



The Scottish Parliament
Pàrlamaid na h-Alba

PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE

AGENDA

16th Meeting, 2018 (Session 5)

Thursday 7 June 2018

The Committee will meet at 9.00 am in the James Clerk Maxwell Room (CR4).

1. **Decision on taking business in private:** The Committee will decide whether to take items 4, 5 and 6 in private and to consider its draft report on its post-legislative scrutiny of the biodiversity and biodiversity reporting duties in private at future meetings.

2. **Post-legislative Scrutiny Biodiversity and Biodiversity Reporting Duties:** The Committee will take evidence from—

Roseanna Cunningham, Cabinet Secretary for Environment, Climate Change and Land Reform, and Hugh Dignon, Head of Wildlife Management and Protected Areas, Scottish Government;

Sally Thomas, Director of Policy and Advice, Scottish Natural Heritage.

3. **Section 22 reports:** The Committee will take evidence on the Auditor General for Scotland's reports entitled "The 2016/17 audit of Edinburgh College" and "The 2016/17 audit of New College Lanarkshire" from—

Caroline Gardner, Auditor General for Scotland;

Helen Russell, Senior Audit Manager, and Mark MacPherson, Senior Manager, Audit Scotland;

Lucy Nutley, Director, Public Services Audit, Mazars.

4. **Section 22 reports:** The Committee will consider the evidence heard at agenda item 3 and take further evidence from—

Caroline Gardner, Auditor General for Scotland;

Helen Russell, Senior Audit Manager, and Mark MacPherson, Senior

Manager, Audit Scotland;

Lucy Nutley, Director, Public Services Audit, Mazars.

5. **Post-legislative Scrutiny Biodiversity and Biodiversity Reporting Duties:** The Committee will consider the evidence received as part of its post-legislative scrutiny of the biodiversity and biodiversity reporting duties.
6. **Work programme:** The Committee will consider its approach to developing its work programme.

Lucy Scharbert
Clerk to the Public Audit and Post-legislative Scrutiny Committee
Room T3.60
The Scottish Parliament
Edinburgh
Tel: 0131 348 5451
Email: papls.committee@parliament.scot

The papers for this meeting are as follows—

Agenda item 2

Note by the Clerk

PAPLS/S5/18/16/1

PRIVATE PAPER

PAPLS/S5/18/16/2
(P)

Agenda item 3

Note by the Clerk

PAPLS/S5/18/16/3

PRIVATE PAPER

PAPLS/S5/18/16/4
(P)

Agenda item 6

PRIVATE PAPER

PAPLS/S5/18/16/5
(P)

Public Audit and Post-legislative Scrutiny Committee

16th Meeting, 2018 (Session 5), Thursday 7 June 2018

Post-legislative Scrutiny of Biodiversity and Biodiversity Reporting Duties

Introduction

1. The Committee has agreed to undertake post-legislative scrutiny on the biodiversity and biodiversity reporting duties under the Nature Conservation (Scotland) Act 2004 and Wildlife and Natural Environment (Scotland) Act 2011. The duties placed on public bodies are set out in the Annexe.

2. At its meeting on [31 May 2018](#) the Committee took evidence in a roundtable format from a selection of public bodies and stakeholders. At its meeting today it will take evidence from the Cabinet Secretary for the Environment, Climate Change and Land Reform.

Background

3. On 7 December 2017 the Committee heard informally from the stakeholders who had made the post-legislative scrutiny suggestion, prior to agreeing its next steps. The main issues raised by the stakeholders at the informal discussion and in their written submissions were:

- concerns that the purpose of the biodiversity and reporting duties was not being met;
- that there appears to be confusion amongst public bodies about the responsibility placed on them by the duties;
- different public bodies interpret the biodiversity duty in different ways which limits the impact of this requirement on halting biodiversity loss.

4. At its meeting on 18 January 2018 the Committee agreed to undertake a short inquiry focusing on the extent to which the biodiversity and reporting duties placed on public bodies have been successful.

Call for evidence

5. The Committee issued a [call for evidence](#) which ran from 29 January to 23 March 2018. In addition to being posted online and tweeted on the Committee's twitter feed it was also emailed directly to approximately 140 public bodies and environmental stakeholders. In total 14 written submissions were received and have been posted [online](#).

**Clerks to the Committee
June 2018**

Biodiversity and biodiversity reporting duties on public bodies

The duties on public bodies are as follows:

Duty to further the conservation of biodiversity

(1) It is the duty of every public body and office-holder, in exercising any functions, to further the conservation of biodiversity so far as is consistent with the proper exercise of those functions.

(2) In complying with the duty imposed by subsection (1) a body or office-holder must have regard to—

(a) any strategy designated under section 2(1), and

(b) the United Nations Environmental Programme Convention on Biological Diversity of 5 June 1992 as amended from time to time (or any United Nations Convention replacing that Convention).

Reports on compliance with biodiversity duty

(1) A public body must prepare and publish a biodiversity report within 3 years of—

(a) the base date,

(b) the date on which a report was last published by the body under this subsection.

Public Audit and Post-legislative Scrutiny Committee

16th Meeting, 2018 (Session 5), Thursday 7 June 2018

**Section 22 reports - 2016/17 audits of Edinburgh College and New College
Lanarkshire**

Introduction

1. At its meeting today, the Committee will take evidence from the Auditor General on two section 22 reports—
 - 2016/17 audit of Edinburgh College
 - 2016/17 audit of New College Lanarkshire
2. The Auditor General has prepared a briefing on the key messages from each report and these, along with the relevant report, are attached in the Annexe.

**Clerks to the Committee
June 2018**

REPORT BY THE AUDITOR GENERAL FOR SCOTLAND
THE 2016/17 AUDIT OF EDINBURGH COLLEGE

1. The Auditor General's report on the 2016/17 audit of Edinburgh College was published on 27 April 2018.
2. This is the third consecutive year in which the Auditor General has reported on Edinburgh College. In 2016, the college did not achieve its student activity targets and was facing concerns about its financial sustainability. Since then, the college has been working with the Scottish Funding Council (SFC) to implement its Transformation Plan.
3. This report, on the 2016/17 financial year, highlights that the college is making good progress with its Business Transformation Plan. While voluntary severance delivered less savings than planned, the college achieved savings from other sources. Its financial deficit has reduced and it exceeded its activity targets for the first year since it was established. The SFC provided £2.9m additional financial support in 2016/17 and this will be repayable through adjustments to future grant funding.
4. The college still has some work to do and further savings will be required in 2017/18. The college's financial position remains challenging but the college's in-year financial monitoring indicates that the position has further improved during 2017/18. A new Chair of the Board was appointed in March 2018 and the Principal has announced that she intends to retire in September 2018. The new leadership team needs to continue the process of transformation to secure the college's future financial sustainability.

The 2016/17 audit of Edinburgh College



AUDITOR GENERAL 

Prepared for the Public Audit and Post-Legislative Scrutiny Committee by the Auditor General for Scotland
Made under section 22 of the Public Finance and Accountability (Scotland) Act 2000
April 2018

Auditor General for Scotland

The Auditor General's role is to:

- appoint auditors to Scotland's central government and NHS bodies
- examine how public bodies spend public money
- help them to manage their finances to the highest standards
- check whether they achieve value for money.

The Auditor General is independent and reports to the Scottish Parliament on the performance of:

- directorates of the Scottish Government
- government agencies, eg the Scottish Prison Service, Historic Environment Scotland
- NHS bodies
- further education colleges
- Scottish Water
- NDPBs and others, eg Scottish Police Authority, Scottish Fire and Rescue Service.

You can find out more about the work of the Auditor General on our website:

www.audit-scotland.gov.uk/about-us/auditor-general 

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

Contents

Introduction	4
2016/17 audit opinion	4
Current financial position and future sustainability	4
Conclusion	6

Introduction

1. I have received the audited accounts and the independent auditor's report for Edinburgh College for 2016/17. I am submitting these financial statements and the independent auditor's report under section 22(4) of the Public Finance and Accountability (Scotland) Act 2000, together with this report that I have prepared under section 22(3) of the Act.
2. I have prepared two previous reports on Edinburgh College under section 22(3), for [2014/15](#) and [2015/16](#), to draw Parliament's attention to concerns about the financial sustainability of the college.
3. In my 2015/16 report (March 2017) I concluded that the college had put in place more robust governance arrangements and while there was an overall picture of progress and improvement, the college's financial position remained challenging.
4. The purpose of this report is to draw Parliament's attention to the progress Edinburgh College has made towards financial sustainability. My report is based on information provided through the 2016/17 audit of Edinburgh College and additional work undertaken by the auditor.

2016/17 audit opinion

5. The auditor issued an unqualified opinion on Edinburgh College's financial statements for 2016/17. The college reported an operating deficit of £2.479 million for 2016/17 (2015/16 £7.035 million deficit) which compared well with the business transformation plan (BTP)¹ forecast deficit of £3.814 million.
6. Colleges' accounts include an analysis of the underlying financial position which removes items such as pension and depreciation adjustments and other exceptional items. Excluding these items and the £2.9 million additional financial support provided by the Scottish Funding Council (SFC), the underlying position for Edinburgh College for 2016/17 was a £2.544 million deficit (2015/16 £3.862 million deficit). The £2.9 million additional financial support provided by the SFC will be repayable through adjustments to future grant funding.
7. The auditor highlighted that the college exceeded the target agreed with the SFC for learning activity in 2016/17 and that the college met its financial targets for 2016/17. The auditor also noted that the college will need to ensure that the savings achieved to date are sustained in future years.

Current financial position and future sustainability

Financial position

8. The auditor confirmed that the college has established good monitoring processes for the BTP which involves regular monitoring group meetings involving the college's Executive Team and the SFC.

¹ The college developed its business transformation plan to help it move to a sustainable financial position by improving operations and the delivery of core activity.

-
9. As noted, the college's financial position had improved by the end of 2016/17. For 2017/18, the BTP forecast a deficit of £0.546 million, followed by a surplus of £0.584 million in 2018/19. In the college's management accounts for the six months to January 2018, the projected deficit for the year had increased to £0.56 million, slightly above the BTP forecast.
 10. In November 2016, the SFC provided written assurances to the college that it will continue to support the college through to 2018/19, when the transformation plan is due to be fully implemented. The £2.9 million additional financial support provided by the SFC will be repayable through adjustments to future grant funding.

Activity targets

11. The financial sustainability of Edinburgh College is dependent on its ability to deliver its annual activity target. The college's activity target for 2016/17 was 186,028 credits. It delivered a total of 186,978 credits. This is the first time since the college merger in 2012 that the college has achieved its activity target.
12. The SFC and the college agreed an increased total activity target of 187,742 credits for 2017/18. The college reports that it had delivered 188,476 credits by mid-February 2018. This means that the college has met its activity targets for 2017/18 and is now in discussion with the SFC to secure additional funding. The college plans to continue to seek modest increases to its activity target. Growth will depend on the availability of SFC funding and on successful delivery of the college's new curriculum.

Planned savings

13. The BTP is now in its third and final year. At the February 2018 meeting of the college's Policy and Resources Committee, management advised members that the majority of projects were either closed or in their final stages, and that the college was preparing formal project closure reports and lessons learned reviews. Formal closure of the BTP has still to take place; this is likely to be later in 2018 and will require SFC approval.
14. The college planned for four voluntary severance schemes from 2015/16 to 2017/18, with a target reduction of around 134 FTE staff. The college anticipates that, in total, these schemes will deliver recurring savings of £4.6 million by the end of 2018/19. The SFC is providing £3.3 million of support for these schemes. The three schemes implemented to date have resulted in 112 FTE staff leaving which delivered savings of £3.55 million.
15. The fourth scheme was launched in March 2018 with a target saving of £0.35 million. Achieving this saving will be challenging. Total savings from the voluntary severance schemes will not achieve the original anticipated target. The college is considering alternative options to achieve the necessary savings.
16. In addition to savings generated from the three voluntary severance schemes to date, the college has achieved savings from other sources. These other savings include deleting posts from the establishment and operational savings such as property and IT costs. These other

savings exceeded the target for 2016/17, generating £1.34 million against a target of £0.38 million.

17. The BTP sets out total forecast savings (including voluntary severance savings) of £5.43 million over the three years to the end of 2017/18. At the end of 2016/17, savings had exceeded the target of £4.63 million by £0.26 million. The college is looking to achieve further savings of £0.54 million in 2017/18.
18. By the end of January 2018, the college reported savings of £0.15 million. This leaves a gap of £0.39 million to be achieved in the second half of the financial year. The college is confident that the savings will be achieved.
19. In September 2017, the college's Board of Management approved the new Strategic Plan for 2017-22 and associated 'Blueprint'. The Blueprint describes how the college will deliver the vision, mission and strategic aims of the Strategic Plan, and will be managed by a portfolio board made up of Executive Team members and the college Programme Management Office.

Conclusion

20. The college has made good progress in its BTP with the majority of projects closed or in the final stages of completion. Learning activity targets for 2017/18 have been met. Management are confident that the planned financial position will be achieved. They acknowledge that while further action is required and that risks remain, the college is on track to return to a sustainable financial position.
21. The College Principal has announced that she intends to retire from September 2018. The principal has led the college through its transformation. A new Chair of the Board was appointed in March 2018, replacing the current chair who had held the position since incorporation in 2012. The new chair has been the Principal and Vice Chancellor of Aberdeen University for eight years. The challenge for the new leadership team is to continue the process of transformation to secure the college's future financial sustainability.
22. As with other colleges, Edinburgh continues to face financial pressures. For example, it will need to meet the costs arising from the national pay awards and increased employer pension contributions.
23. It is imperative that the college continues to closely monitor its financial performance to ensure that targets are met and that financial sustainability is achieved. Leadership capacity and the momentum for transformation need to be continued and maintained over this period of change.

The 2016/17 audit of Edinburgh College

This report is available in PDF and RTF formats,
along with a podcast summary at:

www.audit-scotland.gov.uk 

If you require this publication in an alternative
format and/or language, please contact us to
discuss your needs: 0131 625 1500

or info@audit-scotland.gov.uk 

For the latest news, reports
and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

T: 0131 625 1500 E: info@audit-scotland.gov.uk 

www.audit-scotland.gov.uk 

REPORT BY THE AUDITOR GENERAL FOR SCOTLAND
THE 2016/17 AUDIT OF NEW COLLEGE LANARKSHIRE

1. The Auditor General has prepared a report under section 22 of the Public Finance and Accountability (Scotland) Act 2000 on the audit of the 2016/17 accounts for New College Lanarkshire. The auditor gave an unqualified opinion on New College Lanarkshire's financial statements for 2016/17 but has highlighted concerns about the college's financial sustainability.
2. *Scotland's colleges 2017* reported that New College Lanarkshire had faced cash flow pressures during 2015/16. The college took some early steps to mitigate the financial pressures but its financial difficulties continued into 2016/17. It made a formal request for financial support from the SFC in January 2017. The SFC provided an advance of £1.9 million to support the college in the short-term, on the condition that the college develop a business plan to address the underlying cost pressures. The advance has been repaid.
3. The college has been working closely with the Scottish Funding Council on its plan, which proposes a number of actions to reduce costs over the period to 2021/22. The college has also taken steps to improve the quality of financial performance monitoring and forecasting.
4. The SFC provided additional funding of £1.1 million to the college in 2017/18. The college has taken some steps to reduce costs but expects that it will require further funding to implement its business plan. It is working with the SFC to agree what further funding and support will be required.

The 2016/17 audit of New College Lanarkshire



AUDITOR GENERAL 

Prepared for the Public Audit and Post-Legislative Scrutiny Committee by the Auditor General for Scotland
Made under section 22 of the Public Finance and Accountability (Scotland) Act 2000
April 2018

Auditor General for Scotland

The Auditor General's role is to:

- appoint auditors to Scotland's central government and NHS bodies
- examine how public bodies spend public money
- help them to manage their finances to the highest standards
- check whether they achieve value for money.

The Auditor General is independent and reports to the Scottish Parliament on the performance of:

- directorates of the Scottish Government
- government agencies, eg the Scottish Prison Service, Historic Environment Scotland
- NHS bodies
- further education colleges
- Scottish Water
- NDPBs and others, eg Scottish Police Authority, Scottish Fire and Rescue Service.

You can find out more about the work of the Auditor General on our website:

www.audit-scotland.gov.uk/about-us/auditor-general 

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

Contents

Introduction	4
The auditor's opinion.....	4
Background.....	4
Financial difficulties.....	4
Initial action to address cash flow problems	5
Future financial sustainability.....	6
Conclusion	6

Introduction

1. I have received the audited financial statements and the independent auditor's report for New College Lanarkshire for 2016/17. I am submitting these financial statements and the independent auditor's report under section 22(4) of the Public Finance and Accountability (Scotland) Act 2000, together with this report that I have prepared under section 22(3) of the Act.
2. The purpose of this report is to draw Parliament's attention to the financial challenges New College Lanarkshire faces and the potential impact on its longer-term financial sustainability.

The auditor's opinion

3. The auditor gave an unqualified opinion on New College Lanarkshire's financial statements for 2016/17 but has highlighted concerns about the college's financial sustainability. In 2016/17, the Scottish Funding Council (SFC) provided the college with £1.9 million advance funding from the college's 2017/18 allocation. The college's underlying deficit in 2016/17 was £560,000 (one per cent of total income).

Background

4. New College Lanarkshire is an independent body with charitable status as defined by the Further and Higher Education (Scotland) Act 1992. The college was established in November 2013 by the merger of Cumbernauld College and Motherwell College. Coatbridge College then joined in April 2014.
5. New College Lanarkshire is a regional college governed by the Lanarkshire Board. The Lanarkshire Board is the Regional Strategic Body. As well as being responsible for the governance of New College Lanarkshire, the Lanarkshire Board has statutory responsibilities in relation to South Lanarkshire College. The Lanarkshire Board has responsibility for ensuring that both colleges provide high-quality further and higher education.
6. In 2016/17, there were 16,385 learners at New College Lanarkshire and it employed 1,007 staff. Income for 2016/17 was £55.1 million.
7. [Scotland's colleges 2017](#) reported that New College Lanarkshire had faced cash flow pressures during 2015/16.¹ The college's cash flow problems continued during 2016/17 and the college required financial support from the SFC.

Financial difficulties

8. New College Lanarkshire's financial difficulties became apparent in 2015/16. As [Scotland's colleges 2017](#) noted, the college indicated its cash flow problems were due to a combination of lower than expected levels of fee income and higher than expected costs associated with

¹ Scotland's colleges 2017, Audit Scotland, June 2017. Exhibit 8, page 20.

national bargaining, pensions and national insurance contributions. Despite the college taking steps to address these pressures, the financial difficulties continued during 2016/17.

9. Colleges generally operate on narrow margins. This means that relatively small changes in income or expenditure can push a college from a surplus into a deficit position and vice versa. New College Lanarkshire has indicated that a number of factors contributed to it setting a very tight budget in 2015/16. As well as the cost increases for pensions and national insurance contributions, there were unexpected costs associated with Coatbridge College. While the costs presented the college with challenges, it had incorporated these into its financial plans for 2015/16 and had forecast a break-even position for that year.
10. The college's budget for 2015/16 included a target of £6.1 million for Fee and Educational Contract Income. However, this proved to be overly ambitious and the college received only £5.2 million. The college also did not plan fully for some of the costs associated with national bargaining. After 20 years of locally negotiating staff pay, terms and conditions, the Scottish Government reintroduced national bargaining to the college sector. In March 2016, the National Joint Negotiating Committee agreed pay increases for all college staff for 2015/16 (backdated to April 2015) and 2016/17. [Scotland's colleges 2016](#) highlighted national bargaining as a cost pressure and recommended that colleges develop long-term financial strategies, underpinned by medium-term plans, which take account of significant financial pressures.²
11. Negotiations on national bargaining were ongoing when New College Lanarkshire set its budget, so the college could not have predicted a precise cost for this. However, it did not include any cost in its budget and the final additional cost was £400,000.

Initial action to address cash flow problems

12. During 2015/16, the college tried to manage its cash flow problems. It delayed payments to creditors and sought to receive quicker payments from debtors, but this did not address the underlying problems. In the summer of 2016, the Chair of the Lanarkshire Board and the college principal were concerned that there had been significant fluctuations in the college's financial position late in the financial year, when it was too late to take corrective action. In July 2016, at the same time as making internal enquiries of staff, the college began discussions with the SFC about these concerns. The college indicated that it was forecasting a deficit position for 2015/16 and that it was likely to experience cash flow problems. The SFC and New College Lanarkshire continued to discuss the financial position over the following months.
13. At the September 2016 meeting of the college's Finance Committee, the Chair of the Lanarkshire Board and college's principal informed members about financial reporting concerns. They also informed the committee of their decision to commission an external review of the college's finance function, including skills and reporting arrangements. The committee supported this action. The Board's Chairs' Committee considered the report in

² Scotland's colleges 2016, Audit Scotland, June 2016.

November 2016 and established a sub-committee to oversee the college's response to the findings.

14. The college's internal auditors also reviewed its budgetary controls processes. The internal audit identified major weaknesses in systems. The college's Audit Committee considered the internal audit findings in November 2016. The college put in place an action plan and has addressed the eight recommendations, including improving its financial reporting.
15. College management informed the Lanarkshire Board in October 2016 that the impact of the 2015/16 cost pressures would result in a forecast deficit for 2016/17. In December 2016, the college forecast that the cash shortfall would be £2 million by March 2017 and made a formal request for financial support to the SFC in January 2017. The SFC provided £1.9 million to the college in July 2017. This was advance funding, and the SFC reduced the college's 2017/18 funding by the same amount. The SFC provided the advance funding on the condition that the college develop a Business Scenario Plan to address the underlying cost pressures

Future financial sustainability

16. Since we reported our concerns in *Scotland's colleges 2017*, the college has been working closely with the SFC on its Business Scenario Plan. This proposes a number of actions to reduce costs over the period 2017/18 to 2021/22. Options include changes to operating structures and to infrastructure, all of which would require significant capital and revenue funding in the first instance.
17. Developing the plan has been an iterative process, with the SFC providing feedback to the college on the options. The college submitted a draft plan to the SFC for review in May 2017. A second draft was submitted in August 2017, and a further draft was submitted in April 2018. The college is starting to implement some approved elements of the plan. For example, in November 2017, the SFC agreed to provide the college with strategic funding of £866,000 for a voluntary severance scheme and, in February 2018, it agreed a further £225,000. These are one-off payments that the college does not have to repay.
18. The college's underlying deficit in 2016/17 was £560,000 (one per cent of total income), compared to an underlying deficit of £2.2 million in 2015/16 (four per cent of total income). While the college has yet to finalise the Business Scenario Plan, it implemented some cost saving measures in 2016/17, including reducing both its estate and its information and communication technology costs. This delivered savings of around £2 million. The draft Business Scenario Plan forecasts underlying deficits of £657,000 in 2017/18 and £346,000 in 2018/19. It is forecasting a surplus of £1.1 million in 2019/20, and surpluses of £997,000 in 2020/21 and £916,000 in 2021/22.

Conclusion

19. In *Scotland's colleges 2017*, I commented on the issues New College Lanarkshire faced during 2015/16. The college had to absorb a number of unexpected costs in 2014/15, which led to it setting a very tight budget for 2015/16. However, the college did not plan effectively

for all known additional costs and was overly optimistic in its assumptions for generating income in 2015/16. While the college made some savings these were not enough and its financial difficulties continued in 2016/17. It received an advance of its 2017/18 allocation from the SFC. The college also received additional strategic funding from the SFC in 2017/18 and expects it will require further additional funding to bring it to a stable financial position. At the time of this report, the SFC and the college had yet to agree the amount of funding. The college has taken steps to improve the quality of financial performance monitoring and forecasting. It is working with the SFC to deliver a sustainable business model. I have asked the auditor to keep the position under review.

The 2016/17 audit of New College Lanarkshire

This report is available in PDF and RTF formats,
along with a podcast summary at:

www.audit-scotland.gov.uk 

If you require this publication in an alternative
format and/or language, please contact us to
discuss your needs: 0131 625 1500

or info@audit-scotland.gov.uk 

For the latest news, reports
and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

T: 0131 625 1500 E: info@audit-scotland.gov.uk 

www.audit-scotland.gov.uk 