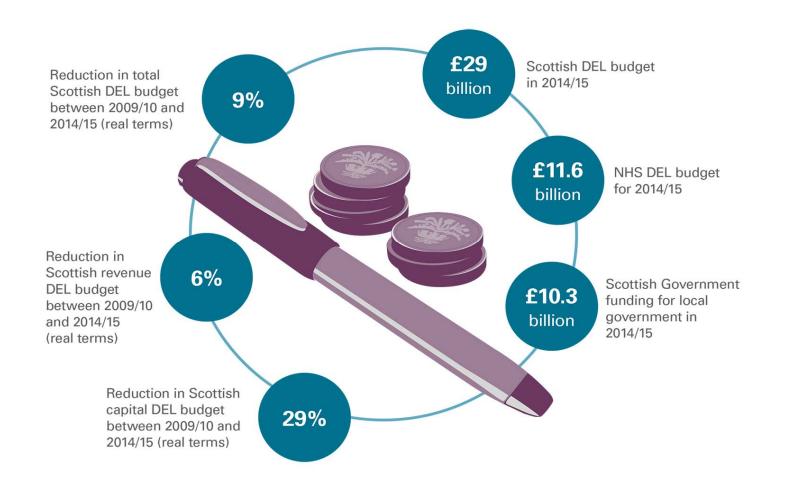


Evaluating the delivery of best value and value for money

Fraser McKinlay, Controller of Audit and Director of Performance Audit and Best Value

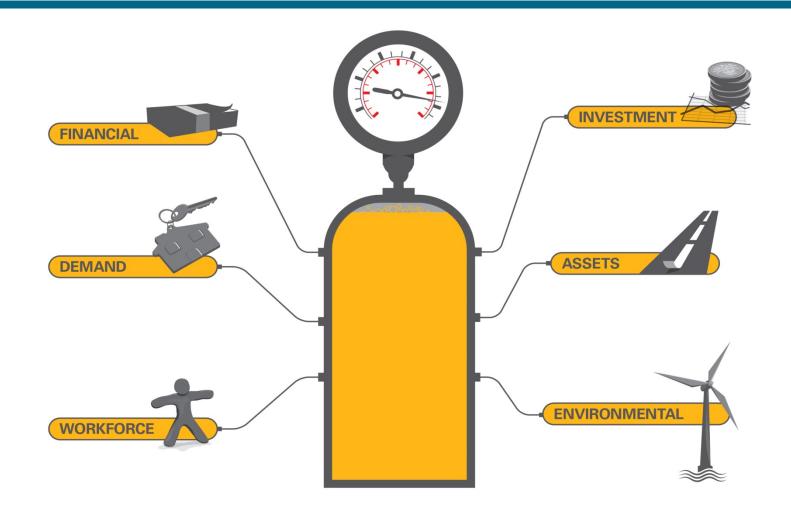
Scotland's public finances: key facts





Pressures on resources





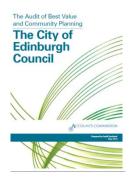
Our reports – some examples

UDIT SCOTLAND



Developing financial reporting in Scotland







Procurement in councils



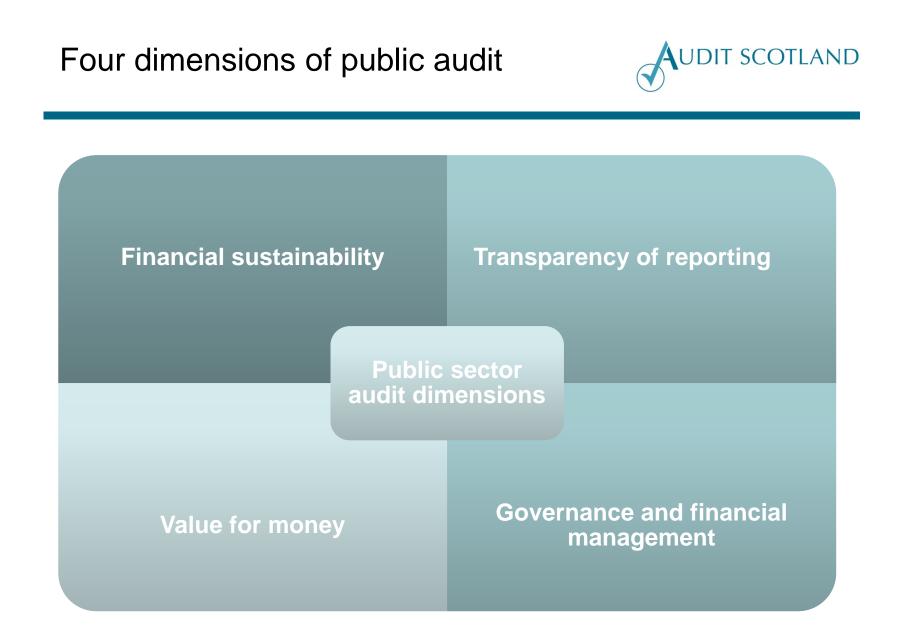
Reshaping care for older people



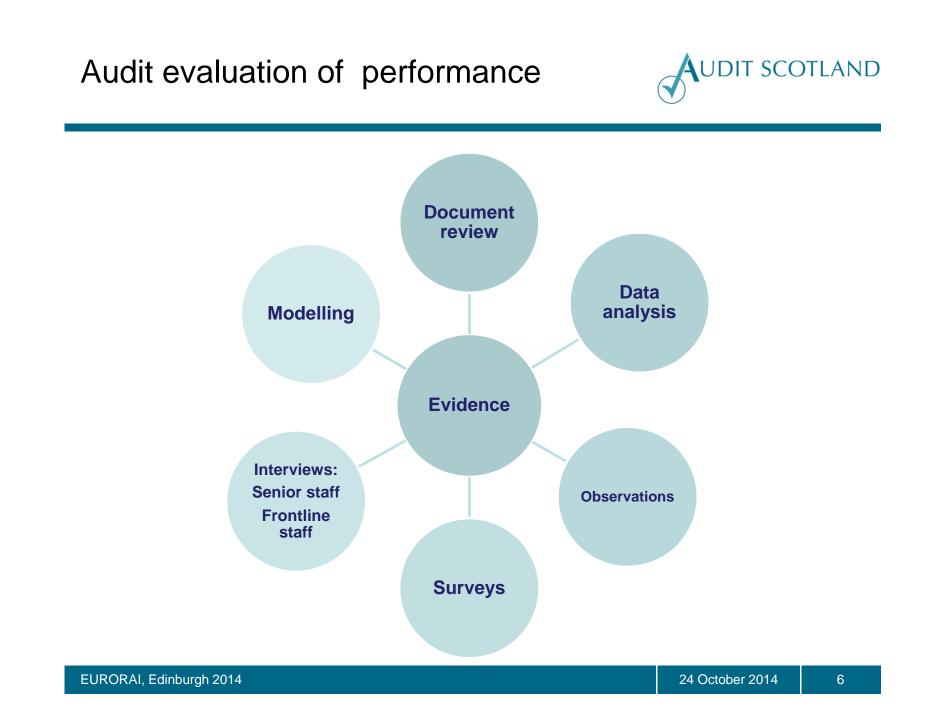


Police reform





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