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## Lessons from Audit

- Audit of Financial Statements
- Good Practice Programme
- Value for Money Programme
- Public Accounts Committee

## Audit of Financial Statements

- No Significant Backlogs
- Number of Qualified Opinions Going Down
- Governance Statements
- Financial Health Issues

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## Good Practice Recent Publications

- Managing Fraud Risk In A Changing Environment  
(November 2015)
- Conflicts of Interest (March 2015)
- Whistleblowing – A Good Practice Guide for Workers  
and Employers (November 2014)

## Future Programme

- Performance Measurement in the Public Sector

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## Value For Money Programme - Key Themes

- Potential for Savings
- Sustainability of Public Services
- Public Service Reform