



OFFICIAL REPORT
AITHISG OIFIGEIL

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Scottish Commission for Public Audit

Wednesday 19 June 2019

Session 5

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SCOTTISH COMMISSION FOR PUBLIC AUDIT

1st Meeting 2019, Session 5

COMMISSION MEMBERS

- *Colin Beattie (Midlothian North and Musselburgh) (SNP) (Chair)
- *Bill Bowman (North East Scotland) (Con) (Deputy Chair)
- *Alison Johnstone (Lothian) (Green)
- *Rona Mackay (Strathkelvin and Bearsden) (SNP)
- *Jenny Marra (North East Scotland) (Lab)

*attended

THE FOLLOWING ALSO PARTICIPATED:

- Steven Cunningham (Alexander Sloan)
- Stuart Dennis (Audit Scotland)
- Caroline Gardner (Auditor General for Scotland)
- Ian Leitch (Audit Scotland)
- Diane McGiffen (Audit Scotland)

LOCATION

The Adam Smith Room (CR5)

Scottish Commission for Public Audit

Meeting of the Commission

Wednesday 19 June 2019

[The Chair opened the meeting at 10:00]

Decision on Taking Business in Private

The Chair (Colin Beattie): Good morning and welcome to the first meeting in 2019 of the Scottish Commission for Public Audit. As always, I ask at the outset for members and witnesses to keep questions and answers concise and to the point. Moreover, I ask as a matter of formality that members put their electronic devices into silent mode.

Agenda item 1 is a decision on taking business in private. Do members agree to take agenda item 3 in private?

Members *indicated agreement.*

Audit Scotland Annual Report and Accounts for the Year to 31 March 2019

10:00

The Chair: Agenda item 2 is an evidence-taking session on Audit Scotland's annual report and accounts for the year ending 31 March 2019. A copy of the annual report and accounts is included in members' meeting papers.

I welcome to the meeting Ian Leitch, chair of the board of Audit Scotland. He is accompanied by Caroline Gardner, Auditor General for Scotland, and, from Audit Scotland, Diane McGiffen, chief operating officer, and Stuart Dennis, corporate finance manager. I invite Ian Leitch and the Auditor General to make short introductory statements of, I hope, no more than a couple minutes each.

Ian Leitch (Audit Scotland): Thank you, chair, and good morning to you and your colleagues.

As you will know, our board is charged with the duty of carrying out the functions of Audit Scotland, as set out in statute. We support the Accounts Commission and the Auditor General in their roles of providing independent assurance to the people of Scotland that public money is being spent properly and is providing value for money.

During 2018-19, Audit Scotland delivered audits of 297 public sector accounts, published 19 national and local performance audit reports and produced briefings and supporting online communication on issues of national public interest. The organisation also continued to support the Parliament and the Accounts Commission in their scrutiny roles. We—that is, the Auditor General and others—had 87 parliamentary engagements during the year, ranging from giving evidence to eight committees to taking part in inquiries and providing a range of informal briefings to committees, clerking teams and the Scottish Parliament information centre. All that is built on a bedrock of quality audit work, and during 2018-19, we have continued to focus on high-quality and robust testing and assurance of that work.

Given Audit Scotland's aim of assuring the public that its money is being spent properly, we as a board and as an organisation have to demonstrate that we are managing our finances prudently, too. As you will see from this year's annual report, we managed to deliver £1.1 million—or 4.9 per cent of our total expenditure budget—in efficiencies, cost reductions and additional income.

Audit Scotland's board met eight times during the year, and its committees—the audit committee and the remuneration and human resources committee—met nine times in all. I am very grateful for the support of fellow board members, and for the hard work of Diane McGiffen as chief operating officer, Caroline Gardner as accountable officer and all the skilled and competent staff at Audit Scotland—who, believe me, are highly skilled and highly competent.

Thank you, chair. With your permission, I will hand over to the Auditor General, who is also the accountable officer, to make some opening remarks.

Caroline Gardner (Auditor General for Scotland): Thank you. In previous years, we have talked about the rising demands and expectations on public services, combined with tight budgets. Added to that are significant new powers over taxation and social security; there is also the United Kingdom's withdrawal from the European Union. Audit Scotland has a unique overview of Scotland's public sector, and over the past year we have worked to try to provide clarity on the impact and implications of those changes and highlight the pressures that public bodies are facing.

That has meant ensuring that we have the capacity to meet growing demands and to continue to deliver high-quality audit work. Over the past five years, our whole-time equivalent staffing has risen by 8 per cent. That is a significant increase but, to put it into context, I point out that over the same period the number of annual audits for which we are responsible has risen by 43 per cent. We continue to monitor our capacity and our skills mix to make sure that we can deliver the work that we are responsible for.

We have created new teams to deal specifically with the new powers and EU withdrawal, while undertaking prudent organisational preparations for the various effects that EU withdrawal could have on us as an organisation.

The commission will be aware of the scrutiny that audit itself has received in the past year. Scotland has a unique public audit model, and I hope that the commission can take assurance from the safeguards that are built into that model to protect against the problems that we have seen elsewhere. Of course, we are not complacent, but I believe that the strengths of the public audit model, together with our rigorous audit quality framework, should give the commission confidence in the robustness and integrity of public audit in Scotland.

As always, we are happy to answer members' questions.

Jenny Marra (North East Scotland) (Lab): I would like to start by touching on an issue that you raised in your opening remarks—that of public confidence in audit, which I have asked you about previously at the Public Audit and Post-legislative Scrutiny Committee.

We have had high-profile cases, such as those involving Carillion, Patisserie Valerie and the national health service, in which audit processes were questioned and the public were left thinking, "Why didn't the auditors get here before the company collapsed and people lost their jobs?" The issue goes to the heart of the process of audit and the reliability of audit. A report was recently produced on the matter in the House of Commons, which the Public Audit and Post-legislative Scrutiny Committee discussed.

Given that Audit Scotland is the embodiment of audit in this country, how have you responded to those wider public concerns about public trust in audit? How have you sought to reassure the Scottish public about the quality of your work?

Caroline Gardner: We have watched very carefully the developments that you referred to, as well as the inquiries that have been carried out by the Business, Enterprise and Industrial Strategy Committee, the Kingman review and the Competition and Markets Authority review. We want to make sure that we are able to fulfil our ambition to be a world-class audit organisation and to meet the expectations that Parliament and the people of Scotland have of us.

The failures that you described happened in the corporate world. It is not a coincidence that there are features of the public audit model here in Scotland that are designed to safeguard our independence and the quality of the work that we carry out, which I think could have had an impact in the corporate world. I am talking about things such as the independent appointment of auditors. Instead of appointing their own auditors, the Scottish public bodies have their auditors appointed by me or the Accounts Commission. We set the fees for that work to make sure that they are not too low to give people the resources and the incentives to carry out a thorough audit. We have very strict limits on the non-audit services that can be provided, which need to be approved by our independent audit quality and appointments team.

As the commission knows, over the past few years, we have been developing a very rigorous audit quality framework that gives the board, me and the Accounts Commission the assurance we need that audit is being carried out to the standards that are required by the international standards on auditing and in accordance with the wider dimensions that are included in our code of audit practice. Therefore, we are not complacent

at all, but we think that there are some factors to do with the model and the way in which we have developed it that give us and the commission assurance that audit is carried out independently and rigorously, and that the role is performed with integrity at all times.

Jenny Marra: You are right to point out that a lot of the events in question have happened in the corporate world and that you are responsible for auditing public bodies but, ultimately, it is the same audit companies that do the work. The big four, and a few others, that have been involved in the scandals, which are based mainly in England and the rest of the UK, are the same companies that carry out the audits of our NHS boards and our colleges. Have the companies that you employ to do the audits sought to reassure you about their accounting practices?

Caroline Gardner: Yes. Two thirds of the audit work that is carried out by Audit Scotland for me and the Accounts Commission is carried out by Audit Scotland staff, and about a third is carried out by firms that we appoint to do it. The audit quality framework applies to all of them and to all audit work for the annual audits, the performance audits and the best-value audits. That is unique across the United Kingdom. As part of that, and as part of our general contract management, we have had conversations with each of the firms to ask them not only how they are complying with our quality requirements, but what their response is to the Kingman review and the Business, Enterprise and Industrial Strategy Committee work, to make sure that we have that assurance.

We have more stringent quality assurance for our work than any of the other UK audit agencies, because it is a newly developed framework. We think that that gives us assurance. As I said, it is something that the board has been very focused on over the past year, and we are not complacent about it.

Jenny Marra: When you ask those questions, are you satisfied with the answers that you get?

Caroline Gardner: Yes—in general terms, absolutely. That is not to say that we have not identified, for all the audit work that is carried out, some areas where we think improvements can be made. That is the purpose of the audit quality framework. However, we have no concerns about the judgments and audit opinions that are being reached. It is much more a question of encouraging and supporting continuous improvement, I think.

Jenny Marra: Are the concerns limited to any one specific company that is providing audit work, or is it just quality improvement across the board, with all the companies.

Caroline Gardner: It is across the board. We are just coming to the end of the second year of the audit quality framework, so we still do not have comprehensive information that is significant enough for me to be able to give you absolute assurance, but all the findings that we have had back from the Institute of Chartered Accountants of Scotland from its independent reviews have given us assurance about the quality of audit opinions and judgments, and have focused on aspects of the process where ICAS thinks that there is room for improvement, such as documentation. That is very much the purpose of the work that we have put in place.

Jenny Marra: I assume that, if you had any specific concerns about any of the companies, you would put the brakes on awarding them further work.

Caroline Gardner: Beyond that, I think, for both me and the Accounts Commission, if we had concerns about any of the audit work carried out by the auditors that we appoint, we would not only not award further work but want to make sure that any audits being signed off had been properly reviewed before sign-off and that, if necessary, work was removed from the providers. We are not close to that situation.

Jenny Marra: I think that that is very clear, and that it will give the public the reassurance that they need.

I would like to turn to—

Ian Leitch: Can I add something? We have a rigorous procurement programme before we employ auditors. Auditors apply to work with us. There is a rigorous procurement programme, and, to make sure that we are up to speed, the next round has already commenced. Quality is a big issue when we select auditors, and they have to answer. They must demonstrate quality to us on a continuous basis.

Moreover—you are probably aware of this, but it is worth restating—we rotate the auditors every five years so there is no undue familiarity with the bodies that they audit. That rotation includes our internal staff, to make sure that there is no conflict or any lack of questioning or of keeping the matter independent.

Jenny Marra: Okay. Thank you.

I turn to your complaints process. Auditor General, on page 25 of the annual report and accounts you show that, in 2018-19, you received a low number of complaints—five, compared with four in 2017-18. You say:

“Two complaints were investigated and not upheld.”

The final sentence on that page is:

“Three complaints were about audit quality and so were dealt with through a separate process.”

However, there is no further information there. Will you give us a bit more information on why they were dealt with by a separate process and perhaps what the outcome was?

Caroline Gardner: Absolutely. I will ask Diane McGiffen to pick that up, and I think that you will find more information in our annual audit quality report. While she is pulling that together for you, I will explain the reason why we have two complaints processes. We take very seriously the need to have a process with which Audit Scotland can review any concerns that are raised about the quality of audit, separate from the assurance work that we already have in place. That process is undertaken by the audit quality and appointments team, and it is separate from the process for complaints about the ways in which we handle correspondence, for example, or carry out other parts of our business. That is the reason for the two separate strands of work.

Diane, will you give us a bit more information?

Diane McGiffen (Audit Scotland): Certainly. The three complaints that related to audit were about complex and technical accounting issues—they raised a question about the adoption or application of particular standards. We have a specialist team—our audit quality and appointments, or AQA, team—and it investigates complaints itself, or it brings in an external person to investigate complaints for us. All the complaints were handled through that process and we have referred to them in our “Quality of public audit in Scotland” document.

Jenny Marra: Can you give me a summary of the outcomes? Were the complaints upheld?

10:15

Diane McGiffen: One is still in process, because it is a complex and technical issue. One was not upheld, and another is the subject of on-going dialogue to collect more information.

Jenny Marra: So two complaints are still live and the third one was not upheld.

Diane McGiffen: Yes. The nature of the complaints means that they involve detailed matters of judgment, and some of the issues go back quite a long time. We have had to look in a lot of detail at the issues that are being raised, but I assure you that we have dealt with the complaints very thoroughly.

Jenny Marra: I am satisfied with that answer, chair.

Bill Bowman (North East Scotland) (Con): On the independence and quality issue, on page 31 of

the annual report and accounts, under the heading “Corporate governance report”, you state:

“Management team and board members must complete a declaration of interests. No significant company directorships or other interests were held which may have conflicted with their management responsibilities and no member of the board had any other related party interests which conflicted with their responsibilities.”

This might just be a point about the language, but does that mean that nobody had any interests or that nobody had any interests that conflicted?

Caroline Gardner: Nobody had any interests that conflicted.

Bill Bowman: Who makes the judgment about whether interests conflict?

Caroline Gardner: As an organisation, we have a full process for people fulfilling their ethical requirements as members of staff. We apply that to all staff, and not just those who are involved in audit work. It is based on a fit and proper declaration that every member of staff is asked to complete annually. Those declarations are then reviewed by the directors of audit services and the director of performance audit and best value and, if they have any queries, they confer with the technical team and Fiona Kordiak, who is head of practice in the organisation. Any issue would come up to me if necessary, but there have been no instances in which that has been the case.

Bill Bowman: So you are happy that the appropriate judgments have been taken.

Caroline Gardner: I am comfortable with that. It is worth noting that, for members of the management team and non-executive directors of the board, the register of interests is publicly available on our website, so it is open to scrutiny by anybody with an interest.

Bill Bowman: On a related issue, in note 17 to the accounts, which is on “Related party transactions”, you say:

“During the period, none of Audit Scotland’s directors and board members has undertaken any material transactions with related parties”,

which means bodies that are funded by the Scottish Parliament. What would be a material transaction?

Caroline Gardner: Most of the things that would normally fall under that definition would not be permitted under our code of conduct for staff anyway. An example would be a member of staff carrying out a piece of paid work or consultancy work for one of the bodies that we audit or a body that is funded by the Scottish Parliament. Those are the sorts of related-party transactions that we expect any body that we audit to declare in its accounts and to subject to the proper independence tests that are required.

Bill Bowman: What about somebody going for a job interview with a funded body?

Caroline Gardner: Our code of conduct for staff sets out explicitly the requirements of the ethical standards in that regard. If somebody is in discussion with an audited body about future employment, they are required to tell their line manager straight away. The line manager is required to tell our ethics partner, and she will consider whether we need to make any changes to remove the person from an audit or to review their work while that process is in train. People are very conscious of those obligations and comply with them absolutely.

Bill Bowman: So that process is working.

Caroline Gardner: Absolutely.

Bill Bowman: People report those situations.

Caroline Gardner: Yes. We take that very seriously.

Ian Leitch: In respect of my non-executive colleagues, I look annually at any adjustments to declarations of interest and, if anything catches my eye, I will speak to the person and to the accountable officer about that. That situation has never arisen directly. I am not aware of anyone having conflicts. Indeed, people who are appointed by the commission generally do not apply for other public body appointments because of the potential for conflict, and we are not salaried.

The Chair: Thank you. The key performance indicators on page 8, in respect of delivering world-class audit, show year-on-year performance improvements with one exception. The percentage of reports that were published to schedule in 2018-19 was almost 4 per cent lower than the percentage in 2017-18, having gone from 97.9 per cent to 94 per cent. Obviously, there is a concern that that is an indication of a bit of pressure on the teams. Performance remains high overall, but what are the reasons for the marginal fall in the number of reports that were published to schedule?

Caroline Gardner: That refers to the annual audit reports that our auditors produce each year alongside their audit opinion. You are right to say that, in 2018-19, performance slipped slightly to 94 per cent. We think that that is a high level of performance, but we would prefer it to be moving in the other direction. The issue tends to arise either when the audited body has been slow to respond to a draft report—we give bodies the opportunity to comment for factual accuracy, and that sometimes does not happen quickly—or when the auditor has provided the annual audit report to the audited body by the deadline but it does not reach Audit Scotland by the deadline. That

happened in a couple of cases, and the AQA team is working with the auditors involved to ensure that we reverse that trend for this year.

The Chair: Is there a specified period in which the audited party must respond? When you say that some of the audited bodies were a bit slow to come back, does that mean that they exceeded that period, and is there a case for a tougher response to that?

Caroline Gardner: For the clearance process for our performance audit work, which I think that members of the Public Audit and Post-legislative Scrutiny Committee are familiar with, the protocol that we have with the Government is that people have a three-week period in which to return their comments following receipt of a draft report. For annual audit reports, because the cycle is tighter and the deadlines for laying and finalising the audit are statutory, there can sometimes be a squeeze. For example, at the moment, our audit teams are looking to finalise their health audits by the end of June. The financial year ended at the end of March, so that is a tight period. Therefore, we do not have a fixed period of time for comments to be received. For each body, it will depend on the reporting cycle and the dates of their audit committee in relation to the sign-off deadline.

Auditors are clear with directors of finance, chief executives and audit committee members about their expectations, and those expectations are not always met. As you can see, it is not happening in a small number of cases. I see that Diane McGiffen is looking to add to that.

Diane McGiffen: In real time, as a business, we are looking at these performance indicators on a quarterly basis. They are reported to the management team, the board and the audit committee, which consider them. Our AQA team reports in detail on these things twice year to the Accounts Commission and to the Auditor General. There is a dynamic process of considering the performance levels and the underlying cause of any delay.

As you say, the shift is marginal, and we understand the reasons for it.

The Chair: Overall, the performance levels are high. It is just an obvious concern that a trend might be developing.

Caroline Gardner: We hope that that is not happening, but you will know that there is pressure on us and on the audited bodies, so we are monitoring the situation closely.

The Chair: Moving on to something totally different, I note that page 29 of the annual report states:

"In 2018/19, we delivered £1.1 million in savings, four per cent of our £26.7 million total expenditure budget. Most

savings came from staffing costs, additional income, organisational efficiencies and reduced other operating expenditure.”

However, page 46 of the annual report shows that people costs increased by £1 million from 2017-18 to 2018-19. Can you explain how staff savings have contributed to savings overall while it appears that, in fact, the actual costs appear to have gone up by £1.1 million?

Caroline Gardner: The short answer is that the volume of work that we are responsible for has gone up faster than our costs have gone up, which means that there is an efficiency in the difference in the ratio between the two. Diane McGiffen can tell you a little bit more about that.

Diane McGiffen: People costs have increased as we have increased the capacity of the organisation, so there is a numbers dynamic at work, and also because of the fact that the pay settlement that we agreed with our union meant that the cost also went up. In addition, there are pension adjustments and other things that make up the costs, and there are further efficiencies. Stewart Dennis can give a breakdown of some of that.

Stuart Dennis (Audit Scotland): The pensions element was nearly £0.5 million, as calculated under the relevant international accounting standard, IAS 19, which covers employee benefits. That is nearly half the £1 million increase from the previous year. As Diane McGiffen and the Auditor General said, the additional resources that we have required as a result of the new financial powers and the pay award have made up the difference.

The Chair: To what extent are the savings recurring savings?

Caroline Gardner: Our definition of an efficiency saving is a recurring saving rather than just an underspend. You will see that we underspent our budget by a very small margin—about £68,000 this year—and it is through efficiency savings that we have managed to find ways of carrying out business for less.

The Chair: You have got additional income. You have also saved on staffing, there have been organisational efficiencies and other operating expenditure has reduced. Are those all recurring savings?

Caroline Gardner: For the foreseeable future, yes. Clearly, over time, that will change, but those are not just underspends for a single year.

Alison Johnstone (Lothian) (Green): Good morning. On page 10 of the annual report, you say that you issued 11 section 22 and section 102 reports last year, and, notably, that

“This is the most we have ever produced in a single year”.

How has the increase in the number of reports impacted on the use of resources in your organisation?

Caroline Gardner: As the Auditor General, I produce the section 22 reports and the controller of audit produces section 102 reports on local government. Where something arises out of the annual audit work that we think merits public scrutiny, I report to the Public Audit and Post-legislative Scrutiny Committee and the controller of audit reports to the Accounts Commission.

You are right—that is the largest number of such reports that we have ever had, which I think says something about the pressures on audited bodies. We are in the process now of monitoring and sifting the ones that we will need to produce for the financial year that has just ended. The trend of increasing numbers of reports looks set to continue.

The only mechanism that we have for responding to that demand-led work is to reschedule the work that we already have planned. We keep an element of contingency in the work programme, because we know that there will be a number of such reports each year. We work on the assumption of there being about eight, but last year we had to find the space to do three more. If we exceed that allowance, we will look at rescheduling other work, so that we can free up staff to do what is required. In extreme circumstances, we would have to come back to the SCPA and ask for more resources to ensure that we could fulfil our responsibilities to Parliament and to local government.

We are monitoring the trend closely and we will keep you apprised as we head into the next budget-setting round. There is always an element of variation each year—given the nature of the reports, that is to be expected—but we are seeing increasing pressures on audited bodies. We think it possible that the trend will continue for the foreseeable future, so we are looking at how best we manage it.

Diane McGiffen: On the resourcing side, it has been a very busy year for the organisation in delivery terms; it has also been a busy year for us in developing our capacity. As you will see in the annual report, we have done really well to be at 99.7 per cent of our staff establishment. We have worked very hard to do that. We have run 23 recruitment campaigns and made 30 appointments during the year, but recruitment takes time—there is a lagging effect.

While we are building our capacity and growing—we are working hard at that—we are working on the outputs. I think that we are all agreed that sustaining that capacity development is critical for us in the next year.

Alison Johnstone: I think that the report and your responses this morning suggest that you very much believe that the trend of increasing numbers of section 22 and section 102 reports will continue. You seem to be fairly confident that you have the capacity to manage that trend. Is that correct?

Diane McGiffen: We will be working very hard at that. We have all the right elements in place—we just need to keep working them all at the same time.

There is a lot of work to do to make sure that we get in the right resources and get the right teams at the right time and we are working hard to do that.

Alison Johnstone: There is the work in and with local government and you have also spoken about the impact of Brexit and increased taxation and social security powers—I am a member of the Social Security Committee. Your annual report says:

“We continue to work through the implications for our resources of the devolved financial powers, social security financial powers and EU withdrawal.”

What are you doing to ensure that you are adequately resourced to provide audits of social security? Will you provide a bit more detail on that?

10:30

Caroline Gardner: The first thing to say is that we have been talking to the SCPA over the past three years or so about our best estimate of the additional resource that we will need to do all that work. Our budget for 2018-19 contained almost £0.5 million of additional resource, and we expect that figure to rise to about £1.27 million by 2021-22, which will pay for about 20 extra staff, in line with the forecasts that we have given to the commission as part of our budget rounds. We are keeping a close eye on that figure to ensure that it remains about right. Alison Johnstone is correct to say that there is a lot of uncertainty, so we might need to tweak it in either direction, but we are grateful for the support and we are using it well.

In my opening remarks, I talked about our dedicated teams for the new financial powers in general and for social security. We have had to do very little work on social security in the past, so it is a new area for us. We have invested in training and in building up the capacity of our staff, and we have recruited where needed. Crucially, we have worked very closely with our colleagues in the National Audit Office at UK level, who have many years of experience of auditing social security through the Department for Work and Pensions. We found that extremely helpful not just for building our own capacity and expertise but because the way in which social security powers

are being delivered means that we are looking at the DWP from either end of the telescope: the National Audit Office is looking at the UK social security system and we are looking at the system through the lens of Social Security Scotland and Scottish social security policy.

We have been able to ensure that our audit work joins up, is coherent and can add value. As Alison Johnstone knows from her work on the Social Security Committee, that work is due to ramp up quite significantly over the next couple of years. About 98 per cent of the total expenditure is still to be delivered. We think that we are well placed to do the work, which is embedded in our work programme for the first annual audit of Social Security Scotland this year and in other performance audit work that will take place over the next 18 months.

As Diane McGiffen said, we know that we need to keep investing in our staff to ensure that they have the skills and experience that are required. We also need to be able to test and challenge the work that they do to ensure that it stands up to scrutiny from the Parliament's Public Audit and Post-legislative Scrutiny Committee and Social Security Committee.

Alison Johnstone: Your report says:

“we have increased our engagement with the bodies we audit”.

Was that a conscious decision? Did you feel that there should be improvement?

Caroline Gardner: Yes. We have always taken engagement seriously, but the combination of the pressure that we see bodies being under and the extent to which we are all having to do new work meant that we felt that there is a real premium on engagement at the moment. Audits are tricky relationships. We understand that people do not like being audited. We must remain independent, but we also need to understand what bodies are trying to achieve, what they feel is going well and what they are struggling with. Therefore, we have been investing more into improving our understanding of what bodies are doing. We want to ensure that we really get their business, so that our audit work adds as much value as it can, while providing the baseline of assurance that is the starting point for everything that we do.

Alison Johnstone: Earlier, we heard about the expertise in Audit Scotland more generally, which comes from the effectiveness of the professional training. The exam pass rate for professional trainees, which is the key performance indicator for that, has fallen. You have previously advised the commission that you have worked with graduate trainees to improve the trainee scheme following a fall in the number of trainees. Is there any evidence that the fall in exam success is

linked to the increase in workload that we have been discussing?

Caroline Gardner: I do not think that there is. I stress that our exam pass rate is still very high, at nearly 85 per cent. I will ask Diane McGiffen to give you a bit more colour around that question.

Diane McGiffen: There are two parts to the question: how the scheme is doing and whether the pressures are affecting pass rates.

Our pass rates are high. I think that the equivalent average pass rate for ICAS is about 73 per cent for the scheme as a whole, so we are still talking about a very good level of performance. There was a small drop in the past two years. A new exam was introduced in the syllabus, and we are looking at whether there is anything that we can do to provide support or in relation to timings. As we said, our first-time pass rate was at 88 per cent, and we permit resits.

We still run a successful scheme. Unlike many firms, we plan to retain quite a high level—perhaps about 60 per cent—of the graduates we recruit, and our retention rate for the most recent cohort of graduates is about 66 per cent. The scheme has lots of positive indicators. We look at the data very closely and provide lots of tailored and individual support to participants, because we want to ensure success.

We are not especially concerned about the drop in the pass rate, because we understand the context for it. However, as always, we are looking at all elements of the scheme. Given that the scheme has been running for 10 years, we are now able to take a longer look at how it is working and developing.

Alison Johnstone: You are fairly content that you understand the reasons for the drop. You are monitoring the situation carefully, and you are doing what you can to ensure that trainees have all the support that they need.

Diane McGiffen: Yes. Every trainee in a cohort has a line manager and a mentor. We hold regular trainee meetings, and a group of trainees is taking the lead in working with us to refine the scheme. There is very good dialogue, and the feedback from those who are on the scheme is also very good.

Rona Mackay (Strathkelvin and Bearsden) (SNP): I would like to ask the witnesses about improving diversity and inclusion, which is a key priority for all public bodies. Page 16 of your report refers to Audit Scotland having

“refreshed ... equality outcomes and further embedded equality in ... work to highlight where Scottish public bodies can improve their practices and help reduce inequality.”

Will you expand on how you have done that? What outcomes and improvements do you expect to achieve from having done that work?

Caroline Gardner: We take our responsibilities under the legislation on equality outcomes very seriously. There are two broad strands to how we do that. First, we look at equalities in the 200 or so bodies that we audit. Secondly, we work on promoting equality, diversity and human rights among our workforce. Diane McGiffen leads on that work, so, if she is happy to do so, I ask her to give a bit more detail.

Diane McGiffen: I am very happy to do that. Alongside our suite of reports, we published “Mainstreaming equality and equality outcomes: Progress report 2017-19”, which outlines the specific ways in which we have taken the objective of mainstreaming diversity and inclusion to heart and embedded it in our audit work. It gives examples of reports that we have published over the past couple of years in which that approach has strongly influenced our audit work. Those include “Self-directed support: 2017 progress report”, “Early learning and childcare” and “Managing the implementation of the Scotland Acts”, which provides findings on how the Scottish Government is engaging with its clients through the consultation on the changes that will come as a result of those acts. The report shows how the Government is engaging with groups whose voices are heard less frequently. You will also find evidence of our commitment in “Scottish Fire and Rescue Service: An update”, “Scotland’s colleges 2019” and “Children and young people’s mental health”. The form that mainstreaming takes is very much tailored to the work itself and to the project that we are looking at.

We have been working closely with Youth Scotland and have developed a youth panel, which has looked at specific pieces of work and, more generally, at what matters to young people who are in the education system in relation to training and school education. We have a reference panel, which includes representatives of third sector groups, that acts as a critical friend for the work that we do. We look specifically at diversity and equality through our programme of work on best value assurance, which we deliver on behalf of the Accounts Commission. I commend to you the mainstreaming report, in which you will find real examples of how we have taken our commitment very seriously through our audit work.

Rona Mackay: How is that communicated to the auditors you work with? How does that span out among your wider work?

Diane McGiffen: Within Audit Scotland, we have a diversity and equality group that involves colleagues across the business. We have audit

planning guidance in audit planning manuals on what responsibilities we have and how we expect them to be performed, and the best value audit guidance is very clear on all of that. Every year, we refresh and produce our annual audit planning guidance for all auditors, and we have on-going dialogue with our internal colleagues and all the auditors who work with us about our commitment to diversity and inclusion. As a leadership group, we spend time on that, and we have put lots of information on our website about our engagement and how we have done that. We also engage with the other audit agencies in England, Wales and Northern Ireland, to see how they approach diversity and inclusion, and we seek to learn from them. I have a meeting with them on Friday this week, in which diversity and inclusion will be one of the topics that we will talk about.

Rona Mackay: Is the report that you referred to the first that you have produced? Was there a timescale? Was that a new initiative, or has that work been on-going for a number of years?

Diane McGiffen: It has been on-going for a number of years. We have produced several reports since we have had our equality and diversity duties. The report that I referred to was our progress report for 2017-19. We also have an annual diversity report. We produce a report on the outcomes of our audit work every two years and a report on our staff diversity every year. Therefore, there are multiple reports, and they are all available on our website.

Rona Mackay: I will move on to another subject. I want to ask about Audit Scotland's expenditure on legal and other professional fees. I was quite surprised to see that that expenditure seems to have increased from £474,000 in 2017-18 to £740,000 in 2018-19. Can you explain the reasons for that? Are any further increases expected for this year?

Caroline Gardner: The short answer is that that represents the cost of the national fraud initiative, which we carry out every second year. That is a UK-wide initiative that is now co-ordinated by the Cabinet Office. We facilitate it for Scottish-audited bodies, and a fee is involved for doing that. That fee depends on how many bodies are involved; I think that it was around £205,000 last year. Members will see that bump every two years if they look back over the history of Audit Scotland.

Rona Mackay: So, the figure will dip back down again next year.

Caroline Gardner: Absolutely.

Bill Bowman: I have a specific question and some general questions.

Page 74 of the report talks about "Contingent liabilities". You mentioned one of those, which is to

do with a pension issue that is going through an appeal process, I think. Can you give a general indication of, or a ballpark figure for, how much might be involved in that? Would that be an immediate cash cost to you or an adjustment?

Caroline Gardner: I do not think that we can say very much about the likely cost of that. The judgment, which is very broad, relates to the pension schemes for firefighters and judges, I think, and the protections that were put in place for some members of the schemes when changes were introduced. The issue affects most public sector pension schemes across Scotland, and our auditors are looking at it as well. The likelihood is that a cash sum will not be involved but there will be an accounting treatment change that we will need to fund through the balance sheet over a longer period.

Stuart Dennis may want to add to that.

Stuart Dennis: I think that you have pretty much covered everything. That is exactly the position that we are in at the moment. We put a note in the accounts to say that we were made aware of that. The issue is very specific, and we could not put a figure on it at this stage.

Bill Bowman: Page 45 of the report is titled "Staff report". I am not sure what term you use for engagement leaders or the people who sign the reports, but how many of those people are there?

Caroline Gardner: Most of the people who sign audits in Audit Scotland are our audit directors, and I think that we currently have 11 of them. I sign off two audits—on the Scottish Government and the Scottish Parliamentary Corporate Body—on top of that.

Bill Bowman: Does that make 12 then?

Caroline Gardner: I think so. I am hesitating because, at the moment, we are recruiting to replace a member of staff who has been on secondment for a while. We can confirm the figure to you separately, but it is of that order.

10:45

Bill Bowman: One of the ratios that some people look at is the ratio of partners or signers to staff. Do you look at that ratio to see whether there are too many or too few staff supporting the signers?

Caroline Gardner: That is an interesting question. We have not looked at it in that top-down way, but we look at it in a bottom-up way, to ensure that the audit teams that are in place are the required size to staff each of the audits and that the span of control of the senior audit managers who carry out the audit supervision and the other directors is appropriate.

As I have been talking, I have been reminded that, with some of the much smaller audits such as those of joint valuation boards, there is a delegated authority for senior audit managers to sign the reports. It would be better for me to write to you after the meeting, giving you the figure in detail. We will take away the suggestion that that might be a quality indicator that we would want to monitor within Audit Scotland.

Bill Bowman: It would be good if you could include information on any comparators.

Caroline Gardner: Absolutely.

Bill Bowman: In one or two places, the report mentions staff career progression. What is the timespan for someone going from trainee to engagement leader, and how likely is it that someone can make it to the top?

Caroline Gardner: We have been working on that quite a lot over the past three or four years, and I know that Diane McGiffen will want to add to what I say.

As you would expect, the situation varies, but one of the reasons for the changes that we have made in shortening our pay spines and reducing the number of grades is the need to ensure that staff who are properly equipped to progress quickly can do so. We knew that we were running the risk of people who had built up a lot of experience and who had real potential getting stuck at a level where they simply were not able to be promoted to engagement lead. We are looking to reduce the journey times for people who can demonstrate that they have the required skills, experience and ability.

Diane McGiffen can say a bit more about that.

Diane McGiffen: We have a streamlined and simplified pay and grading structure that was part of changes that we introduced some time ago. One of the innovative elements of that is the process that we call career development gateways. When someone feels that they are ready to make a pitch to take on more responsibility, they can make a business case to us that looks at the work that they would offer, the skills that they have to take that forward and where we would find the funding for that. People can look to accelerate their career progression if they feel that they are ready to do so and if we, as a business, feel that the work requires that.

We have been running that process in full form for about 18 months now, and it is going quite well. About 13 people have gone through career development gateways as part of our capacity building and progression. We have clear marks where the jump to the next career family, as we call them, is evident, and we have gateways at which people can progress. For each individual

role, there is no more than five years from entry to the top of the scale, and some of the scales are shorter than that, in recognition of the time that it takes to become proficient.

One of my management team colleagues joined the Accounts Commission for Scotland, our predecessor body, as a trainee and is now the ethics partner. She is not alone in that respect, so we have some success stories.

Bill Bowman: On the engagement leads, whether there are 10, 11, 12 or a few more, you talk about rotating auditors every five years, but how will you ensure that those people do not get too comfortable? How will you balance what we might call their industry knowledge with their being there for too long?

Caroline Gardner: As Ian Leitch said in responding to Ms Marra's question about independence and quality, we apply all the ethics standards, and the independent standards are part of that. We aim to rotate all the engagement leads every five years as part of the appointment round. In exceptional circumstances in the past we have used the provision to extend the period to seven years for an individual in order to allow continuity when staff have been changing during an audit appointment. Our aim is to ensure that, every five years, we rotate the engagement leads as well as the firms that we appoint to individual audits.

Bill Bowman: Do you have enough people to do that?

Caroline Gardner: Yes. Complication arises only when somebody leaves towards the end of an audit appointment. They need to be replaced, so we have to balance continuity with rotation. However, the number of people who can exercise sign-off responsibilities gives us enough flexibility to do that.

Diane McGiffen: We take the potential for, and the perception of, conflicts very seriously throughout the year, and not only when audit appointments are rotated. As was mentioned earlier, every year colleagues complete what is called a fit and proper form that documents relationships, engagements and contact that they have with anybody whom they are auditing. If their assignment changes in the course of the year, they will complete another form for the new organisation with which they will work. We review and look carefully at that information. We have a culture of disclosing relationships, and a practice of moving people in order to remove the potential for, or the perception of, conflict.

Bill Bowman: That is good to hear.

I have a question on the numbers. Notes 10 and 11 on page 71 seem to show that you have quite a

lot of cash in the bank this year. There is reference to "Commercial banks". Which banks do you use?

Stuart Dennis: We get money, through the Government, from RBS, but the main bank that we use is Bank of Scotland.

Bill Bowman: So, Audit Scotland has a bank account in its own name.

Stuart Dennis: Yes.

Bill Bowman: Note 11 refers to

"Closing cash balance payable to the Consolidated Fund".

Is that Audit Scotland's money?

Caroline Gardner: We are unable to hold reserves. The cash that is in our accounts at the end of the period is held as a cash balance. There is then a netting-off process for the money that we have drawn down from the consolidated fund, against what is available for the following year.

Bill Bowman: Should there be a balance that is due to the Government?

Stuart Dennis: Note 12 shows the accrual accretion for the balance that is due back to the Scottish consolidated fund, so we provide that information.

Bill Bowman: I understand that, but do you still think of that as your cash?

Caroline Gardner: No. Mr Bowman will understand as well as we do the distinction between the outturn on the consolidated fund and the amount of cash that is held in our bank account at the end of the year. We disclose both figures, but the debtor and accretion that are related to the consolidated fund are the figures that matter. The cash amount is an indicator of the timing.

Bill Bowman: An innocent reader of the accounts would think that you have a lot of money in the bank.

Caroline Gardner: There was a timing issue this year because of the uncertainty about leaving the EU at the end of March. We therefore drew down in advance the balance that was due to us in case we needed to take emergency action in the event of a no-deal exit. It was not additional cash; we just drew it down earlier than we would otherwise have done.

Bill Bowman: Your bank interest income is pretty low.

Caroline Gardner: Everybody's bank interest income is pretty low at the moment, but you are right.

Bill Bowman: I am slightly confused, but you have explained the situation.

Caroline Gardner: It was purely a timing issue.

Bill Bowman: It is one of the benefits of leaving the EU.

The Chair: We will not get into that.

Commission members have no more questions for the panel, but I have a couple more. On page 16, you say that you refreshed your

"five-year rolling programme of audit work".

Would it be possible to see a copy of that?

Caroline Gardner: Certainly. We took that to a meeting of the Public Audit and Post-legislative Scrutiny Committee three or four weeks ago. I am very happy to provide it to the SCPA. It is a public document.

The Chair: I think that it would be of interest to members.

Page 28 shows the figure for corporation tax. It is only £1,000, but where did it come from?

Stuart Dennis: We have to pay corporation tax on any bank interest that we earn.

The Chair: You earned a lot of interest.

I see from page 43 that one person still receives benefit in kind. What drove the fairly substantial increase in that benefit over the year?

Caroline Gardner: The benefit in kind is the car that the post holder is entitled to under our car scheme. She has had it for a time: it is the same scheme and the same car as were disclosed in last year's accounts. The difference in value is because of how Her Majesty's Revenue and Customs requires us to value it for tax purposes and include it in the accounts.

The Chair: That is a fairly big increase.

Caroline Gardner: It is, indeed. There has been no change of car. The figure is simply a treatment that follows HMRC's rules for how it is disclosed.

The Chair: I would like to satisfy my curiosity about a few things. On page 67, we see that rates have come down. Can you talk about that?

Stuart Dennis: The business rates for the West Port office in Edinburgh have come down, as have those for our Glasgow office. The Glasgow office also had a refund from a prior year during the year.

The Chair: That was good luck.

On the same page, we see that communication costs have gone up a fair bit over the year. What has driven that?

Caroline Gardner: Stuart Dennis will keep me right, but I think that that, too, is a timing issue. In the previous year, we received some fairly significant credits from our mobile telephone contract, which had the effect of suppressing the

2017-18 figures and making the 2018-19 figures look higher by comparison. It should be much smoother next year.

Stuart Dennis: That is correct.

The Chair: On page 71, note 12 has a line called “Staff benefits—untaken holidays”. That cost has increased substantially. Is that an indication of pressures on staff?

Caroline Gardner: A number of things play into that. Partly, it is because, as we discussed earlier, we have more people. It is also to do with when Easter fell in 2019, which affected when people took their holidays because of school holidays, parliamentary holidays and so on. We are also working hard to ensure that staff are taking, and are able to take, their holiday entitlement throughout the year, as part of our commitment to staff wellbeing. Stuart—do you have anything to add to that?

Stuart Dennis: No—that covers everything.

The Chair: Are there any instances of individual members of staff are accruing large amounts of leave?

Caroline Gardner: Our policy is that no one should carry forward more than nine days of leave from one leave year to the next.

The Chair: The figures must represent more than nine days being carried forward by some people.

Caroline Gardner: Occasionally, people carry forward more days. Sometimes that happens on a planned basis, because they have agreed with their line manager that they want to take a longer holiday for a significant birthday or other milestone. Sometimes, of course, leave simply builds up: in those cases, we expect line managers to take action to bring the amount down.

Diane McGiffen: Another driver is colleagues who have been on long-term sick leave or maternity leave accruing holidays that they could not take while they were absent from the office. That also results in higher balances.

The Chair: Do you have any staff on long-term sick leave?

Diane McGiffen: We have occasionally had colleagues on long-term sick leave.

The Chair: The issue is, however, definitely not related to long-term work pressure resulting in people deferring leave.

Caroline Gardner: That is not the main cause of it but, as we say in the annual report, we are conscious of the fact that people are under pressure. Line managers are monitoring that

closely and ensuring that people are taking regular holidays. That is good for them and it is good for the audit work, because it means that we do not have people who are so overworked that they cannot do good work, or who are so close to their audit work that they cannot step back and apply independent judgment.

Diane McGiffen: I add, just for assurance, that that is another indicator that we monitor regularly in the business. There is active dialogue with managers, who are kept up to date with the profile of their team in terms of leave taking and so on.

The Chair: As there are no further questions, I thank you for attending. We will suspend for a few minutes to change witnesses.

10:58

Meeting suspended.

10:59

On resuming—

The Chair: I welcome the witnesses from Alexander Sloan, who are Steven Cunningham, partner, and Jillian So, audit manager. Would you like to make a statement, Mr Cunningham?

Steven Cunningham (Alexander Sloan): I have a few opening remarks.

I confirm that we have received all the necessary information and explanations to allow us to undertake our audit for the year ended 31 March 2019. I also confirm that there was no limitation in the scope of the audit work.

The firm of Alexander Sloan was appointed to carry out the external audit of the 2019 financial statements. My role was as the responsible individual on the audit. During the year, we attended all the audit committee meetings of Audit Scotland. We attended Audit Scotland offices to carry out the interim audit work in February, and the final audit work was carried out in May. Our audit was carried out in accordance with international standards for auditing. As part of our work, we also reviewed all internal audit reports during the year and held discussions with Audit Scotland’s internal auditors, BDO.

As I mentioned, we received all the information and explanations that were required for us to carry out our work, and the audit was completed without any problems. The audit file was also subject to a second partner review, in accordance with our quality control procedures. The review was carried out by our senior partner prior to the signing of the audit report.

On the basis of our audit work, we form an opinion on whether the accounts give a true and

fair view; whether they have been prepared in accordance with international financial reporting standards as interpreted and adapted by the financial reporting manual; and whether they have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions by the Scottish ministers. We were satisfied with the audit evidence, and we issued an unmodified audit report. In other words, we are satisfied that the accounts give a true and fair view and are in accordance with legislation and the accounting rules. The audit report was signed on 11 June 2019. There were no significant matters that needed to be brought to the attention of the commission or other readers of the accounts.

We prepare a management letter that is based on our audit findings. The purpose of that report is to summarise the key issues arising from our audit and to report any weaknesses in the accounting systems and internal controls that have come to our attention during the audit. I am pleased to report that, in the course of our audit work this year, we did not find any weaknesses in the accounting and internal controls.

I record my firm's thanks to the support staff of the SCPA and Audit Scotland for their assistance during our audit this year.

The Chair: Thank you.

Excuse my pronunciation, but the phrase running round my head is: quis custodiet ipsos custodes? Who guards the guards? That will be you. From your audit, are you satisfied that Audit Scotland is managing the increased pressures that it is obviously under because of the additional work that it is taking on as a result of the new devolved powers?

Steven Cunningham: From an audit perspective, we attend all the audit committee meetings and get updates on audit quality, and we take those into account in our audit report. We were satisfied with any implications for the audit.

The Chair: I am not sure that that answered the question, actually.

Steven Cunningham: We did not come across any issues or problems in our observations during the course of the audit.

The Chair: You found no obvious signs of stress.

Steven Cunningham: No.

The Chair: Audit Scotland is coping well.

Steven Cunningham: Yes.

Bill Bowman: I have a question on the work in progress. On page 70 of the annual report, in note 9, we find that about £1.6 million of income relates

to work in progress that has not yet been charged for. If that did not turn into income, there could be an overspend in the following year in Audit Scotland. Are you satisfied that the calculation of the income that will be received for work that is yet to be completed is accurate and robust?

Steven Cunningham: Yes. We spend a lot of time in the audit focusing on work in progress, and we are happy with the figures and the calculation.

Bill Bowman: Would that amount have been recovered by now?

Steven Cunningham: The majority would have been. For each of the audits, we look at the time spent and the timing of the fees to make sure that things have been properly calculated.

Bill Bowman: Is there a good history of accurate calculation and recording of work in progress?

Steven Cunningham: Yes. We have not encountered any problems in that area.

Alison Johnstone: Good morning. Audit Scotland has disclosed a contingent liability in relation to potential future pension liabilities that might arise pending the outcome of the McCloud case. On the basis of your work and the information and explanations that have been received, are you satisfied with the accounting treatment that has been applied for that liability?

Steven Cunningham: Yes. We are satisfied that the contingent liability has received the appropriate accounting treatment. At this stage, we cannot make an accurate calculation of the amount that is to be paid over; if we could, we would look at whether provision should be made in the accounts in that respect. At the moment, though, we believe that the treatment that has been applied is the most appropriate.

Alison Johnstone: You are reassured that the matter is appropriately in hand.

Steven Cunningham: Yes.

Alison Johnstone: Thank you.

Rona Mackay: My question is along the same lines. Can you categorically confirm that you are satisfied with all the disclosures relating to pension costs and liabilities in the 2018-19 annual report?

Steven Cunningham: Yes. Again, we look at all the disclosures and ensure that they have been done in accordance with the financial reporting manual, and we were satisfied that that was the case here.

Rona Mackay: No questions arose from your scrutiny.

Steven Cunningham: No, we were happy. We did a lot of work on pensions. For example, we

looked at the actuary reports and considered the assumptions. The actuaries provided two quotes: an initial estimate and then an updated quote when all the figures were available. We were happy that we had the most up-to-date information, and that was included in the accounts.

Rona Mackay: Thank you.

The Chair: When you carry out your audits, do you also audit fee structure and recovery?

Steven Cunningham: We do not directly audit recovery of, or the structure of, the fees, as that would be more of an issue for internal audit. We take into account how fees are done, but we know that a lot of work has been done on that area, and it is an area that internal audit has looked at for Audit Scotland.

The Chair: Do you look at the implementation of fee policy?

Steven Cunningham: We look at how it has changed, but it will not be a direct part of the audit itself.

The Chair: I am thinking of previous occasions when Audit Scotland was revising its policies and so on in relation to fees, and I am interested in finding out whether those revisions have been effectively implemented. My question actually relates to cross-subsidies, which Audit Scotland has worked hard to eliminate. Are you satisfied that they have been eliminated?

Steven Cunningham: That would not be part of the audit, so I cannot give you a comprehensive answer. I know that fees were reviewed by internal audit and very few recommendations were made. With any audit, there will be an overspend or an underspend, depending on how the audit progresses.

The Chair: I am not clear about that response. Are you saying that you looked at it, or are you saying that it was the responsibility of internal audit?

Steven Cunningham: Internal audit is responsible for looking at the fee structure.

The Chair: You did not look at it.

Steven Cunningham: No. We do not look at that area in depth.

The Chair: As members have no more questions, I thank the witnesses for their attendance.

11:08

Meeting continued in private until 11:37.

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