



**Internal Audit Report**  
**Climate Change Reporting**  
**Final**  
**11 April 2018**

<b>Level of Assurance</b>	The overall control framework is of an average standard. Some weaknesses have been identified in the controls and improvements are possible.
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## Executive Summary

### 1.0 Introduction

The Climate Change (Scotland) Act 2009 defines public bodies' climate change duties. Targets for reducing Scotland's greenhouse gas emissions are set out in the Act: 42% by 2020 and 80% by 2050 (against a 1990 baseline). The Act places duties on public bodies relating to climate change which requires them to: contribute to carbon reduction targets; contribute to climate change adaptation; and to act sustainably. Midlothian Council has a duty to contribute to this target.

The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 requires public bodies to annually report on compliance with the climate change duties. The reporting is intended to help with public bodies' compliance, engage leaders and encourage continuous improvement. A standardised reporting framework has been established by the Scottish Government to assist in providing accurate and consistent performance information to inform direction and decision making. Public bodies are required to prepare reports on compliance with climate change duties, showing their plans and programmes and providing statistics on operational greenhouse gas emissions.

The Council's Corporate Climate Change Strategy sets out the governance arrangements in the Council relating to climate change. Political leadership and responsibility for Council climate change activity lies with the Cabinet. CMT is responsible for the strategy, action planning and performance monitoring and Planning Services takes the lead on Climate Change reporting and collates information from relevant services such as the Energy team who provide greenhouse gas emissions data in respect of the Council's estates and operations. The Council commenced voluntarily public reporting of its climate change activity for 2008/09, as a signatory to Scotland's Climate Change Declaration. The first full mandatory Public Bodies Climate Change Duties report was submitted on 30 November 2016 and the second mandatory report was submitted on 28 November 2017. The Climate Change 2017 report reflects the Council's climate change activities undertaken in the financial year 2016/17. The report includes six compulsory sections, and one recommended section (relating to community emissions within Council influence) which the Council has voluntarily completed. The Council agreed to the Minister's request to complete a pilot report in respect of 2014/15, for submission by 30 November 2015 when the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 was still in draft.

The Sustainable Scotland Network (SSN) is funded by the Scottish Government and acts as the focal point for reports to be submitted, published and analysed. SSN provides operational support for the reporting process and has provided guidance which covers the completion of the online reporting form and how to enter the information in the correct format. The guidance also covers validation of information and the importance of introducing internal and/or external arrangements to help ensure the quality of figures and information contained in the Climate Change report.

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The Central Energy Fund (CEEF) was launched in 2004 by the Scottish Government to support the delivery of energy efficiency and renewable energy measure to reduce carbon emissions in the public sector. The fund expired on 31 March 2016 and the Scottish Government confirmed that after this date there will be no reporting obligations placed on the public sector and that they would be permitted to retain the funding. Salix is an independent, publicly funded company providing the public sector with loans for energy efficiency projects. They are working closely with the Scottish Government to support continued investment of CEEF funds and have confirmed that they would match Council funds to create a larger ring fenced recycling fund. The Salix funding is in the form of a Conditional Grant, repayable only when the Council has exhausted all possible qualifying projects. Utilising the balance on the CEEF fund to create a Midlothian Energy Efficiency Fund allowed the Council to attract a Conditional Grant of £167K from Salix.

The Midlothian Integration Joint Board (MIJB) was also required to submit its first climate change annual report by 30 November 2017. The Head of Adult Services submitted the report to the SSN and also reported it to the MIJB in December 2017. As the MIJB has no responsibility for buildings, fleet cars or staff, etc, the report did not contain much detail as these aspects are contained within the partners' Climate Change reports.

## **2.0 Objectives of the Audit**

The scope of the audit was to provide assurance that information in the Midlothian Council Climate Change Duties 2017 report is accurate, compliant with the reporting requirements and reflects current practice. The scope of the audit also incorporated a review of the Midlothian Integration Joint Board (MIJB) Climate Change 2017 report. A copy of the terms of reference for the review is attached at Appendix 2.

## **3.0 Conclusion**

Guidance notes provided to public bodies by SSN were used by Internal Audit to ensure data, both qualitative and quantitative, was accurate and complied with the reporting requirements. The MIJB Climate Change 2017 report did not contain any emission figures and the audit has not addressed any specific recommendations to the MIJB. Figures in the Council's Climate Change 2017 report were checked to ensure they were accurately calculated and supported by working documentation. A small number of errors and inaccurate information was identified during the review and it was advised that these will be taken into account in the 2018 Climate Change report.

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A number of key controls were seen to be operating and these include:

- the Council used the reporting template framework established by the SSN and complied with the reporting deadline of 30 November 2017;
- guidance notes available from the SSN have been used by Midlothian Council;
- Planning Services in Midlothian Council take responsibility for collating the information from relevant services;
- a recommended section relating to the Council's wider influence (ie beyond estate and operations and associated with the community, etc) has been completed in the Climate Change 2017 report;
- the Central Energy Efficiency Fund (CEEF) was awarded to the Council for investment in carbon reduction measures. The Midlothian CEEF fund financed a number of energy saving projects and these are monitored on the Salix database;
- feedback for the Climate Change 2016 was received from the SSN and a number of suggestions were incorporated into the Climate Change 2017 report; and
- a Property and Facilities Management Plan on carbon emissions is reported quarterly to the Council's Performance Review and Scrutiny Committee (PRSC).

We have made recommendations where control issues were identified and these are also noted within the Audit Issues and Management Action Plan but briefly relate to:

- there is no Carbon Management Plan for the report year. It was advised that a new Carbon Management Plan should be in place however there is no direction from management as to which service should be leading on this. Local Authorities are expected to develop and produce a plan detailing how they plan to reduce their carbon emissions and energy usage from building use, waste management, street lighting and from running campaigns to change staff behaviour;
- minor discrepancies were found in the figures reported in "estimated decrease in emissions". To ensure a like for like comparison, the reporting for the Climate Change 2017 report adopted the previous (2013) Carbon Management Plan as a basis for recording which excluded emissions arising from PPP schools. It was advised the data for PPP schools will be included in next year's report when we have a new Carbon Management Plan and a new baseline to take account of the changes in the Council's Estate, growth in new development (buildings, streets, waste provision, etc);
- the Council's agreed governance arrangements were reported however these are not being put into practice. For example, a Carbon Management Board was established in 2013 but the board only met a few times and there is currently no Climate Change & Sustainable Development Group;
- the Climate Change 2017 report states that "a Carbon Management Plan progress report is reported to Senior Management and to the Cabinet annually and that there is a Carbon Management team and they report to a Carbon Management Project Board" but both of

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these statements are incorrect. There is no Carbon Management team. The Carbon Management Plan (2013-16) was not formally updated on an annual basis and in 2016/17, there was no regular monitoring to CMT or to the Business Transformation Board. Historically, the progress made on the individual energy reduction projects from the Carbon Management Plan (2013-16) were reported to the Business Transformation Board. The outcome of the Carbon Management Plan (2013-16) was reported to Cabinet in October 2016 to advise that the Council has exceeded its target and achieved a CO<sup>2</sup>e tonnage of 11,035 but no financial savings were reported;

- the Climate Change 2017 report was not approved by Cabinet. Historically, the Climate Change report was submitted to Cabinet for approval prior to the end November submission date and also submitted to the Performance Review and Scrutiny Committee for information;
- minor errors were found in the figures reported for street lighting;
- minor discrepancies were found in the estimated annual savings for 1 of the 10 carbon projects reported. This information was obtained from the Salix system used in the Energy team and the incorrect figure was stated in the report due to a typographical error;
- manual calculations undertaken to estimate commuting mileage were not supported by adequate documentation;
- data obtained from the Council's annual performance reporting and waste information reported under "Wider Influence" was not validated by the Planning Officer. It was advised by the Planning Officer that the waste information for the report year is not validated by the Scottish Environmental Protection Agency (SEPA) until after the submission date and this was not available during audit testing;
- although guidance is provided by the Sustainable Scotland Network (SSN), local procedures should be in place to ensure there is consistency in recording information particularly when manual calculations are undertaken, or where information is obtained from Council systems; and
- there is no independent quality checking or benchmarking undertaken before the final Climate Change report is submitted to the SSN.

As noted above, some weaknesses have been identified in the controls and improvements are possible. Therefore we have on this occasion rated the review as **average** as per the definitions on page 12. We have raised 2 High, and 7 Medium rated recommendations which are detailed in the Audit Issues and Management Action Plan to reduce risk further and these recommendations have been agreed by management.

## 4.0 Audit Issues and Management Action Plan

### 4.1 Carbon Management Plan

There is an expectation that each public body will set its own targets for reducing greenhouse gas emissions from its estate and operations, and report on this through a Carbon Management Plan. Local Authorities are expected to develop and produce a plan detailing how they plan to reduce their carbon emissions and energy usage from building use, waste management, street lighting and by running campaigns to change staff behaviour. This is monitored through the Climate Change reporting as the Council is required to report on their carbon reductions and emissions. It is essential to have a Carbon Management Plan in place as the Council has a public commitment (Scotland's Climate Change Declaration) to declare a plan, with targets and time-scales, to achieve a significant reduction in carbon emissions. It is also essential for the Council to have monitoring arrangements in place involving key managers in charge of Council properties and street lighting, to drive these carbon reductions.

Systemlinks is the Council's energy management and performance software system which is used to record the Council's non housing property and street lighting energy carbon emissions and this is managed by the Energy team. SSN now takes responsibility for both Carbon Management Reporting and Climate Change reporting and have developed a Carbon Management Toolkit and a Climate Change Report Template which assists public sector bodies to align their energy carbon emissions reporting. The information recorded through the Carbon Management Toolkit should be aligned with the Climate Change reporting process. The Carbon Footprint and Project Register Tool (CFPR) has been developed by SSN to assist Public Sector organisations to form and plan a Carbon Management strategy.

The following issues were noted:

- Midlothian Council has implemented projects which have reduced carbon emissions and 10 of these carbon reduction projects are recorded in the Climate Change 2017 report. However, there is currently no Carbon Management Plan or Carbon Management Board. The new revised format required by SSN results in changes in the basis of carbon reduction emissions from that which was originally approved (these included inclusion of PPP properties, changes to ways in which water is dealt with, etc.) It was advised that a new Carbon Management Plan is due to be in place however there is no direction from management as to which service should be leading on this. The previous Carbon Management Plan was led by a Senior Engineer in Property and Facilities management, however following restructuring, the post no longer exists and the functions of the role have been split within Property and Facilities Management services;
- the Climate Change 2017 report states that "a Carbon Management Plan progress report is reported to Senior Management and to the Cabinet annually and that there is a Carbon Management team and they report to a Carbon Management Project Board" but both of

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these statements are incorrect. There is no Carbon Management team. The Carbon Management Plan (2013-16) was not formally updated on an annual basis and in 2016/17, there was no regular monitoring to CMT or to the Business Transformation Board. Historically, the progress made on the individual energy reduction projects from the Carbon Management Plan (2013-16) were reported to the Business Transformation Board; and

- the previous Carbon Management Plan (2013-16) was not formally updated and reported to Cabinet on an annual basis. The Carbon Management Plan (2013-16) was initiated with the target of achieving a 25% reduction in Carbon emissions based on the 2006/7 Carbon output tonnage of 27,237 CO<sup>2</sup>e which equated to a target tonnage of 8,800 tonnes CO<sup>2</sup>e. However, the outcome of the Carbon Management Plan (2013-16) was reported to Cabinet in October 2016 to advise that the Council has exceeded its target and achieved a CO<sup>2</sup>e tonnage of 11,035 but no financial savings were reported. The Energy team advised that this was not a requirement of the original Carbon Management Plan, and financial reporting is not considered appropriate as energy costs fluctuate/inflationary market demand pressures etc.

No	Recommendation	Priority	Manager	Target Date
1.	<p>A new Carbon Management Plan should be in place with a new baseline and this should be reported on an annual basis to CMT or to another appropriate board which will allow the Council to monitor carbon reductions.</p> <p><b><u>Management Comment:</u></b> A discussion at Corporate Management Team/Strategic Leadership Group held in April 2018 made a commitment to progress this.</p>	High	Chief Executive	30/10/2018

### 4.2 Approval of the Climate Change Report before submission

Historically, the Climate Change report was submitted to Cabinet for approval prior to the end of the November submission date and also submitted to the Performance Review and Scrutiny Committee (PRSC) to allow Members to scrutinise the report. There is a section in the Climate Change 2017 report that states “approval of this report by the Council's Cabinet evidences that the top 5 priorities for climate change governance, management and strategy for the year ahead have been agreed”, however the Climate Change 2017 report was not approved by Cabinet due to the reporting timescales.

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No	Recommendation	Priority	Manager	Target Date
2.	<p>Future Climate Change reports should be approved by Cabinet before the report is submitted to the SSN. This should be undertaken to allow time for any amendments to be made before the submission date.</p> <p><b>Management Comment:</b> We will ensure the reports are submitted to Cabinet before the submission date.</p>	High	Planning Manager	30/10/2018

### 4.3 Errors and Inaccuracies

The following errors and issues were found in section 3 (Emissions, Targets and Projects) of the Climate Change 2017 report:

- the number of street lights replaced was incorrectly reported. The figure was obtained from the Commercial Operations Service Plan 2016/17 annual performance report which stated that the number of street lights replaced was 386. Internal Audit testing found that the correct figure was 410. The Lighting Manager advised the figure in the annual report was an error as it was incorrectly counted. The Planning Officer advised that data obtained from the Council's annual performance reporting is not confirmed with the service;
- the Lighting Manager advised that street lighting now have the light-emitting diode (LED) which has a carbon emission reduction but this is not noted in the Climate Change 2017 report;
- minor discrepancies were found in the figures reported in "estimated decrease in emissions". To ensure a like for like comparison, the reporting for the Climate Change 2017 report adopted the previous (2013) Carbon Management Plan as a basis for recording which excluded emissions arising from PPP schools. It was advised the data for PPP schools will be included in next year's reporting when we have a new Carbon Management Plan and a new baseline to take account of the changes in the Council's Estate, growth in new development (buildings, streets, waste provision, etc);
- an estimated annual saving for one of the carbon projects was reported as £2,635 per annum instead of £2,365 (overstated by £270). This information was obtained from the Salix system used in the Energy team and the incorrect figure was stated in the report due to a typographical error. Independent checking of the energy figures obtained from the system can prevent human errors reported in the Climate Change return however it was advised that there will be a reduction in the Energy team in the next financial year;
- there was a lack of audit trail to verify the number of operational buildings reported. An estimated figure of 232 operational buildings was reported. It was advised that the number of buildings can fluctuate as a small number of buildings come in and out of use; and
- manual calculations undertaken by the Planning Officer to calculate estimated commuting mileage were not supported by adequate documentation.



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The following points were noted in section 2 (Governance, Management and Strategy) of the Climate Change 2017 Report:

- the Council is required to set out its system of governance and management in relation to climate change and report how this is managed and embedded. The reported governance arrangements are not being put into practice. For example, a Carbon Management Board was established in 2013 but the board only met a few times and there is currently no Climate Change & Sustainable Development Group in place;
- the Council is required to report on specific climate change mitigations and adaptation objectives. A risk control measure ‘a Corporate Climate Change and Sustainable Development Action Plan 2016/17’ was recorded, however this was not in place. It was noted that a ‘Corporate Climate Change and Sustainable Development Action Plan 2017/18’ is in draft and was reported as a future climate change strategy priority;
- the Council is required to report any relevant climate change plans or strategies that they have in place. Internal Audit noted that reference was made to a ‘Commercial Operations Service 2016/17 service plan” covering Water and Sewerage but this was not strictly the case as the service plan had only reported completed infrastructure works in 2015/16 for the Millerhill Zero Waste Parc which included Portable Water, foul and surface water; and
- Internal Audit noted that the listed Zero Waste Plan was not in place. It was advised that the Council is currently drafting a local ‘Zero Waste Plan’ but the report did not state that the Zero Waste Plan is in draft.

No	Recommendation	Priority	Manager	Target Date
3.	<p>Errors identified in the Climate Change 2017 report should be taken into account when producing next year’s report.</p> <p><b><u>Management Comment:</u></b> Corrections will be reported in the 2018 Climate Change report.</p>	Medium	Planning Manager	30/11/2018
4.	<p>Information reported in the Climate Change report should be validated and confirmed with the service. Documentation supporting figures, plans and strategies should be obtained and checked.</p> <p><b><u>Management Comment:</u></b> Management will update procedures which will allow relevant services to declare the evidence provided for Climate Change reporting is accurate.</p>	Medium	Planning Manager	30/11/2018

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No	Recommendation	Priority	Manager	Target Date
5.	<p>An audit trail is required in recording the data and information reported in the Climate Change report.</p> <p><b>Management Comment:</b> An evidence file will be available in Planning.</p>	Medium	Planning Manager	30/11/2018

### 4.4 Local Procedures

Although guidance is provided by the Sustainable Scotland Network (SSN), local procedures should be in place to ensure there is consistency in recording information, particularly when manual calculations are undertaken, or where information is obtained from Council systems. As noted above, it was found that manual calculations were not supported by adequate documentation and errors were identified by Internal Audit in the Climate Change 2017 report. There will be a staff reduction in the Energy team which may increase the risk of errors arising in the Climate Change report.

No	Recommendation	Priority	Manager	Target Date
6.	<p>Local procedures should be developed detailing how to collate, record and calculate information required for the Climate Change Report. Procedures should also document the governance process required (ie approval by Cabinet prior to submission of the return), the lead officer responsible for the report and any validation and checking required.</p> <p><b>Management Comment:</b> Procedure notes will be developed when the SSN provides guidance notes for the Climate Change 2018 report.</p>	Medium	Planning Manager	30/09/2018

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### 4.5 Quality Assurance checks, Benchmarking and Validation

The SSN guidance states that whilst it is not a compulsory requirement of the reporting process to have reports internally or externally verified, it is good practice to have reports validated to provide credibility and assurance. The following issues were noted:

- there is no independent quality checking or benchmarking undertaken on the final Climate Change report submitted to the SSN. However, it was stated that the Planning Officer does compare data from the previous year and queries anything unusual. It was advised that the Council did approach a neighbouring Council to undertake a peer review but this was not undertaken due to a lack of resource in the neighbouring council;
- Internal Audit testing identified the internal validation processes reported in the Climate Change 2017 report were inaccurate (“performance in meeting Carbon Management Plan targets is reported quarterly to senior management, Cabinet and PRSC; and a Carbon Management Plan progress report is reported to senior management and Cabinet annually”); and
- the Climate Change 2017 report states that part of the data presented has been validated externally through the Carbon Reduction Commitment process and Waste Data has been validated externally by SEPA. However, there was no audit trail to show confirmation of this and the last audit undertaken by the Carbon Reduction Commitment was in 2015. It was advised that the carbon data is validated through the Carbon Reduction Commitment reporting on Systemslinks which is an approved reporting tool by SEPA. The tonnages collected for end disposal / recycling is verified through the Waste Data Flow but there was no audit trail of this.

No	Recommendation	Priority	Manager	Target Date
7.	<p>Independent quality checking or benchmarking of the Climate Change report should be undertaken prior to submission of the report to SSN.</p> <p><b><u>Management Comment:</u></b> Waste Data is validated by SEPA after the Climate Change reporting submission data but we will incorporate the validation outcome of 2016/17 into the Climate Change 2018 reporting.</p>	Medium	Planning Manager	30/11/2018

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## 4.6 Future Climate actions

The following points were noted:

- the Climate Change 2017 report states that climate risk assessment is not done. This refers to progressing management of climate risks in accordance with “Adaptation Scotland’s 5 Steps to Managing your climate risks” being lead by the Head of Service for Communities & Economy. This is noted in the report as a future action;
- the Climate Change Assessment Tool (CCAT) has been specially devised to assist public sector organisations comply with the Climate Change (Scotland) Act 2009, both in terms of meeting carbon emissions reductions targets and reporting to the SSN. Due to restricted resource, Midlothian Council has not used the Change Assessment Tool to self-assess its capability / performance; and
- the Corporate Climate Change Strategy requires to be reviewed as it has not been updated since 2014.

No	Recommendation	Priority	Manager	Target Date
8.	Management should: <ul style="list-style-type: none"><li>• ensure the Climate Change risk assessment is undertaken; and</li><li>• consider using the Climate Change Assessment Tool.</li></ul>	Medium	Planning Manager	30/11/2018
9.	The Corporate Climate Change Strategy should be reviewed and updated.	Medium	Planning Manager	31/03/2019

### Definitions of Ratings

#### Audit Opinion

Level of Control	Reason for the level of Assurance given
<b>Excellent</b>	The control framework is of a high standard with no unacceptable risks identified.
<b>Good</b>	The control framework is of a good standard with only minor elements of risk identified which are either accepted or being dealt with by management.
<b>Average</b>	The overall control framework is of an average standard. Some weaknesses have been identified in the controls and improvements are possible.
<b>Weak</b>	The control framework is weak and requires improvement as significant issues exist with the adequacy and effectiveness of the Internal Control arrangements. These control deficiencies could result in delivery of poor service or disruption to service to the residents of Midlothian, financial loss or reputational damage to the Council.
<b>Poor</b>	The control framework is inadequate or ineffective and the issues identified require immediate attention to prevent the delivery of poor service or disruption to service to the residents of Midlothian, financial loss or reputational damage to the Council.

#### Recommendation Rating

Priority	Risk Definition
<b>High</b>	Legal / regulatory issues would normally be regarded as high risks.
	Strategic risks would normally be regarded as high risks.
	Financial impact - £50K plus and / or national press interest
<b>Medium</b>	£5K - £49K and / or local press interest
<b>Low</b>	Under £5K and / or no press interest.

## **Distribution**

- Kenneth Lawrie, Chief Executive
- John Blair, Director of Resources
- Mary Smith, Director of Education Communities and Economy
- Ian Johnson, Head of Communities and Economy
- Ricky Moffat, Head of Commercial Operations
- Garry Sheret, Head of Property Facilities and Management
- Peter Arnsdorf, Planning Manager
- Gareth Davies, Property Manager
- Ernst and Young, External Audit

## **Audit Team**

Author: Amber Ahmed (Auditor)

Reviewer: Elaine Greaves (Principal Auditor)

### TERMS OF REFERENCE

#### Audit Objective and Scope

##### Audit Objective

To provide assurance that information in the Midlothian Council Climate Change Duties 2017 report is accurate, compliant with the reporting requirements and reflects current practice. The scope of the audit also incorporated a review of the Midlothian Integration Joint Board (MIJB) Climate Change 2017 report.

##### Scope of Audit

The audit will focus on the key processes and controls to ensure:

- compliance with the Climate Change reporting requirement;
- there is an adequate process in place to collate the information required in the Climate Change reporting;
- information and data in the report is accurate and has been validated; and
- benchmarking and validation of data with other local authorities has been undertaken.

##### Exclusions and Limitations

The following will be excluded from the scope of this review:

- other environment legislations that are currently in place.

#### Potential Risks

The main potential risks are:

- the climate change annual summary report does not contain the information specified by the Scottish Government which can result in the

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statutory climate change duties not being fulfilled;

- climate change figures are inaccurate, are not compliant with the reporting requirements and do not reflect current practice; and
- reputational damage or legal challenge if the Council is not compliant with the public bodies' climate change duties.

## **Audit Approach**

The audit approach consists of:

- fact finding interviews with key employees;
- review of appropriate documentation which includes any risk reviews that have been conducted and risk registers that are in place;
- interrogation of any relevant systems and sample testing as required;
- closure meeting with local management to discuss the findings and any recommendations from the review;
- draft and final reporting; and
- presentation of the final report to the Audit Committee.

## **Timescales & Reporting**

The audit will commence in November 2017 and will be reported to the next available Audit Committee.

Any issues arising will be communicated directly to local management as they are identified. A formal audit report will be produced summarising the findings and any recommendations identified during the review.

## **Information Requirements**

Access to all relevant systems, documentation and employees.

## **Audit Resource**

Auditor: Amber Ahmed – 0131 271 3280

Reviewer: Elaine Greaves – 0131 271 3285