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**WEST OF SCOTLAND ARCHAEOLOGY SERVICE**

**Annual Accounts**

**For the Year Ended 31 March 2015**

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# WEST OF SCOTLAND ARCHAEOLOGY SERVICE

## Financial Statements for the Year ended 31 March 2015

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## ❖ Management Commentary

The West of Scotland Archaeology Service (WOSAS) was set up in 1997 as a Joint Committee of 12 Local Authorities in the region. However, North Lanarkshire Council left the Joint Committee on 31 March 2009, as did Inverclyde Council on 31 March 2013, in both cases after service of the requisite two year notice period.

The primary purpose of the Archaeology Service is to provide planning related archaeological advice to its remaining member councils to allow them to discharge their duties in respect of Scottish Government planning guidance for the treatment of archaeological remains in the planning process.

Since 2003, an archaeological advice service has also been provided to the Loch Lomond and Trossachs National Park Authority (originally in conjunction with Perth & Kinross Heritage Trust and with the Stirling Council archaeologist, but as sole service provider since 1 July 2012), and since 2004 to West Lothian Council. At various stages the service has also provided advice to the Forestry Commission and to the Scottish Rural Development Programme and has done specific archaeological advice contract work for a number of other public sector clients. It has also received grant aid from Historic Scotland for specific projects.

The service covers a large geographically diverse region stretching from the Southern Uplands to Argyll and its islands. This varied territory includes the Clydeside conurbation and the City of Glasgow with its strong industrial archaeological heritage, many important towns with medieval cores, and a large rural area containing many significant archaeological sites. The service plays a key role in identifying for its member councils and other clients archaeological issues arising from development within this diverse area. For this purpose, the service curates a detailed Historic Environment Record which contains the most up to date archaeological knowledge. The Historic Environment Record is a key tool for the Service in its own work while selected data from the Record is made available to the Scottish Ministers' Pastmap web site. The Record is also available online to the public through both the Geographical Information Service and in database formats.

Not all archaeological sites are currently known – many remain to be discovered at a sub-surface level, particularly in the rich agricultural lands in Ayrshire where all traces have been ploughed down over the centuries. Over the past eighteen years the service has identified and handled more than 19,000 planning applications and as a result a number of significant archaeological sites have been discovered and have been excavated with developer funding, as advised in the Scottish Government policy.

All archaeological fieldwork arising from the planning process is undertaken by private sector commercial archaeologists on behalf of developers. The service undertakes no fieldwork itself but oversees the implementation of archaeological conditions attached to planning consent for development. The service's method of dealing with the historic environment in the planning system has been updated and streamlined, and in November 2014 our *Archaeological Impact Mitigation*

*System* received a Commendation for the Development Management category in the Scottish Awards for Quality in Planning.

The substantial growth in the number of private sector commercial archaeological organisations in Scotland after 1990 created a significant number of archaeological jobs, although the recent economic recession and the subsequent downturn in construction projects has impacted on jobs in this field.

In the coming period, the service will continue to monitor, identify, and handle archaeological issues arising through the planning process on behalf of its member councils and clients and will continue to make its Historic and Environment Record information available to the public.

### **Financial Results**

The balance of usable reserves at the 1 April 2014 was £122,640. In 2014-15 total expenditure was £174,395 and total income was £155,317, resulting in a deficit for the year of £19,078. The balance of usable reserves at 31 March 2015 was £103,562.

Lawrence Fitzpatrick  
Convener, WOSAS  
24 September 2015

Lynn Brown MA (Hons) CPFA  
Executive Director of Financial Services  
24 September 2015

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## Statement of Responsibilities for the Statement of Accounts

### 1. The lead authority's responsibilities

The lead authority is required:

- To make arrangements for the proper administration of the Service's financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In Glasgow City Council, that officer is the Executive Director of Financial Services.
- To manage its affairs to secure economic, efficient and effective use of the resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003; and
- Approve the Annual Accounts for signature.

These Annual Accounts will be considered by the Joint Committee at its next meeting and will be further submitted to the Joint Committee to be approved for signature no later than 30 September 2015.

I certify that the Annual Accounts have been approved for signature by the West of Scotland Archaeology Service at its meeting on 24 September 2015

Lawrence Fitzpatrick  
Convener, WOSAS  
24 September 2015

## **2. The Executive Director of Financial Services responsibilities**

The Executive Director of Financial Services is responsible for the preparation of the Service's statement of accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code'), is required to present a true and fair view of the financial position of the Service at the accounting date and its income and expenditure for the year ended 31 March 2015.

In preparing this statement of accounts, the Executive Director of Financial Services has:

- Selected suitable accounting policies and then applied them consistently
- Made judgments and estimates that were reasonable and prudent
- Complied with legislation
- Complied with the Code

The Executive Director of Financial Services has also:

- Kept proper accounting records which were up to date
- Taken reasonable steps for the prevention and detection of fraud and other irregularities

I certify that the accounts give a 'true and fair view' of the financial position of West of Scotland Archaeology Service as at 31 March 2015 and the transactions for the year then ended.

Lynn Brown MA (Hons) CPFA  
Executive Director of Financial Services  
24 September 2015

## Movement in Reserves Statement for the Year ended 31 March 2015

The Code requires reserves to be summarised as usable and unusable. The balance in WOSAS is the sole useable reserve and represents the accumulated surplus of the organisation.

The balance on the fund stands at £103,562 as at 31 March 2015, a decrease of £19,078 from last year, due to the deficit on the provision of services in the year.

	<b>Total Reserves £</b>
<b>Balance at 1 April 2013</b>	<b>121,840</b>
<b>Movement in reserves during 2013/14:</b>	
Surplus or (Deficit) on the Provision of Services	800
Other Comprehensive Income and (Expenditure)	0
<b>Increase or (Decrease) in the year</b>	<b>800</b>
<b>Balance at 31 March 2014</b>	<b>122,640</b>
<b>Movement in reserves during 2014/15:</b>	
Surplus or (Deficit) on the Provision of Services	(19,078)
Other Comprehensive Income and (Expenditure)	0
<b>Increase or (Decrease) in the year</b>	<b>(19,078)</b>
<b>Balance at 31 March 2015</b>	<b>103,562</b>



## Comprehensive Income and Expenditure Statement for the Year ended 31 March 2015

2013/14 Net Exp. £	Service Note	2014/15 Net Expenditure £
161,005	Gross expenditure	174,395
(160,918)	Gross income	(154,520)
<b>87</b>	<b>Cost of Services</b>	<b>19,875</b>
(887)	Interest and investment income	(797)
<b>(887)</b>	<b>Financing and Investment Income and Expenditure</b>	<b>(797)</b>
<b>(800)</b>	<b>(Surplus) or Deficit on the Provision of Services</b>	<b>19,078</b>
<b>0</b>	<b>Other Comprehensive (Income) and Expenditure</b>	<b>0</b>
<b>(800)</b>	<b>Total Comprehensive (Income) and Expenditure</b>	<b>19,078</b>

**Comprehensive Income and Expenditure Statement** – shows income and expenditure incurred in the year relating to the provision of WOSAS and other unrealised gains and losses. In total, this reflects the movement in the overall WOSAS reserves shown in the Balance Sheet.

## Balance Sheet as at 31 March 2015

31 March 14 £		Note	31 March 15 £
123,900	Net short-term debtors	9	104,836
<b>123,900</b>	<b>Current Assets</b>		<b>104,836</b>
(1,260)	Short-term creditors	10	(1,274)
<b>(1,260)</b>	<b>Current Liabilities</b>		<b>(1,274)</b>
<b>122,640</b>	<b>Net Assets / (Liabilities)</b>		<b>103,562</b>
122,640	Usable Reserves		103,562
0	Unusable Reserves		0
<b>122,640</b>	<b>Total Reserves</b>		<b>103,562</b>

**Balance Sheet** – represents the value of the assets and liabilities of WOSAS as at 31 March 2015. The net assets (assets less liabilities) are matched by the total Usable and Unusable Reserves.

The unaudited accounts were issued on 17 June 2015 and the audited accounts were issued on 24 September 2015

Lynn Brown, MA (Hons) CPFA  
Executive Director of Financial Services  
24 September 2015

## Cash Flow Statement for the Year ended 31 March 2015

2013/14 £	Revenue Activities	2014/15 £
800	Surplus/ (deficit) on the provision of service	(19,078)
	Adjustments for non-cash items:-	
9,900	(Increase) / decrease in debtors	19,064
(10,700)	Increase / (decrease) in creditors	14
(800)		19,078
<b>0</b>	<b>Net cash inflow / (outflow) from activities</b>	<b>0</b>

**Cash Flow Statement** – details the changes in cash and a cash equivalent of the service.

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## ❖ **Notes to the accounts**

The main objective of these notes is to provide further explanation for certain aspects of the core Financial Statements.

### **1. Statement of accounting policies**

- 1.1 The financial statements for the year ended 31 March 2015 have been compiled on the basis of recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the Code). The Code is based on International Financial Reporting Standards (IFRS) with interpretation appropriate to the public sector. The statements are designed to give a 'true and fair view' of the financial performance and position of the Service.
- 1.2 The accounting concepts of 'materiality', 'accruals', 'going concern' and 'primacy of legislative requirements' have been considered in the application of accounting policies. In this regard the materiality concept means that information is included where the information is of such significance as to justify its inclusion. The accruals concept requires the non-cash effects of transactions to be included in the financial statement for the year in which they occur, not in the period in which the cash is paid or received. The going concern concept assumes that the Service will not significantly curtail the scale of its operation. Wherever accounting principles and legislative requirements are in conflict the latter shall apply.
- 1.3 The accounting convention adopted is historical cost modified by the revaluation of certain categories of long-term assets and the fair value of investments and pensions.
- 1.4 Suppliers' invoices received up to 31 March 2015 have been included in the accounts. In addition, various items of expenditure have been accrued in accordance with the Code where the goods or services were received prior to 31 March 2015. Salaries and wages earned to 31 March 2015 are included in the accounts for 2014/15 irrespective of when the actual payments were made.
- 1.5 Income includes all sums due in respect of subscriptions from member authorities and other organisations and interest earned on fund balances for the year ended 31 March 2015.
- 1.6 There were no complex transactions or potential future uncertainties requiring critical judgments or estimations of uncertainty in preparing the 2014/15 accounts.

### **2. New standards issued but not yet adopted**

There are no accounting standards relevant to the financial statements of the Joint Committee which have not been adopted.

### 3. Income and expenditure statement

The table below provides a detailed breakdown of income and expenditure of the Service during 2014/15.

2013/14 Net Exp. £		Note	2014/15 Net Expenditure £
<b>Income</b>			
(132,467)	Contributions from participating local authorities	4	(128,095)
(28,451)	Fees and charges	6	(26,425)
(887)	Interest on balances	7	(797)
<b>(161,805)</b>	<b>Total income</b>		<b>(155,317)</b>
<b>Expenditure</b>			
140,469	Employee costs	5	144,332
0	Fees and subscriptions		270
4,627	Travel and subsistence		3,256
10,700	Rents		4,458
0	Building repairs and security		2,402
192	Printing and stationery		0
2,900	Equipment purchase and maintenance		2,900
142	Catering		212
85	Purchase of services	8	14,655
1,890	Audit fee	13	1,910
<b>161,005</b>	<b>Total expenditure</b>		<b>174,395</b>
(800)	(Surplus) or deficit for year		19,078
(121,840)	(Surplus) brought forward		(122,640)
<b>(122,640)</b>	<b>Accumulated (surplus) or deficit</b>		<b>(103,562)</b>

#### 4. Local authority subscriptions

The majority of income received by WOSAS is derived from contributions received from the local authorities who are members of the Service.

A detailed breakdown of each member's contribution to the Service is shown in the table below:-

Annual Subscription 2013/14 £	Local Authority	Annual Subscription 2014/15 £
(22,971)	Argyll and Bute Council	(22,971)
(8,647)	Glasgow City Council	(8,647)
(12,691)	East Ayrshire Council	(12,691)
(7,619)	East Renfrewshire Council	(7,619)
(12,691)	North Ayrshire Council	(12,691)
(12,691)	Renfrewshire Council	(12,691)
(12,691)	South Ayrshire Council	(12,691)
(17,784)	South Lanarkshire Council	(17,784)
(11,991)	West Dunbartonshire Council	(7,619)
(12,691)	West Lothian Council	(12,691)
<b>(132,467)</b>	<b>Total</b>	<b>(128,095)</b>

**Note:** - The contribution received from Glasgow City Council is net of an agreed lead authority administrative charge of £5,000. It was agreed by the WOSAS Joint Committee to reset West Dumbarton Council's 2014/15 contribution to a lower level reflecting changes to the Authority's geographical area of responsibility, a reduction of £4,372 compared with 2013/14.

#### 5. Employee benefits

The staff members of the Service are Glasgow City Council employees and the Council is an admitted body of the Strathclyde Pension Fund.

In accordance with International Accounting Standard 19 (IAS 19) – Employee Benefits, the Council is required to disclose certain information concerning assets, liabilities, income and expenditure, of the pension scheme. The Service's staff pension costs are reflected in the figures disclosed in Glasgow City Council's financial statements.

The Code requires that employee benefits are recognised in the accounts when they are earned rather than when they are paid. As a result, there is a requirement to consider notional entitlements to annual leave earned but not taken as at 31 March. The employee working on the Service's activities is contracted to Glasgow City Council and therefore any notional liability has been included within the accounts of Glasgow City Council who holds the contract of employment.

## 6. Fees and Charges

Includes fees of £16,667 for an archaeological advice service provided to the Loch Lomond and Trossachs National Park Authority.

## 7. Interest

Interest is calculated on an annual basis at 31 March using an average of the Base Rate interest over the year, the rate Glasgow City Council have paid to borrow monies throughout the year and the rate Glasgow City Council have received when lending throughout the year.

## 8. Purchases of Services

During 2014/15 WOSAS staff relocated offices and the costs relating to the move totaled £14,420.

## 9. Short-term debtors

The net short-term debtors figure for 2014/15 of £104,836 (2013/14 £123,900) comprises the following:-

31 March 2014 £	Short-term debtors	31 March 2015 £
105,669	Balance held by Glasgow City Council on behalf of WOSAS	102,087
7,964	Outstanding payments from Historic Scotland	0
5,000	Outstanding payments from Loch Lomond and Trossachs	1,725
4,471	Argyll and Bute Council	0
796	Other outstanding payments	1,024
<b>123,900</b>	<b>Total sundry debtors</b>	<b>104,836</b>

## 10. Short-term creditors

The short-term creditors figure for 2014/15 of £1,274 (2013/14 £1,260) comprises the following:-

31 March 2014 £	Short-term creditors	31 March 2015 £
1,260	Accrued audit fees	1,274
<b>1,260</b>	<b>Total sundry creditors</b>	<b>1,274</b>

## 11. Remuneration Report

West of Scotland Archaeology Service is a Joint Committee comprised of several local authorities. Given that Glasgow City Council (GCC) is the lead authority, the senior management are deemed to be from GCC. Details of remuneration paid to senior management at GCC are available in the remuneration report included within GCC's financial statements. None of the employees working on the project earn more than £50,000. No remuneration was paid to the members of the Joint Committee.

## 12. Related Parties

Glasgow City Council is the administering body responsible for WOSAS. The related party transactions between WOSAS and Glasgow City Council are shown in the table below:-

2013/14 Net Exp/(Inc) £	Debtor/(Creditor) at 31 March 2014 £	Related Party transactions and balances	2014/15 Exp £	2014/15 Inc £	Debtor/(Creditor) at 31 March 2015 £
		<b>Related bodies</b>			
2,053	105,669	Glasgow City Council	4,458	8,647	102,087

## 13. Auditor remuneration

WOSAS incurred fees of £ 1,910 for the statutory inspection of the financial statements by Audit Scotland. The comparable figure for 2013/14 was £1,890. Fees payable in respect of other services provided by the appointed auditor were £nil (2013/14 £nil).

## 14. Events after the balance sheet date

There were no material events between 31 March 2015 and the date of signing that require to be reflected in the Financial Statements.

## 15. Accounts issued for authorisation

The audited accounts were issued on 24 September 2015



## ❖ Governance Statement

### Scope of Responsibility

The West of Scotland Archaeology Service (WOSAS) Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Joint Committee's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

WOSAS's financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010) by virtue of the adoption by Glasgow City Council of a Local Code of Corporate Governance, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework: Delivering Good Governance in Local Government.

The Code evidences the Council's commitment to achieving good governance and demonstrates how it complies with the governance standards recommended by CIPFA. The Code is regularly reviewed and updated.

The Joint Committee relies on the Council which has put in place a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Forum's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

### The Joint Committee's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Joint Committee is directed and controlled. Through the framework it is accountable to, engages with and leads the community. It enables the Joint Committee to monitor the achievement of its objectives against its plans and to consider whether those objectives have led to the delivery of appropriate, cost-effective services. The governance framework will be continually updated to reflect best practice, new legislative requirements and the expectations of stakeholders.

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The Joint Committee has responsibility for ensuring the continuing effectiveness of its governance framework and system of internal control. The main features of the Joint Committee's governance arrangements are as follows:-

- A Minute Of Agreement between the member councils of WOSAS
- The Joint Committee is supported by a Steering Group of officers and councillors from the member councils and other bodies
- Clearly defined Standing Orders, Scheme of Delegation and Financial Regulations
- Public performance reporting through the Annual Report
- Regular meetings of the WOSAS Officer Steering Group and the Joint Committee
- A budget setting process which includes the agreed local authority and other bodies contributions to the annual running costs of the organization
- The regulation of employee matters through the Council's Code of Conduct for employees

### **Review of Effectiveness**

Members and officers of the Joint Committee are committed to the concept of sound governance and the effective delivery of services and take into account comments made by internal and external auditors.

The review of the governance framework is conducted on an annual basis by Glasgow City Council by means of a self assessment questionnaire issued to Service Executive Directors and Managing Directors or Chief Executives of subsidiaries and relevant associates by Internal Audit. The self assessment questionnaire includes the principles contained in the CIPFA/SOLACE Framework: Delivering Good Governance in Local Government, and requires Executive Directors (of Services) and Managing Directors (of subsidiaries and relevant associates) to determine the extent to which their Service/organisation complies with each principle. All Executive Directors (of Services) and Managing Directors (of subsidiaries and relevant associates) have signed a statement of internal control declaring that "There are, in my opinion, no significant matters that require to be raised in this Certificate, which is provided to support Glasgow City Council's Statement of Internal Control for the financial year 2014/15, as it is my opinion that the procedures which have been designed to ensure proper governance and financial control are operating adequately".

Senior officers of Glasgow City Council have been advised on the implications of the result of the review of the effectiveness of the governance framework by Internal and External Audit, and plans to address weaknesses and ensure continuous improvement of the systems are in place.

### **Significant Governance Issues**

There are no significant governance issues with the West of Scotland Archaeology Service.

### **Internal audit Opinion**

Based on the audit work undertaken, it is the Head of Audit & Inspection's opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2014/15 in the West of Scotland Archaeology Service.

### **Certification**

It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the systems of governance that operate in the West of Scotland Archaeology Service.

I will continue to review and enhance, as necessary, our governance arrangements.

Lawrence Fitzpatrick  
Convener, WOSAS  
24 September 2015

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## **Independent auditor's report to the members of West of Scotland Archaeology Service and the Accounts Commission for Scotland**

I certify that I have audited the financial statements of West of Scotland Archaeology Service Joint Committee for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet and Cash Flow Statement, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the 2014/15 Code).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### **Respective responsibilities of the Executive Director of Financial Services and auditor**

As explained more fully in the Statement of Responsibilities, the Executive Director of Financial Services is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the body and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Director of Financial Services; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Opinion on financial statements**

In my opinion the financial statements:

- give a true and fair view in accordance with applicable law and the 2014/15 Code of the state of the affairs of the body as at 31 March 2015 and of the income and expenditure of the body for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

### **Opinion on other prescribed matters**

In my opinion:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I am required to report by exception**

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Annual Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government ; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Elaine Barrowman  
Senior Audit Manager  
Audit Scotland  
4th Floor The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

29 September 2015