Correspondence and whistleblowing

Annual report 2024/25

AUDIT SCOTLAND

Contents

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Key messages

1 We dealt with 252 items of correspondence in 2024/25. This was a 16 per cent decrease compared to 301 items dealt with in 2023/24. This reflected a fall in the number of issues of concern raised with us about public bodies.

2 A greater proportion of the issues of concern raised with us are about local government, increasing from 49 per cent in 2023/24 to 57 per cent in 2024/25. There has been a corresponding reduction in the proportion of concerns we received regarding central government bodies.

3 The proportion of issues of concern raised with us in correspondence that have led to audit work or been used as audit intelligence has increased this year. A greater percentage of the concerns raised with us about the NHS sector led to audit work or were used as audit intelligence (69 per cent), compared to the central and local government sectors.

4 We continue to perform well in relation to target response times. In 2024/25, 99 per cent of correspondence was acknowledged within five working days and 100 per cent received a final response within 30 working days.

Introduction

1. This report sets out information about the correspondence we received between 1 April 2024 and 31 March 2025 and performance against our target response times.

2. We receive correspondence from a range of people, including the public, Members of the Scottish Parliament (MSPs), Members of Parliament (MPs) and councillors. This correspondence covers a variety of matters about the bodies we audit and can be a valuable source of information for our audit work. Exhibit 1 (page 5) details the types of correspondence covered in this report. Freedom of information requests and complaints about Audit Scotland form part of a separate annual report.

3. Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We support the Auditor General for Scotland and the Accounts Commission in their mission to provide clear, independent and objective assurance on how effectively public money is being managed and spent, as set out in our Corporate Plan. To do this, we demonstrate our corporate values of equality; independence; innovation; integrity; and respect, while managing the correspondence we receive about the public bodies we audit.

4. We consider issues of concern as part of our Code of Audit Practice. The Code states that the key factor in determining whether we examine an issue of concern is its relevance to Audit Scotland's role and functions.

Exhibit 1

Types of correspondence covered by this report	
Issues of concern	We receive correspondence detailing issues of concern covering a broad range of topics across public bodies that are under the remit of the Auditor General for Scotland and the Accounts Commission.
Whistleblowing	Under the Public Interest Disclosure Act 1998, people can raise concerns about an organisation with 'prescribed persons' including the Auditor General, the Accounts Commission and Audit Scotland. This report includes whistleblowing disclosures during 2024/25.
Objections to local government accounts	Auditors appointed by the Accounts Commission have specific duties to consider formal objections to the accounts of local government bodies raised by members of the public.
Enquiries	We receive queries from people about aspects of our work.

Source: Audit Scotland

1. Correspondence in 2024/25

The overall volume of correspondence fell in 2024/25

5. In 2024/25, we dealt with 252 items of correspondence.[1] This was a 16 per cent decrease compared to 301 items dealt with in 2023/24. Our 2024/25 correspondence comprised of:

- 135 new issues of concern, including 26 whistleblower disclosures and four objections to accounts
- 47 reopened issues of concern
- 66 enquiries about our work
- four cases carried forward and completed from 2023/24.

6. In comparison to the last two years, in 2024/25 we received fewer issues of concern, but more enquiries (Exhibit 2, page 7).

7. Although the number of issues of concern we received has fallen, we are continuing to receive more complex issues of concern, such as those involving multiple public bodies, or complex issues. Complex concerns can require more time to assess, although we still aim to respond within our overall target timescale. Details of our performance against target timescales are covered in Part 4. Our performance in 2024/25.

We continue to receive some persistent correspondence

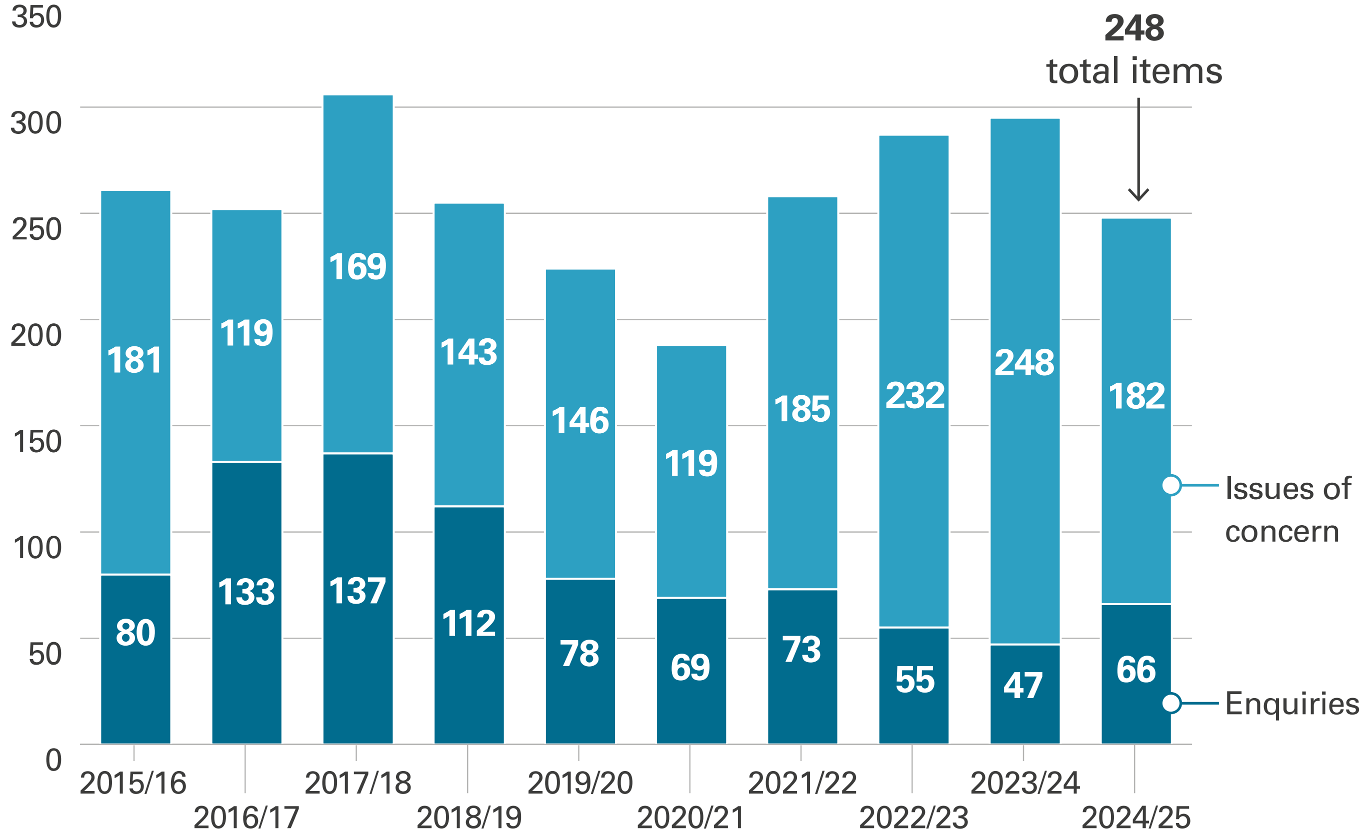
8. This year we continued to communicate with a few persistent correspondents. Where a correspondent sends subsequent correspondence on the same issue, following our closing response, we reopen the case. In 2024/25, we had 47 reopened cases, compared with 53 in 2023/24, 72 in 2022/23 and 42 in 2021/22. Of the 47 reopened cases, 49 per cent (23 cases) related to repeat correspondence from ten individuals.

[1] This number includes four cases carried forward from the previous year that were completed in this reporting period.

A significant proportion of the issues of concern we received were from elected representatives

9. Around nine per cent of the issues of concern raised with us in 2024/25 were from councillors, MSPs or MPs. This compares with around ten per cent in 2023/24 and around seven per cent in 2022/23.

Exhibit 2
Volume of correspondence received between 2015/16 and 2024/25
Issues of concern have decreased compared to last year, but enquiries are at their highest level since 2021/22.



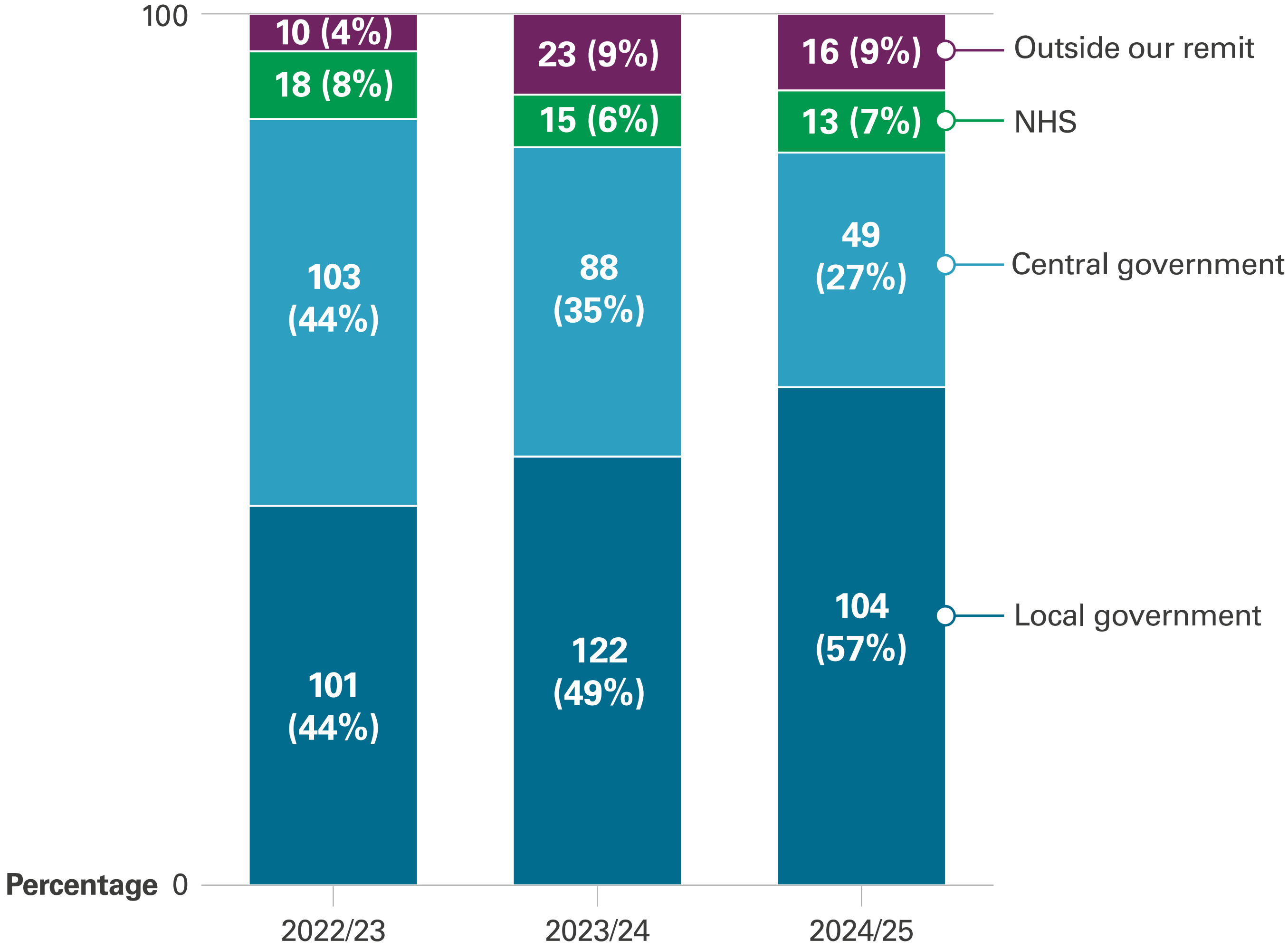
Note: These figures are correspondence received in the reporting period and do not include cases carried over from previous years. Issues of concern include whistleblowing disclosures and objection to accounts.

Source: Audit Scotland, Correspondence database

More of our correspondence is about local government

10. Exhibit 3 (page 8) shows that an increasing proportion of the issues of concern we receive relate to the local government sector. Over half of the concerns received in 2024/25 were about local government.

Exhibit 3
Number and percentage of concerns by sector 2022/23 to 2024/25
An increasing proportion of our concerns relate to local government.



Source: Audit Scotland, Correspondence database

11. The 104 local government issues of concern received were mainly about councils (89 per cent). In 2024/25, we received issues of concern relating to all councils in Scotland with the exception of Aberdeen City, Angus, City of Edinburgh, Dundee City, North Lanarkshire, Scottish Borders and Shetland Island councils. We have received at least one issue of concern relating to every council in Scotland within the past three years. In 2024/25, local government issues of concern also included four objections to accounts. This compares to three objections in 2023/24 and one in 2022/23. The four objections received related to North Ayrshire Council and three local government pension funds (Lothian, Strathclyde and North East Scotland pension funds). Where the auditor considered the objection to be valid, none resulted in modification to the independent auditor's report.

12. There are some recurring themes in the issues of concern raised with us about local government. Of note this year were concerns about:

- transparency of decisions about education
- councils' governance and scrutiny arrangements
- council spend on local area projects
- planning/planning decisions.

13. All of these topics were also notable themes in our 2023/24 annual report. We received a high volume of concerns about transparency of decisions about education in 2023/24, in response to our report on The 2022/23 audit of Renfrewshire Council: School accommodation for Dargavel Village. Our Update report on School accommodation for Dargavel Village, published in August 2024, and we have continued to receive correspondence on this topic, although the volumes have decreased compared to 2023/24.

Fewer issues of concern related to central government bodies in 2024/25

14. In 2024/25, we received 49 issues of concern relating to central government bodies, compared to 88 in 2023/24. Despite receiving fewer concerns about central government compared to last year, these related to a wider range of central government bodies (22 bodies) than in 2023/24 (20 bodies).[2, 3] In previous years, around half of the issues of concern raised with us about central government bodies related to the Scottish Government and Transport Scotland, but these bodies only accounted for less than a third of the issues of concern raised in 2024/25. The number of concerns raised about colleges continues to fall, with only three received in 2024/25, compared to seven in 2023/24 and 18 in 2022/23.

15. The issues of concern we received regarding central government related to a wide range of issues, with fewer recurring themes than in previous years. Nonetheless, similar to our previous three annual reports, ferries have remained a common theme in concerns raised with us. This remains an area of audit interest for the Auditor General for Scotland.

[2] Central government bodies include the Scottish Government and other public bodies which fall under the remit of the Auditor General for Scotland. More information about the bodies we audit is available here.

[3] Three cases were marked as general central government and general education, meaning they were more general issues in the sector and may apply across multiple audited bodies.

Most issues of concern about the NHS did not relate to a specific NHS board

16. We received 13 issues of concern about the NHS in 2024/25. Unlike previous years, most of the issues of concern that we received about the NHS related to the NHS more generally, rather than individual NHS boards. Only four issues of the issues of concern we received were about specific NHS boards, two concerns for NHS Lothian and one concern each for NHS Tayside and NHS Dumfries and Galloway.

17. The concerns raised regarding NHS bodies were mainly focused on value for money and governance and transparency.

We received fewer issues of concern about bodies that we do not audit

18. Sixteen of the concerns we received in 2024/25 (nine per cent) related to bodies that were outside of our remit. This was a decrease from the previous year (23 cases), although the proportion of issues of concern about bodies outside of our remit was the same as last year (Exhibit 3, page 8). Issues of concern outside of our remit may include concerns around charities, public bodies outside of Scotland or private companies. We are continuing to develop plans to improve the information available to correspondents on our role and remit when they initially contact us about a potential issue of concern.

2. Outcomes for correspondence 2024/25

We use correspondence to inform our audit work

19. There are four potential outcomes for the issues of concern we receive (Exhibit 4). Audit Scotland's correspondence team, in collaboration with auditors, uses technical and professional judgement in deciding what action to take. While we recognise that the issues our correspondents raise are important to them, we must ensure we use our resources carefully and focus on issues relevant to audit work.

Exhibit 4

Outcomes for correspondence	
Audit work	Some issues of concern relate to a topic that we are already covering in our audit work. The auditors can include this as part of the audit process. We may be able to provide correspondents with findings of this work, but generally auditors would only report significant findings in the relevant published audit report. In some cases, the concerns we receive may lead to us carrying out specific audit work to examine the issue. If appropriate, we would publish the findings of this work on our website.
Audit intelligence	We may conclude an issue of concern does not warrant specific audit work, but it can still inform the work we do. Along with other sources of intelligence, the information from correspondents may be helpful to the auditors in carrying out their work. It can help us to identify trends in public bodies that we may need to examine.
We cannot take any action	We may conclude that we cannot act on an issue of concern. For example, if a correspondent is unhappy about a council's planning decision or how a health board has handled a complaint. Where possible, we will refer correspondents to the public body or a regulator that may be able to help.
Concern outside our remit	We cannot examine issues of concern about bodies that we do not audit. A list of the public bodies we audit is available here. If possible, we will suggest other organisations that may be able to help.

Source: Audit Scotland, 2025

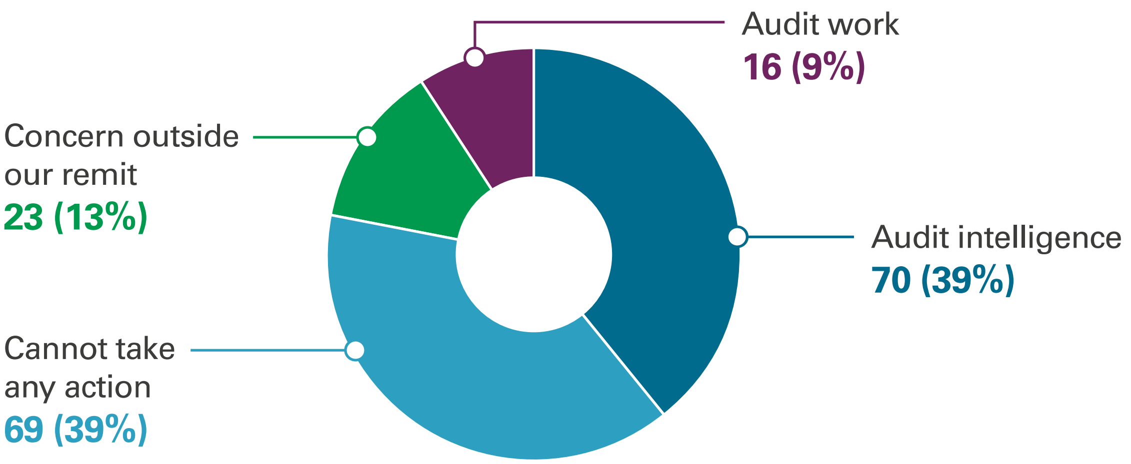
A higher proportion of issues of concern were included in our audit work or used as intelligence in 2024/25

20. There has been an increase in the proportion of issues of concern that were included in audit work or used as audit intelligence this year, with 48 per cent of issues of concern receiving these outcomes (Exhibit 5). This compares to 37 per cent with these outcomes last year. As noted in paragraph 18, we are planning to improve the information available to correspondents on our role and remit, at the time of submitting their issue of concern, to be clearer about what we can and cannot assist with.

Exhibit 5

Outcomes for 2024/25 issues of concern

The most common outcome was for issues of concern to be used as audit intelligence.



Source: Audit Scotland, Correspondence database

21. The proportion of cases which were either included in our audit work, or used as audit intelligence, was highest for the NHS sector (69 per cent) compared to the local government (53 per cent) and central government (39 per cent) sectors.

22. We use relevant intelligence from correspondence when planning audit work and in developing our programme of performance and Best Value audits. For example, auditors have drawn on concerns raised through correspondence when planning and developing proposals for performance audit work.

3. Whistleblowing

We received more whistleblowing disclosures this year

23. Workers, as described by the guidance accompanying the Public Interest (Prescribed Persons) Disclosure Order (2014), can raise disclosures about fraud, corruption or wrongdoing within the public bodies we audit. Our role is to provide workers with an alternative method for making a protected disclosure where they do not feel they can contact the public body directly.

24. We take our whistleblowing responsibilities very seriously and have a process in place to ensure we deal with disclosures appropriately.

25. Whistleblowing cases are included in the figures for issues of concern reported in the previous chapters. In 2024/25, we received 26 whistleblowing disclosures, an increase on the 18 received in 2023/24.

26. The 2024/25 breakdown by prescribed person is as follows:

- Auditor General – 15
- Accounts Commission – seven
- Audit Scotland – four.

27. Audit Scotland, the Accounts Commission and the Auditor General (and the auditors they appoint) do not have the power to issue fines or enforcements on the public bodies we audit. The legislation does not place any additional power or duty on prescribed persons and we do not have a legal obligation to act on a whistleblowing disclosure.

Outcomes for whistleblowing disclosures

- Issues raised in five disclosures were included as part of routine audit work.
- Issues raised in six disclosures were considered as useful audit intelligence.
- We could not take any action in relation to eight disclosures as the concerns raised were outside the scope of our audit work. Nonetheless we shared this intelligence with the auditors for information.
- Seven cases related to bodies that were outside of our audit remit. Where possible we signposted whistleblowers to other organisations that may be able to assist.

4. Our performance in 2024/25

We performed well in relation to target response times

28. We have two key performance targets relating to response times for correspondence: to acknowledge receipt of all correspondence within five working days; and to provide a final response within 30 working days.

29. During 2024/25, we acknowledged 99 per cent of correspondence within five working days and 100 per cent received a final response within 30 working days (97 per cent and 98 per cent respectively in 2023/24).

30. The correspondence team comprises a correspondence manager and a correspondence officer. The cost of handling correspondence in 2024/25 was around £130,000, around a nine per cent increase compared to costs in 2023/24. This includes time spent by our correspondence team on managing cases, training and some of our auditors' input. The overall cost will be higher, as most auditors record time on items of correspondence as part of their annual audit work.

31. For more information about the correspondence function please visit our website.

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