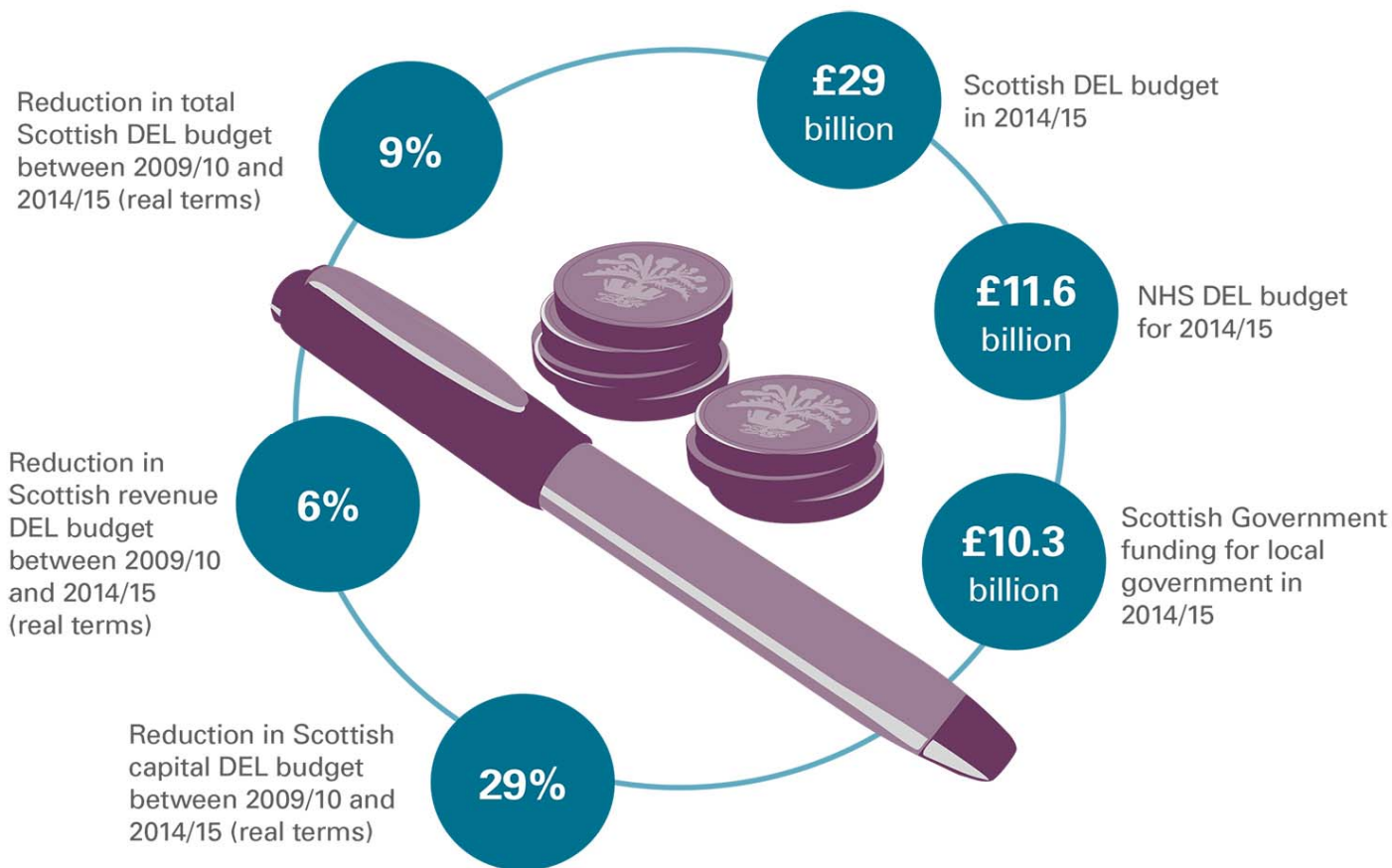


# Evaluating the delivery of best value and value for money

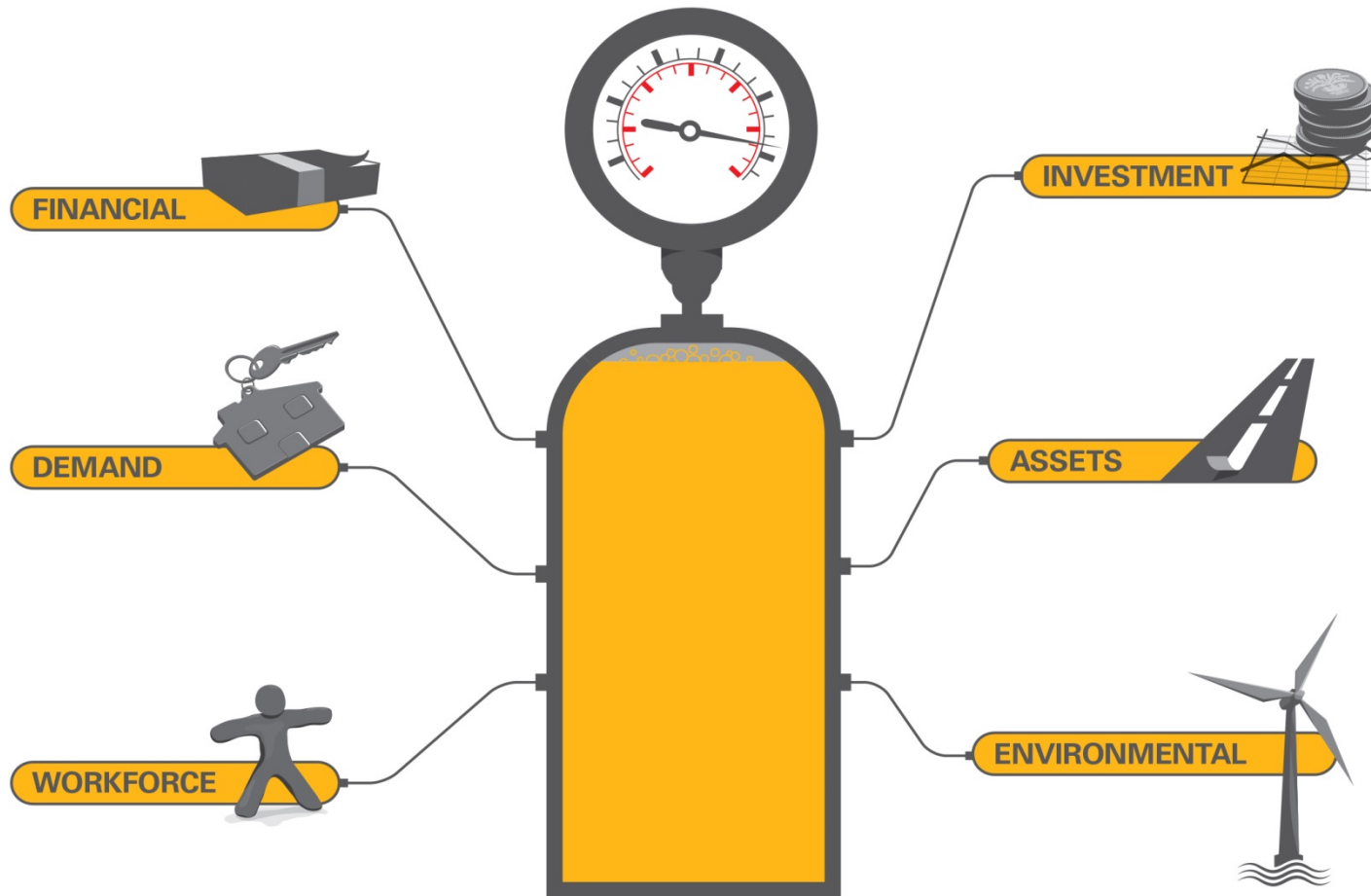


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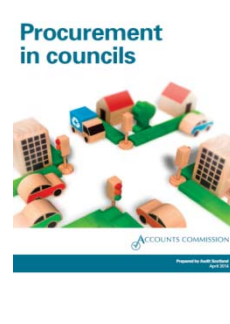
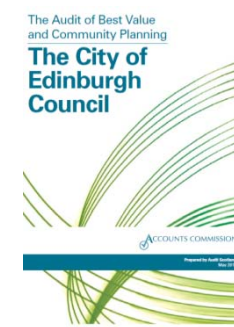
# Scotland's public finances: key facts



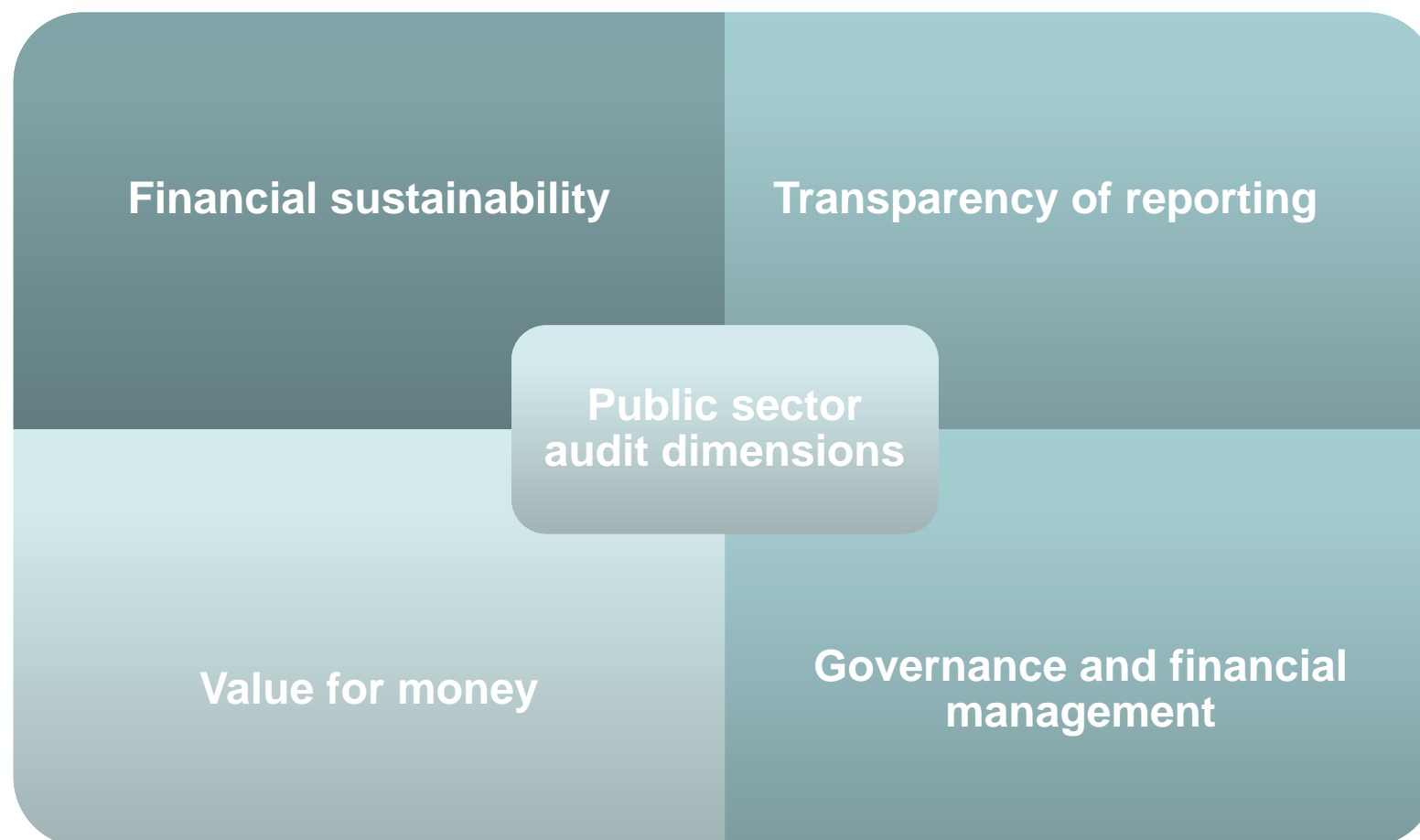
# Pressures on resources

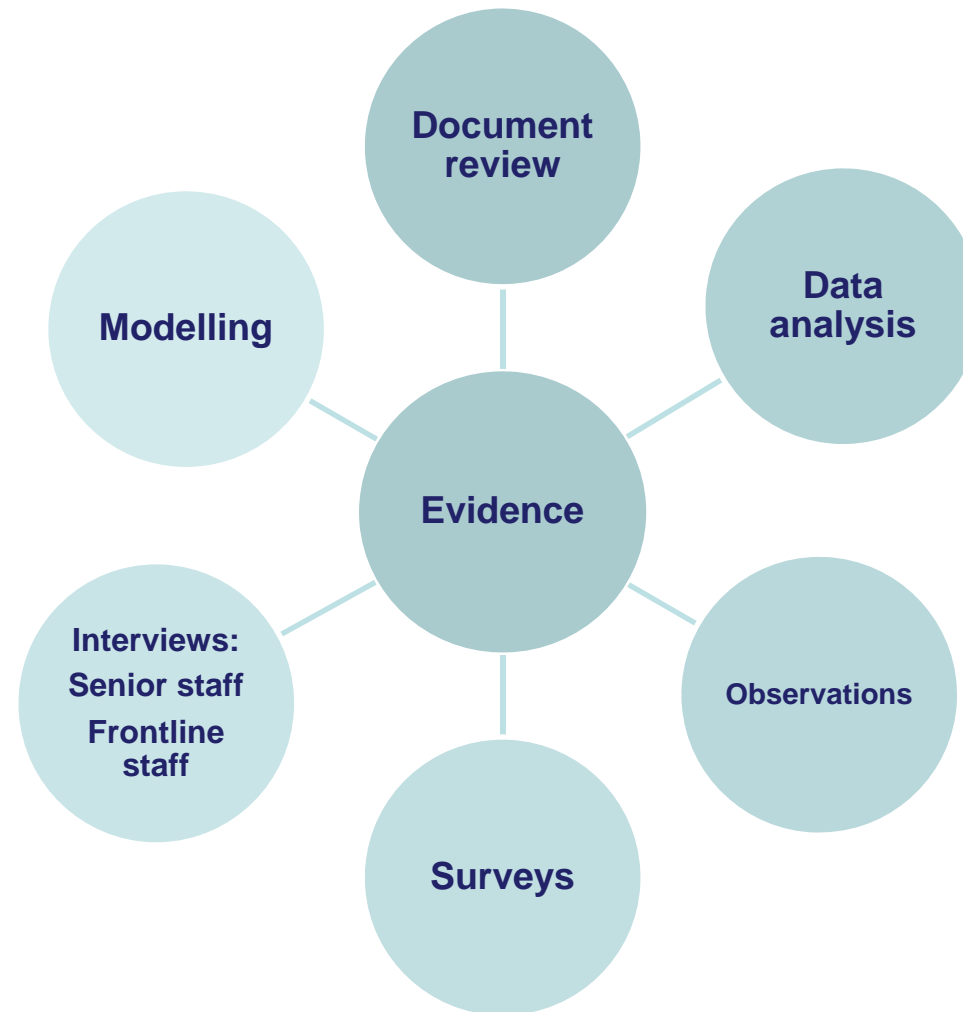


# Our reports – some examples



# Four dimensions of public audit





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