

Scottish Human Rights Commission

2022/23 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Scottish Human Rights Commission and the Auditor General for
Scotland

September 2023

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Key messages

2022/23 annual report and accounts

- 1 Audit opinions on the annual report and accounts are unmodified.
- 2 Key risks arising from the audit of the Scottish Human Rights Commission (SHRC) were detailed in our Annual Audit Plan presented to the March Audit and Risk Committee. There are no significant matters from that work.
- 3 There were no material adjustments to the unaudited financial statements however there were some significant findings and other audit issues identified during the audit.

Wider-scope

- 4 The SHRC operated within its revised budget for 2022/23.
- 5 The SHRC has effective and appropriate arrangements in place to continue to deliver services.
- 6 Disclosures in the Governance Statement are consistent with the financial statements and the statement has been prepared in accordance with the relevant statutory guidance.
- 7 The SHRC has been in a period of transition, with various changes across all levels of the organisation. The SHRC has sought to strengthen itself ahead of the next strategic planning cycle and has agreed to action and endorse all findings from a recent independent Strategic Governance Review.

Introduction

1. This report summarises the findings from the 2022/23 annual audit of the SHRC. The scope of the audit was set out in an Annual Audit Plan presented to the 20th March 2023 meeting of the Audit and Risk Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of the SHRC's annual report and accounts
- wider scope areas that frame public audit as set out in the Code of Audit Practice 2021, which for less complex bodies includes conclusions on financial sustainability.

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

Audit appointment from 2022/23

3. I, Liz Maconachie, have been appointed by the Auditor General as auditor of the SHRC for the period from 2022/23 until 2026/27. The 2022/23 financial year was the first of my five-year appointment. My appointment coincides with the new [Code of Audit Practice](#) (the Code) which was introduced for financial years commencing on or after 1 April 2022.

4. My team and I would like to thank everyone involved in the audit for their cooperation and assistance in this year and we look forward to working together constructively over the course of the five-year appointment.

Responsibilities and reporting

5. The SHRC has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. The SHRC is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity.

6. The responsibilities of the independent auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice 2021](#) and supplementary guidance and International Standards on Auditing in the UK.

7. The weaknesses or risks identified in this report are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

8. This report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers, and dates for implementation.

Auditor Independence

9. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2022/23 audit fee of £18,930 as set out in our 2022/23 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

10. We add value to the SHRC by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- sharing intelligence and good practice identified.

1. Audit of 2022/23 annual report and accounts

Public bodies are required to prepare annual report and accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

Main judgements

Audit opinions on the annual report and accounts are unmodified.

Key risks arising from the audit of the SHRC were detailed in our Annual Audit Plan and presented to the March Audit and Risk Committee. There are no significant matters from that work.

There were no material adjustments to the unaudited financial statements however there were some significant findings and other audit issues identified during the audit.

Audit opinions on the annual report and are unmodified

11. The Audit and Risk Committee recommends for approval the annual report and accounts for the SHRC for the year ended 31 March 2023 on 19 September 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

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

Overall materiality was assessed on receipt of the annual report and accounts as £25 thousand

12. Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the accounts, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary

threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

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

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£25,000
Performance materiality	£18,000
Reporting threshold	£1,000

14. The overall materiality threshold was set with reference to gross expenditure, which we judged as the figure most relevant to the users of the financial statements.

15. Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 70 per cent of overall materiality, reflecting the low occurrence of errors in the previous year.

16. It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.

Significant findings and key audit matters

17. Under International Standard on Auditing (UK) 260, we communicate significant findings from the audit to the Audit and Risk Committee, including our view about the qualitative aspects of the body's accounting practices.

18. The Code of Audit Practice also requires all audits to communicate key audit matters within the annual audit report under International Standard on Auditing (UK) 701. These are matters that we judged to be of most significance in our audit of the financial statements.

19. The significant findings and key audit matters are summarised in Exhibit 2.

Exhibit 2

Significant findings and key audit matters from the audit of the annual report and accounts

Issue	Resolution
<p>1. Overstatement of 22/23 Expenditure</p> <p>During our sample testing of cut-off expenditure, we identified one item amounting to £17,220 which related to media monitoring services provided by Newsdirect in 21/22. This was recognised as 22/23 expenditure as no prior year accrual had been processed since the invoice had not been received by the SHRC prior to the closure of the prior year ledger.</p> <p>Discussions with the SHRC confirmed that the invoice had been sent to an employee who had left. The SHRC was not aware that the invoice was outstanding until an email from the supplier was received in January 2023. At this stage, the invoice was recognised and paid, but no prior year accrual could be processed.</p>	<p>The expenditure is within the 22/23 annual report and accounts as it could not be processed in the prior year.</p> <p>We have satisfied ourselves that this matter is an isolated incident by:</p> <ul style="list-style-type: none"> conducting a review of all other expenditure transactions via the general ledger to confirm no similar service periods discussing the issues in detail with SHRC staff to confirm no other similar issues have arisen.
<p>2. Reclassification of Expenditure</p> <p>Our testing identified £4,000 allocated to the 'Speaker Fees' expenditure code within 'Other Operating Cost'.</p> <p>On review of the back up documentation and discussions undertaken with the SHRC, it</p>	<p>Expenditure has been allocated to a new External Engagement Costs (Non-Consultancy) line within Note 6 Other Expenditure.</p>

Issue	Resolution
<p>was agreed that the invoice related to the preparation, evaluation and production of reports in respect of the Lived Experience Leadership Group. Expenditure was misclassified and should be reallocated to a more appropriate account code.</p>	

Our audit work responded to the risks of material misstatement we identified in the annual report and accounts

20. We have obtained audit assurances over the identified significant risks of material misstatement to the annual report and accounts. [Exhibit 3](#) sets out the significant risks of material misstatement to the financial statements we identified in our 2022/23 Annual Audit Plan. It also summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 3

Identified significant risks of material misstatement in the annual report and accounts

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p> <p>This is presumed to be a significant risk in every audit.</p>	<ul style="list-style-type: none"> Assess the design and implementation of controls over journal entry processing. Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Test journals at the year-end and post-closing entries and focus on significant risk areas. 	<p>We have not identified any indication of management override in the year leading to material misstatement or significant concern.</p> <p>We have reviewed the SHRC's accounting records and obtained evidence to ensure that transactions outside normal processes were accounted for correctly.</p> <p>We have also reviewed management estimates and the journal entries posted in the period and around the year end. We did not identify any areas</p>

Audit risk	Assurance procedure	Results and conclusions
	<ul style="list-style-type: none"> • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Focussed testing of accounting accruals and prepayments. 	of bias in key judgements made by management.

There was one misstatement identified within the financial statements

21. Other than the non corrected misstatement detailed as a significant finding in Exhibit 2, our audit identified no misstatements above our reporting threshold. We acknowledge that this misstatement could not be corrected within the accounts and it is below our materiality threshold.

Other audit issues

22. Our work on the fixed asset register identified that £2,784 of assets added to the register in 2021/22 were only received in 2022/23. We also noted depreciation was being calculated over three years for all assets and not in accordance with the asset lives as stated in the Accounting Policy. The monetary value was trivial but along with some other small areas identified we would advise that the Fixed Asset Register is reviewed and updated in 2023/24.

Recommendation 1

The Fixed Asset Register should be reviewed and updated to ensure that it captures all the necessary information.

23. While testing the holiday pay accrual, some issues were identified with those working a condensed working pattern or less than a 1.0 FTE. We also found that the calculation used the flexi leave balance at the start of the day on the 31

March rather than the end of the day. We are satisfied that the holiday pay accrual is not materially mis-stated but believe there is merit in looking at this for 2023/24.

Recommendation 2

The Holiday Pay Accrual calculation should be reviewed to ensure that it accurately reflects the position at 31 March 2024.

24. We identified a small number of ledger entries that did not show the user that had created them. This was likely caused by the entries being posted via the .csv file upload. Ledger entries should not be posted in this manner to ensure a clear audit trail is maintained.

Recommendation 3

To ensure a clear audit trail, Scottish Public Services Ombudsman (SPSO) staff should be reminded not to upload entries using the .csv file upload.

25. Our review of the payroll system identified there was only one login and the password was not regularly changed. This meant that former users could still access the system and the personal information held within it. We were informed that this was rectified immediately.

Recommendation 4

System user access arrangements should be reviewed and strengthened.

The unaudited annual report and accounts were received in line with the agreed timetable

26. The unaudited annual report and accounts were received in line with our agreed audit timetable on 21st August 2023.

Good progress was made on prior year recommendations

27. The SHRC has made good progress in implementing the audit recommendations identified by Deloitte, the previous external auditor. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

2. Wider Scope

For less complex bodies wider-scope audit work considers the financial sustainability of the body and the services that it delivers over the medium to longer term. We also consider 'vision, leadership and governance' and cyber security arrangements in place.

Conclusion

The SHRC operated within its revised budget for 2022/23.

The SHRC has effective and appropriate arrangements in place to continue to deliver services.

Disclosures in the Governance Statement are consistent with the financial statements and the statement has been prepared in accordance with the relevant statutory guidance.

The SHRC has been in a period of transition, with various changes across all levels of the organisation. The SHRC has sought to strengthen itself ahead of the next strategic planning cycle and has agreed to action and endorse all findings from a recent independent Strategic Governance Review.

The SHRC operated within its revised budget for 2022/23

28. The SHRC receives its budget on a cash basis from the Scottish Parliamentary Corporate Body (SPCB) and is the SHRC's only source of income.

29. The core cash budget for 2022/23 was £1,099 thousand and this was supplemented by an additional £180 thousand from contingency funding resulting in a total budget of £1,279 thousand. The main financial objective is to ensure the financial outturn in year is within the budget agreed with the SPCB.

30. The SHRC submitted a contingency application in February 2023 for £180 thousand which, together with the core cash budget helped to ensure a stable staffing establishment through a period of transition and allowed the continuity of its statutory functions. The net expenditure for the year amounted to £1,268 thousand.

Financial Planning

31. The SHRC has a Strategic Plan covering 2020-2024 which includes a high-level financial plan. Planning for the next four-year Strategic Plan starts in October 2023.

32. The Strategic Plan is supported by annual Operational Plans. A full Operational Plan was not produced for 2022/23 due to the significant transition it was undertaking during this time. Instead, an Interim Operational Plan was followed which monitored progress on key strategic priorities.

33. The SHRC recognised that a transformational change programme was required for 2023/24, leading to the Transition Strategy being adopted to strengthen its operations, corporate governance and communications ahead of the 2024-2028 strategic planning cycle.

34. The SPCB approved the SHRC's 2023/24 budget in February 2023. This gave an annual funding budget of £1,341 thousand and additional contingency funding of £37 thousand.

Vision, Leadership and Governance

35. Our audit opinion considers whether the Governance Statement has been prepared in accordance with the Ethical Standards in Public Life etc. (Scotland) Act 2000 and directions made by Scottish Ministers.

36. We are satisfied that the Governance Statement for the year to 31 March 2023 has been prepared in line with applicable acts and accounts directions and is consistent with other disclosures in the financial statements.

37. The SHRC is made up of a Chair who is appointed by the Scottish Parliament and members who are appointed by the SPCB and have corporate responsibility for ensuring that it fulfils its aims and objectives.

38. This year has been a period of transition with an Interim Chief Operating Officer holding the position of Chair until 19 June 2022 when the new Chair took up post. There have also been changes in members with three members demitting office between June and October 2022 and three new members being appointed in September 2022. There were a number of vacancies at senior management level throughout the year, but this is improving with the appointment of a new Executive Director and a Head of Commission Secretariat and Business Support in January 2023.

39. The previous auditors recommended a root cause analysis be undertaken to help provide an understanding of why there had been such a significant level of departures in both SHRC members and staff, and a remediation plan implemented based on its findings. The SHRC commissioned an independent Strategic Governance Review and the SHRC has agreed that all the recommendations from this will be implemented and endorsed to the SPCB.

40. The Chair, who was the SHRC's Accountable Officer, left the organisation at the end of June 2023 and the Scottish Parliament will lead the recruitment of a new Chair. The role of Accountable Officer is now held by the Executive Director.

41. Another change that impacted on the organisation was the merger of the Finance, Risk and Audit Committee and Audit Advisory Board into a single Audit and Risk Committee (ARC). The ARC is chaired by an independent Audit Advisory Board member who is appointed by the SHRC from the SPCB's Advisory Audit Board.

42. We have reviewed the committee minutes and papers throughout the year. The papers are detailed and comprehensive to allow for effective decision-making and scrutiny of performance.

43. As part of our planning work we identified a range of policies and procedures that required to be updated. Cognisance has been taken that the organisation has been in a period of transition and that a Strategic Governance Review has been undertaken recently. We have been advised that a range of policies will be updated to take account of the findings of the Strategic Governance Review.

Recommendation 5

A timetable should be devised to ensure that all policies and procedures are updated within a reasonable timeframe.

44. During 2022/23, the SPSO began managing the general ledger on behalf of the SHRC. There was no service level agreement for the activities carried out by the SPSO on behalf of the SHRC during this period. We found SHRC did not have any controls in place to review the general ledger services provided by the SPSO.

45. A formal Shared Services Agreement with the SPSO commenced on 1 April 2023. In addition to the management of the general ledger, a range of corporate services will be provided, including payroll. SHRC need to ensure adequate controls are in place for them to have assurance over the services provided. The Finance Policy Manual should be updated to reflect the agreed arrangements.

Recommendation 6

SHRC need to establish adequate controls over services provided through the Shared Services Agreement.

Cyber Security

46. There continues to be a significant risk of cyber-attacks to public bodies and a number of recent incidents have demonstrated the significant impact they can have on both the finances and operation of an organisation. In 2022/23, we considered SHRC's arrangements for managing and mitigating cyber security risks.

47. SHRC's IT environment is provided via the Scottish Government's shared services infrastructure – SCOTS. The new Shared Services Agreement with the SPSO provides IT and cyber security training and support.

Appendix 1. Action plan 2022/23

2022/23 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Fixed asset register</p> <p>We identified the following issues: -</p> <ul style="list-style-type: none"> • some assets were recorded in the wrong year • some asset lives were incorrect resulting in incorrect depreciation being charged <p>Risk – the annual report and accounts are misstated.</p>	<p>The Fixed Asset Register should be reviewed and updated to ensure it contains all the necessary information.</p> <p>Paragraph 22.</p>	<p>The Fixed Asset Register will be reviewed and appropriate rectifications made where necessary.</p> <p>Executive Director</p> <p>1 April 2024</p>
<p>2. Holiday Pay Accrual</p> <p>We identified some issues with those working a condensed working pattern or less than a 1.0 FTE. We also found flexi leave balances used were at the start of the day on the 31 March rather than the end of the day.</p> <p>Risk – the annual report and accounts are misstated.</p>	<p>The Holiday Pay Accrual calculation should be reviewed to ensure that it accurately reflects the position at 31 March 2024.</p> <p>Paragraph 23.</p>	<p>The provision of flexi leave balances at the beginning of the day rather than the end was an error of selection in a standard report output from the Flexplanner system, although the variation in value was minimal. Further guidance and instruction will be developed in Q3 for those non-standard working patterns when recording specific leave types.</p> <p>Executive Director</p> <p>31 March 2024</p>
<p>3. Ledger Entries</p> <p>We identified a small number of ledger entries that did not</p>	<p>To ensure a clear audit trail, SPSO staff should be reminded not to upload</p>	<p>Agreed.</p> <p>We are content that adequate review arrangements were in place, however, the process</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>show the user that had posted them.</p>	<p>entries using the .csv file upload.</p> <p>Paragraph 24.</p>	<p>will be revised to ensure that the .csv file is not used to upload the ledger entries, ensuring an audit trail is maintained.</p> <p>Executive Director 30 October 2023</p>
<p>4. System user access</p> <p>We identified there was only one login for the payroll system and the password was not regularly changed.</p> <p>Risk – former users could still access the payroll system, including the personal information it holds.</p>	<p>System user access arrangements should be reviewed and strengthened.</p> <p>Paragraph 25.</p>	<p>This was rectified immediately and a regime implemented for regular password change. It should be noted that the password for this or any other application can only be accessed via our secure LastPass system which can only be accessed by active employees with relevant permissions.</p> <p>Executive Director September 2023</p>
<p>5. Policies and procedures</p> <p>We identified that a range of policies and procedures required to be updated. This should be undertaken in line with the findings from the Strategic Governance Review.</p>	<p>A timetable should be devised to ensure that all policies and procedures are updated within a reasonable timeframe.</p> <p>Paragraph 43.</p>	<p>Agreed.</p> <p>A policy review update will be scheduled in the last two quarters of 23/24. The independent Governance Review was prioritised with a view that it would influence the Commission's overall approach to Governance, including the policy development. This has been the case and an overall Governance Framework will be developed incorporating core governance policies, processes and controls.</p> <p>Executive Director 31 March 2024</p>
<p>6. Controls over services provided through the Shared Services Agreement</p>	<p>SHRC need to establish adequate controls over services provided through the Shared Services Agreement.</p>	<p>The Shared Services Agreement was implemented on 1 April 2023 and has been effectively delivering core functions in Finance, Admin and HR, including payroll,</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>SHRC did not have any controls in place to review the general ledger services provided by the SPSO during 2022/23.</p> <p>A wider range of services, including payroll, will be provided under the Shared Services Agreement with the SPSO in 2023/24.</p> <p>Risk – SHRC does not have assurance over the information processed on their behalf by service organisations.</p>	<p>Paragraph 44.</p>	<p>and Cyber Security, including training. There has been a bedding in period with the new arrangements with regular informal meetings and a formal quarterly review process has been scheduled, commencing October 2023. This will include discussions on potential revisions and developments for 24/25. Escalation procedures are also included in the SSA for any problems or issues that arise. The agreement also includes provision of Shared Policy manuals including Finance and Financial Processes which are being adopted, where appropriate.</p> <p>Executive Director 30 November 2023</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>7. Internal Control: Segregation of duties</p> <p>2021/22 AAR</p> <p>There was no documented evidence of review of journal entries posted to SAGE from November 21 to March 22.</p>	<p>The preparation and approval of each journal entry should be approved and this approval should be evidenced by both individuals.</p>	<p>All journals for 2022/23 were posted following the involvement of the SPSO in managing the general ledger. Under this arrangement, the process is that journals do not require authorisation.</p> <p>Complete</p>
<p>8. Finance Capacity</p> <p>2021/22 AAR</p> <p>There were significant capacity issues across the organisation within 2021/22. Finance staff left and the interim COO and an executive assistant had to complete all the financial processing, limiting</p>	<p>We recommend that the Commission continue to progress the implementation of the full shared services arrangements by April 23.</p>	<p>A full shared services arrangement with SPSO has been in place since 1 April 2023.</p> <p>Complete</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>segregation of duties. External support was procured.</p>		
<p>9. Internal Audit 2021/22 AAR</p> <p>There is no internal audit function supporting the work of the SHRC.</p>	<p>We recommend that an internal audit function is appointed with the potential to use a shared service arrangement in this area with other office holders.</p>	<p>Although there was no internal audit function in place in 2022/23, this function has now been commissioned for the next three years with Wylie & Bisset, following a joint procurement process with SPSO and the Children and Young People's Commissioner Scotland. An Audit Needs Assessment has been drafted and work scheduled for Q3 and Q4.</p> <p>Complete</p>
<p>10. Levels of Departures 2021/22 AAR</p> <p>There was a significant level of Commission and senior staff departures.</p>	<p>We recommend that a root cause analysis of why there have been such a significant level of departures in both Commission members and Staff be performed and a remediation plan implemented based on its findings.</p>	<p>An independent Strategic Governance Review has been undertaken. The SHRC has accepted all of the recommendations and these will be actioned during 23/24 and beyond.</p> <p>In Progress</p> <p>Executive Director</p> <p>31 March 2024</p>
<p>11. Financial Planning 2020/21 AAR</p> <p>The Commission does not have a medium term financial plan.</p>	<p>The Commission should develop a medium term financial plan to ensure that it can manage its finances sustainably and deliver services effectively over the medium to longer term.</p>	<p>The Commission's budget is approved annually by the SPCB.</p> <p>The Commission's 2023/24 Transition Strategy will direct what resources are required going forward and will feed into the 2024-2028 Strategic Plan.</p> <p>Outstanding</p> <p>Executive Director</p> <p>31 March 2024</p>
<p>12. Workforce Plan 2020/21 AAR</p>	<p>The Commission should develop a workforce plan to ensure the Commission can identify necessary</p>	<p>The Commission is committed to a further detailed review and this will be looked at following the</p>

Issue/risk	Recommendation	Agreed management action/timing
There is no workforce plan to support the Commission over the medium to longer term.	resources over the medium to longer term.	<p>outcome of the independent Governance Review and to support the approach developed through the Transition Strategy in 23/24. This will continue through the development of the 2024-2028 four year strategy that will be presented to the SPCB in Q4.</p> <p>In progress</p> <p>Executive Director</p> <p>31 March 2024</p>

Scottish Human Rights Commission

2022/23 Annual Audit Report

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

www.audit-scotland.gov.uk/accessibility



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