauthorised use or disposition; and
- vi. reasonable steps for the prevention and detection of fraud are taken and reasonable assurances are provided that the charities are operating efficiently and effectively.

## **10. Background reading/external references**

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10.1 [The City of Edinburgh Council Charitable Trusts and The City of Edinburgh Council Charitable Funds – Audit of 2022/23 Annual Accounts](#), Finance and Resources Committee, 21 September 2023

## **11. Appendices**

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11.1 Appendix 1 – The City of Edinburgh Council Charitable Trusts and The City of Edinburgh Council Charitable Funds – Annual Audit Plan, 2023/24

# The City of Edinburgh Council Charitable Trusts and the City of Edinburgh Council Charitable Funds

Annual Audit Plan 2023/24



 AUDIT SCOTLAND

Prepared for the trustees of CECCT and CECCF  
March 2024

# Contents

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Introduction	3
Annual accounts	5
Wider Scope and Best Value	10
Reporting arrangements, timetable, and audit fee	12
Other matters	14

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# Introduction

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## Summary of planned audit work

1. This document summarises the work plan for our 2023/24 external audit of the City of Edinburgh Council Charitable Trusts (CECCT) and the City of Edinburgh Council Charitable Funds (CECCF), collectively referred to as the Trusts. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts. The other information comprises the Trustee's Annual Report
- consideration of arrangements in relation to wider scope areas of financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes (CECCT)
- concluding on financial sustainability (CECCF)
- consideration of Best Value arrangements

2. The Charities Accounts (Scotland) Regulations 2006 require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. The City of Edinburgh Council is the sole trustee for six trusts registered as Scottish charities. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

## Respective responsibilities of the auditor and Audited Body

3. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and the Trusts. Key responsibilities are summarised below.

### Auditor responsibilities

4. My responsibilities as appointed auditor are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

5. Auditors in the public sector give independent opinions on the financial statements and other information within the annual accounts. We also review and

report on the wider scope arrangements in place at the CECCT. In doing this, we aim to support improvement and accountability.

**6.** The Accounts Commission has appointed Christopher Gardner, Senior Audit Manager, as external auditor of the Trusts for the period from 2022/23.

### **CECCT and CECCF responsibilities**

**7.** The Trusts are responsible for maintaining adequate accounting records and internal controls and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

**8.** The Trusts have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance, propriety, and regularity that enable them to deliver their objectives.

### **Adding Value**

**9.** We aim to add value by: tailoring audit work to the circumstances of the Trusts and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Finance and Resources Committee; and by recommending and encouraging good practice. In so doing, we will help the Trusts promote improved standards of governance, better management and decision making, and more effective use of resources.



# Annual accounts

## Introduction

**10.** The annual accounts are an essential part of demonstrating the Trusts' stewardship of resources and their performance in the use of those resources.

**11.** As appointed auditor, I am required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Notes 10 and 11 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

**12.** Our work is focussed on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

## Materiality

**13.** The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2023/24 audit

**14.** We assess materiality at different levels. The materiality values for the Trusts are set out in [Exhibit 1](#).

## Exhibit 1

### 2023/24 Materiality levels for CECCT and CECCF

Materiality	CECCT	CECCF
<p><b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Trusts' operations. For the year ended 31 March 2024, we have set our materiality at 1% of net assets based on the audited financial statements for 2022/23.</p>	£160,000	£895
<p><b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds</p>	£104,000	£582

performance materiality, this could indicate that further audit procedures are required. Using our professional judgement, we have assessed performance materiality at 65% of planning materiality.

<b>Reporting threshold</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. We have set this threshold at 5% of planning materiality.	£8,000	£45
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Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**15.** Our risk assessment draws on our cumulative knowledge of the Trusts, their major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees, and a review of supporting information.

**16.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management, and where relevant, report them to those charged with governance.

**17.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

### Exhibit 2

#### 2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls (CECCT and CECCF)</b></p> <p>As stated in ISA (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>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> <li>• Detailed testing of journal entries.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Focussed testing of accounting accruals and prepayments.</li> <li>• We will assess any changes to the methods and underlying assumptions used to prepare</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p><b>2. Diverse nature of non-current asset portfolio (CECCT)</b></p> <p>CECCT has a diverse portfolio of non-current assets, including historic buildings, monuments, works of art and other artefacts. These assets are included in the accounts with a range of different valuation policies, categories, and disclosures.</p> <p>The measurement, valuation and disclosures of these material balances require significant accounting estimates and judgement.</p> <p>The variation in nature and inherent characteristics of these assets means there is scope for material misstatement in the annual accounts.</p>	<ul style="list-style-type: none"> <li>Ongoing work carried out by the finance, legal and estates teams to verify the accounting treatment, valuation and legal status of these assets.</li> </ul>	<p>accounting estimates compared to the prior year.</p> <ul style="list-style-type: none"> <li>For all non-current assets, we will assess the appropriateness of accounting treatment, classification and the estimates and assumptions involved in their valuations.</li> <li>We will assess the information provided to the valuer, obtain an understanding of management's involvement in the valuation process and evaluate the competence, capabilities, and objectivity of the valuer.</li> <li>Review the accounting policy for all non-current assets and consider whether it is reasonable and consistent with other disclosures in the financial statements.</li> <li>Testing to confirm the ownership and existence of non-current assets.</li> </ul>
<p><b>3. Valuation of Miss Jean Fletcher Watson Bequest (CECCT)</b></p> <p>The value of the Jean F Watson collection disclosed in the accounts is based on an external revaluation which was carried out in 2014/15. As a long period of time has elapsed since the last full valuation, there is increased risk and uncertainty over the accuracy of the value of the</p>	<ul style="list-style-type: none"> <li>Annual impairment review carried out by the curator.</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the approach taken to ensure that the valuation at 31 March 2024 is materially correct.</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
collection disclosed in the accounts.		

Source: Audit Scotland

**18.** As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk for the Trusts as we have concluded that the income streams are less complex and predictable in nature, and there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

**19.** In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. For the Trusts, expenditure consists of generally lower-risk, predictable transactions such as recharges of services and governance costs. We have rebutted this risk for the Trusts as we consider, given the nature of expenditure, that there is limited incentive for the manipulation of expenditure recognition in the financial statements.

**20.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

## Other areas of audit focus

**21.** As part of our assessment of audit risks, we have identified areas where we consider there is also a risk of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risks, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

**22.** The areas of specific audit focus are:

- **Disclosure of the winding up of Lauriston Castle Trust (CECCT).**

The legal process to wind up the Trust and transfer ownership to the City of Edinburgh Council was initiated in January 2024. The expected timescale for completion is three to six months.

- **Disclosure of the winding up of Boyd Anderson Trust (CECCF).**

The remaining funds are being used to build a log cabin and storage space at Lagganlia. Construction delays have lasted several years and the latest estimated date for completion and winding up of the Trust is September 2024.

**23.** There should be sufficient disclosure in the Trustee's annual report and notes to the accounts to support the basis of preparation and to confirm that the basis of preparation has no material impact on the value of assets and liabilities.

# Wider Scope and Best Value

## Introduction

**24.** Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit and requires auditors to consider and conclude on the effectiveness and appropriateness of the arrangements in place for each wider scope area in audited bodies.

**25.** The four wider scope areas are: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes. Proportionate work will be undertaken for CECCT.

**26.** The Code of Audit Practice includes provisions relating to the audit of less complex bodies. Where the application of the full wider 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 Trustee's annual report and the financial sustainability of the body and its services.

**27.** We plan to apply the less complex body provision of the Code to the 2023/24 audit of CECCF. Our wider scope work will therefore focus on the financial sustainability of CECCF and the services that it delivers over the medium to long term, and the arrangements in place for securing best value.

## Wider scope risks

**28.** We have identified significant risks in the wider scope areas set out in [Exhibit 3](#). This exhibit sets out the risks, management's sources of assurance for the risks, and the further audit procedures we plan to perform to gain assurances over the risks.

## Exhibit 3

### 2023/24 wider scope risks

Description of risk	Management's sources of assurance	Planned audit response
<p><b>1. Lack of awareness and applicants for the Edinburgh Education Trust (CECCT)</b></p> <p>The Edinburgh Education Trust awards grants to schools and individuals, but activity in the past few years</p>	<ul style="list-style-type: none"> <li>Efforts are being made to restart the panel (suspended due to the pandemic) which considers funding applications for looked-after children.</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring of in-year activity and efforts being made to increase applications and awards.</li> </ul>

Description of risk	Management's sources of assurance	Planned audit response
<p>has been minimal. The value of the trust's assets grows each year as it accumulates interest and returns on its investments, but the total value of awards each year remains very low relative to the total value of funds available.</p> <p>The Edinburgh Education Trust had cash and investments totalling nearly £1.3 million at 31 March 2023. The awards of £3,000 in 2022/23 represent only 0.2% of available funds. The trust's cash balance is forecast to increase by £24,000 to £189,000 at 31 March 2024.</p> <p>There is a risk that the Trust is not fully meeting its purpose due to the prolonged period of low activity.</p>	<ul style="list-style-type: none"> <li>• Work has recently started to consider the development of a strategy which aims to increase awareness of the funding available.</li> </ul>	

Source: Audit Scotland

**29.** Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years.

## Best Value

**30.** Auditors have a duty to be satisfied that bodies that fall within section 106 of the Local Government (Scotland) Act 1973 have made proper arrangements to secure Best Value. We will consider how the Trusts demonstrate that they are meeting their Best Value responsibilities and we will report our findings as part of our Annual Audit Report.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**31.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

**32.** We will provide:

- Independent Auditor's Reports to the CECCT and CECCF and the Accounts Commission setting out our opinions on the annual accounts
- The Trusts and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

**33.** [Exhibit 4](#) outlines the committee dates for our audit outputs. We will work towards delivering the outputs by the statutory deadline of 30 September over the period of the audit appointment.

## Exhibit 4 2023/24 Audit outputs

Audit Output	Finance and Resources Committee Date
Annual Audit Plan	30 April 2024
Independent Auditor's Reports	19 November 2024
Annual Audit Report	19 November 2024

Source: Audit Scotland

**34.** All Annual Audit Plans and the outputs detailed in [Exhibit 4](#), and any other outputs on matters of public interest, will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).





## Timetable

**35.** To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 5](#) that has been discussed with management.

**36.** We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

### Exhibit 5 Proposed annual accounts timetable

 Key stage	 Provisional Date
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	5 August 2024
Latest date for final clearance meeting	30 September 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Reports	12 November 2024
Agreement of audited and unsigned annual accounts	12 November 2024
Issue of Annual Audit Report to those charged with governance.	12 November 2024
Signed Independent Auditor's Report	19 November 2024

Source: Audit Scotland

## Audit fee

**37.** In determining the audit fee, we have taken account of the risk exposure of the Trusts and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The proposed audit fee for 2023/24 is £9,540.

**38.** In setting the fee for 2023/24, we have assumed that the Trusts have effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

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# Other matters

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## Internal audit

**39.** We understand there is no internal audit work planned for the Trusts in 2023/24 however we will liaise with the City of Edinburgh Council audit team and assess any internal audit findings which may impact on the Trusts.

## Independence and objectivity

**40.** The appointed auditor is independent of the Trusts in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

**41.** Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard including an annual *'fit and proper'* declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**42.** The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. We are not aware of any such relationships pertaining to the audit of the Trusts.

## Audit Quality

**43.** Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

**44.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.
- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions

reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

- 45.** To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.
- 46.** Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.
- 47.** The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.
- 48.** Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

# The City of Edinburgh Council Charitable Trusts and the City of Edinburgh Council Charitable Funds

Annual Audit Plan 2023/24

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

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