Crown Office and Procurator Fiscal Service

2024/25 Annual Audit Report

Prepared for Crown Office and Procurator Fiscal Service and the Auditor General for Scotland

August 2025

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Key messages

Audit of the annual report and financial statements

1 All audit opinions stated that the annual report and financial statements were free from material misstatement.

2 A material adjustment of £9.8 million has been made to the financial statements following our request that management review assets which were fully depreciated but not derecognised in the accounts. As a result, the useful lives of a significant number of assets were revised which increased the value of assets in the audited financial statements.

3 The audited annual report and financial statements reflect all the findings from our audit. There are no uncorrected misstatements to report to those charged with governance.

Wider scope and Best Value audit

4 COPFS operated within its fiscal resources in 2024/25, reporting an overall underspend of £10.2 million against a budget of £233.9 million. £9.8 million of the underspend relates to the amendments to useful lives of non-current assets referred to above.

5 Appropriate and effective financial management arrangements are in place, with regular budget monitoring reports provided to the Executive Board.

6 The arrangements COPFS has in place for securing financial sustainability are effective and appropriate although these will be strengthened by finalising the medium-term financial plan which will set out scenario planning and budgetary assumptions.

7 Additional funding for Covid-19 recovery continues to feature in the COPFS's budget for 2025/26 but is not committed in future years. Transformational efficiencies will be critical to ensuring financial sustainability over the medium to long term.

8 COPFS's overall arrangements for Vision, Leadership and Governance are effective, with a clear vision and strategy in place, but two strategies key to

COPFS's plans for transformation and longer term financial sustainability have yet to be updated to align with the Strategic Plan.

9 Work continued during 2024/25 to review COPFS's management structure and improve the overall efficiency of its governance arrangements. We will review the new governance arrangements as part of our 2025/26 audit.

10 The audit work reviewing how COPFS's use of resources is focused on improving outcomes found that these arrangements were effective and appropriate.

11 COPFS's arrangements for securing Best Value could be strengthened by undertaking a self-assessment against the Best Value characteristics.

12 COPFS's arrangements for securing fairness and equality are effective and appropriate.

Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of the Crown Office and Procurator Fiscal Service's annual report and financial statements and the wider scope areas specified in the Code of Audit Practice (2021).

2. The Annual Audit Report is addressed to the Crown Office and Procurator Fiscal Service, hereafter referred to as 'COPFS', and the Auditor General for Scotland, and will be published on Audit Scotland's website in due course.

Scope of the audit

3. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement, including the regularity of income and expenditure.
- An opinion on statutory other information published with the financial statements in the annual report and financial statements, namely the Performance Report and Governance Statement.
- An opinion on the audited part of the Remuneration and Staff Report.
- Conclusions on COPFS's arrangements in relation to the wider scope areas: Financial Management; Financial Sustainability; Vision, Leadership and Governance; and Use of Resources to Improve Outcomes.
- Reporting on COPFS's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

Appointed auditor and independence

4. Rachel Browne, of Audit Scotland, has been appointed as external auditor of COPFS for the period from 2023/24 until 2026/27. As reported in the Annual Audit Plan, Rachel Browne and the audit team are independent of COPFS in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from COPFS, including no provision of non-audit services.

Responsibilities and reporting

5. The Code of Audit Practice sets out the respective responsibilities of COPFS and the auditor, with a summary outlined below.

Auditor's responsibilities

6. The responsibilities of auditors in the public sector are established in the Public Finance and Accountability (Scotland) Act 2000. These include providing an independent opinion on the financial statements and other information reported within the annual report and financial statements and concluding on COPFS's arrangements for the wider scope areas and Best Value.

7. The Annual Audit Report includes an agreed action plan at Appendix 1. The matters reported are those that have been identified by the audit team during normal audit work and may not be all that exist. Communicating these does not absolve COPFS from its responsibilities outlined below.

COPFS's responsibilities

8. COPFS has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of an annual report and financial statements, comprising financial statements that gives a true and fair view and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

National and performance audit reporting

9. The Auditor General for Scotland and the Accounts Commission regularly publish national and performance audit reports. These cover a range of matters, many of which may be of interest to COPFS and the Audit and Risk Committee. Details of national and performance audit reports published over the last year can be seen in Appendix 3.

Acknowledgements

10. We would like to thank COPFS and its staff, particularly those involved in the preparation of the annual report and financial statements, for their co-operation and assistance during the audit. We look forward to continuing to work together over the remainder of the audit appointment.

Audit of the annual report and financial statements

Main judgements

All audit opinions stated that the annual report and financial statements were free from material misstatement.

A material adjustment of £9.8 million has been made to the financial statements following our request that management review assets which had been fully depreciated but not derecognised in the accounts. As a result, the useful lives of a significant number of assets were revised, which increased the value of assets in the audited financial statements.

The audited annual report and financial statements reflect all the findings from our audit. There are no uncorrected misstatements to report to those charged with governance.

Audit opinions on the annual report and financial statements

11. COFPS's annual report and financial statements were approved by the Audit and Risk Committee on 13 August 2025 and signed by the appointed auditor on 13 August 2025. The Independent Auditor's Report is included in COPFS's annual report and financial statements, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.

Audit timetable

12. The unaudited annual report and financial statements and all working papers were received on 27 May 2025 in accordance with the agreed audit timetable. The accounts and working papers presented for audit were of a high standard and management and finance staff provided good support to the team during the audit process. This enabled the annual report and financial statements to be certified on 13 August 2025 in line with the agreed audit timetable.

Audit fee

13. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £117,840. We have charged an additional fee of £3,500 for the additional work on the non-contractual finance settlements paid to senior officers (see paragraphs 42 to 44 for details). As a result, the total audit fee charged for the 2024/25 audit is £121,340.

Materiality

14. Materiality is applied by auditors in planning and performing an audit. The concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual report and financial statements. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor’s professional judgement.

15. Materiality levels for the audit of COPFS were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual report and financial statements. Materiality levels were updated and these can be seen in Exhibit 1.

Exhibit 1
2024/25 Materiality levels for COPFS

Materiality	COPFS
Materiality – set at 2% of gross expenditure	£4.4 million
Performance materiality – set at 75% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements exceeds performance materiality, this could indicate further audit procedures are required	£3.3 million
Reporting threshold – set at 5% of materiality.	£0.22 million

Source: Audit Scotland

Significant findings and key audit matters

16. ISA (UK) 260 requires auditors to communicate significant findings from the audit to those charged with governance, which for COPFS is the Audit and Risk Committee.

17. The Code of Audit Practice also requires public sector auditors to communicate key audit matters. These are the matters that, in the auditor's professional judgement, are of most significance to the audit of the financial statements and include:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

18. The significant findings and key audit matters to report are outlined in Exhibit 2.

Exhibit 2
Significant findings and key audit matters

Significant findings and key audit matters	Outcome
1. **Review of fully depreciated assets** Our review of the asset register identified that there were 318 assets within Property, Plant and Equipment (PPE) (Note 5) and 128 assets within Intangibles (Note 6) with a net book value of nil at 31 March 2025 but with gross book values/accumulated depreciation totalling £26.6 million and £19.8 million respectively.	At our request, management conducted a detailed review of these assets. As a result of this review: • the economic lives of 165 PPE and 127 Intangible assets were updated resulting in a depreciation write-back of £1.6 million and £8.2 million respectively (this includes assets that were not fully depreciated at 31 March 2025). As a result, net expenditure decreased and non-current assets increased by £9.8 million in the audited annual report and financial statements. • 194 PPE assets and 10 Intangible assets were derecognised resulting in a reduction in gross book value/accumulated depreciation of £15.9 million and £0.8 million respectively within Notes 5 and 6 in the audited annual report and financial statements. There is no impact on the Statement of Comprehensive Net Expenditure or Statement of Financial Position. Management has committed to reviewing a further 31 PPE assets (gross book value/accumulated depreciation of £2.7 million) and 22 Intangible assets (gross book value/accumulated depreciation of £3.5 million) in 2025/26. The net book value of these assets is nil as at 31 March 2025, and additional narrative has been added to the notes to clarify the position to users of the accounts. We are therefore content that there is no impact on our audit opinion. Recommendation 1

Significant findings and key audit matters	Outcome
2. **Accounting for revalued assets** Our testing of revaluation movements identified 3 assets which were transferred from assets under construction to operational buildings within PPE on completion, and subsequently impaired to nil value following revaluation. These downward revaluations were treated as impairments within accumulated depreciation instead of a revaluation movement. This overstated gross book value and accumulated depreciation by £3.3 million within Note 5 of the unaudited financial statements. In addition, the balance on the revaluation reserve (£0.04 million) was not cleared out before the impairment was charged to the Statement of Comprehensive Net Expenditure. As a result, the impairment charge and gain on revaluation of PPE were overstated by £0.04 million.	Management have made the necessary adjustments in the audited annual report and financial statements. Recommendation 2
3. **Disclosure of settlement payments** Our testing identified an accrual for settlement payments of £0.2 million paid to two senior officials. These payments were omitted from the Remuneration and Staff Report disclosures in the unaudited annual report and financial statements.	Management have included the required disclosures in the audited annual report and financial statements. Recommendation 3
4. **Classification of long-term debtors** Our testing identified prepayments covering a period of more than one year that had been incorrectly classified as current assets in the unaudited annual report and financial statements. As a result, non-current assets were understated, and current assets were overstated by £1.3 million in the unaudited annual report and financial statements.	Management have made the necessary amendment within the audited annual report and financial statements. There is no impact on COPFS's financial position at the year end.

Significant findings and key audit matters	Outcome
5. **Post balance sheet event – rent review** Following receipt of the unaudited financial statements for audit, COPFS concluded a rent review on one of the right of use assets included in the financial statements. After consideration, COPFS's management concluded that the financial statements should be amended to reflect this new information. As a result, net expenditure, non-current assets and lease liabilities increased by £0.05 million, £2 million and £2 million respectively.	The audited annual report and financial statements have been amended to reflect this post balance sheet event.

Source: Audit Scotland

Qualitative aspects of accounting practices

19. ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of COPFS's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

Accounting policies

20. The appropriateness of accounting policies adopted by COPFS was assessed as part of the audit. These were considered appropriate to the circumstances of COPFS, and there were no significant departures from the accounting policies set out in the Government Financial Reporting Manual (FReM).

Accounting estimates

21. Accounting estimates are used in COPFS's financial statements, including the valuation of land and buildings assets. Audit work considered the process COPFS has in place, including the assumptions and data used in making the estimates, and the use of any management experts.

22. Details of the audit work performed and the outcome of the work on accounting estimates that gave rise to significant risks of material misstatement are outlined in Exhibit 3. There was no evidence of management bias in making the accounting estimates.

Disclosures in the financial statements

23. The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate. We also reviewed the Performance Report, the Governance Statement, and the audited section of the Remuneration and Staff Report and found these to be consistent with the financial statements. Minor amendments were made to the disclosures to ensure compliance with the relevant guidance in addition to the resolution of the finding set out in Exhibit 2, no. 3.

Misstatements identified during the audit process

24. Audit adjustments were required to the financial statements to correct misstatements that were identified from the audit. Details of all audit adjustments are outlined in Appendix 2. As a result of these amendments, total comprehensive expenditure decreased, and net assets and reserves increased by £9.8 million.

25. Our audit identified one material misstatement (Exhibit 2, no.1). We reviewed the nature and cause of the misstatement and concluded that it represented the whole of the error in the population and that additional testing was not, therefore, required

26. It is the auditor's responsibility to request that all misstatements greater than the reporting threshold are corrected, even if they are not material. Management agreed to amend the financial statements to reflect all our audit findings, and so there are no uncorrected misstatements to report to those charged with governance.

Significant risks of material misstatement identified in the Annual Audit Plan

27. Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in Exhibit 3.

Exhibit 3
Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Planned audit response	Outcome of audit work
Fraud caused by management override of controls Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.	The audit team will: • Assess the design and implementation of controls over journal entry processing. • Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries. • Test journal entries at the year-end and post-closing entries, focusing on those	Audit work performed found: • The design and implementation of controls over journal processing were appropriate. • No inappropriate or unusual activity relating to the processing of journal entries was identified from discussions with individuals involved in financial reporting. • No issues were identified from testing of journal entries.

Significant risk of material misstatement	Planned audit response	Outcome of audit work
	that are addressed as higher risk. • Consider the need to test journal entries and other adjustments during the period. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Assess changes to the methods and underlying assumptions used to prepare significant accounting estimates and review these for evidence of management bias. • Substantively test a sample of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Substantively test a sample of significant accounting accruals and prepayments.	• No issues were identified from transactions outside the normal course of business. • Appropriate controls were in place for identifying and disclosing related party relationships and transactions. • As a result of our review of fully depreciated assets, the useful lives used to estimate depreciation and amortisation charges for some assets were revised (Exhibit 2, no.1). There were no issues identified from our review of other significant accounting estimates. • We substantively tested a sample of income and expenditure transactions and post year-end transactions to ensure they were accounted for in the correct financial year. No issues were identified. • Focussed testing of accruals and prepayments did not identify any issues. **Conclusion:** no evidence of fraud caused by management override of controls.

Source: Audit Scotland

Other areas of audit focus

28. In addition to the significant risk of material misstatement in Exhibit 2, our 2024/25 Annual Audit Plan also identified one area that required additional audit focus this year. The conclusion from our audit work in this area is outlined below:

- **Estimation in the valuation of land and buildings** – COPFS held land and buildings with a net book value of £7.9 million as at 31 March 2025. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. We reviewed the arrangements in place to satisfy the Executive Board and Accountable Officer that the revaluation process is complete and that asset values are free from material misstatement. No issues were identified from this review.

Prior year recommendations

29. COPFS has made some progress in implementing the agreed prior year audit recommendations with three of the five actions fully implemented. For actions not yet implemented, revised responses and timescales have been agreed with COPFS and are outlined in Appendix 1.

Wider scope and Best Value audit

Audit approach to wider scope and Best Value

Wider scope

30. As reported in the Annual Audit Plan, the wider scope audit areas are:

- Financial Management.
- Financial Sustainability.
- Vision, Leadership and Governance.
- Use of Resources to Improve Outcomes.

31. Audit work is performed on these four areas and our conclusion on the effectiveness and appropriateness of the arrangements COPFS has in place for each is reported in this chapter.

Duty of Best Value

32. The Scottish Public Finance Manual (SPFM) explains that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. Best Value in public services: guidance for Accountable Officers is issued by Scottish Ministers and sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

33. Consideration of the arrangements COPFS has in place to secure Best Value has been carried out alongside the wider scope audit.

34. The Annual Audit Plan (paragraph 25) stated that specific work covering the 'fairness and equality' Best Value characteristic would be carried out later in the audit appointment. We have instead included it as part of the 2024/25 audit.

Financial Management

Conclusion

COPFS operated within its fiscal resources in 2024/25, reporting an overall underspend of £10.2 million against a budget of £233.9 million. £9.8 million of the underspend relates to amendments to useful lives of non-current assets (Exhibit 2, no. 1).

Appropriate and effective financial management arrangements are in place, with regular budget monitoring reports provided to the Executive Board.

COPFS operated within its revised budget in 2024/25

35. COPFS's main financial objective is to ensure that the financial outturn for the year is within the budget allocated by Scottish Ministers.

36. The initial 2024/25 budget, set at £222.9 million, increased as part of the Autumn and Spring budget revisions. Additional funding totalled £11 million, the majority of which related to additional capital expenditure and the impairment of capital asset additions.

37. COPFS has reported an outturn of £10.2 million underspend against its revised budget of £233.9 million. The majority of this relates to amendments to useful lives of non-current assets (Exhibit 2, no. 1), a significant reduction in budgeted recruitment resulting from the Scottish Government's emergency spending controls and higher than expected vacancies. COPFS reported an overspend on capital DEL due to the finalisation of a rent review on one of its right of use assets and the timing of estates work on planned projects. AME impairment was also overspent due to higher than anticipated impairment of non-current assets. The financial performance against fiscal resource is shown in Exhibit 4.

Exhibit 4
Performance against resource limits in 2024/25

	Initial Budget £m	Final Budget £m	Outturn £m	Over / (under) spend £m
Resource DEL	203.4	205.1	202.2	(2.9)
Non-Cash DEL	9.9	10.7	0.6	(10.1)
Capital DEL	9.6	13.0	15.4	2.4
Total DEL	**222.9**	**228.8**	**218.2**	**(10.6)**
AME Impairment	-	4.9	5.3	0.4
AME Capital	-	0.2	0.2	-
Total AME	**-**	**5.1**	**5.5**	**0.4**
Total	**222.9**	**233.9**	**223.7**	**(10.2)**

Source: COPFS 2024/25 Annual Report and Financial Statements

Appropriate and effective financial management arrangements are in place

38. As part of our audit, we reviewed the arrangements for monitoring spend against budget and concluded that these were appropriate and effective. Budget monitoring arrangements are robust and adequately designed to ensure directors have a good level of information on the reasons for variances, the projected financial outturn and the challenges facing the body for the rest of the year. Regular reports are made at timely intervals to the Resources Committee, Executive Board and Audit and Risk Committee (ARC). From our attendance at ARC meetings and review of Executive Board and committee minutes, we concluded that there is effective challenge and scrutiny of reports.

COPFS has accounted for £53.7 million of costs since 2016 on legal claims against the Lord Advocate

39. The Inner House of the Court of Session clarified the common law immunity from lawsuits of the Lord Advocate in exercising the prosecutorial function on 30 October 2019. COPFS has been involved in civil litigation brought against the Lord Advocate by individuals prosecuted in connection with the acquisition and administration of Rangers Football Club, and in respect of other cases.

40. The Lord Advocate made a statement in the Scottish Parliament about this matter on 9 February 2021 and has committed to a process of inquiry once all litigation has concluded.

41. To date, COPFS has accounted for £53.7 million of unplanned costs in connection with these claims against the Lord Advocate. Some cases have been resolved, with sums paid to the pursuers totalling £52.2 million to March 2025 with a further £1.5 million provided or accrued in respect of cases still to be finalised.

COPFS agreed financial settlements with two senior officers to terminate their employment during 2024/25

42. COPFS agreed non-contractual financial settlements totalling £0.2 million with two senior officers to terminate their employment during 2024/25. These payments were made to settle a long running dispute relating to these individuals' pay grade and to enable organisational structural changes to be made within the senior leadership team.

43. As part of our audit, we reviewed whether COPFS had complied with the requirements set out in the *Settlement agreement, severance, early retirement and redundancy terms* section of the Scottish Public Finance Manual (SPFM). We concluded that these requirements had been met except that, as noted at Exhibit 2, no.3, these payments had been omitted from the Remuneration and Staff Report disclosures in the unaudited annual report and financial statements.

44. We have discussed 'lessons learnt' from these settlement agreements with COPFS's management and note that Crown Agent plans to bring a paper to the Strategic Board setting out the background to these payments and the 'lessons learnt'. We will review the paper as part of our 2025/26 audit.

Appropriate internal control arrangements operated throughout 2024/25, including appropriate arrangements for the prevention and detection of fraud and standards of conduct

45. In the public sector there are specific fraud risks, including those relating to tax receipts, welfare benefits, grants and other claims made by individuals and organisations. Public sector bodies are responsible for implementing effective systems of internal control, including internal audit, which safeguard public assets and prevent and detect fraud, error and irregularities, bribery and corruption.

46. From our review of the design and implementation of systems of internal control, including those relating to IT, relevant to our audit approach, we did not identify any significant internal control weaknesses which could affect COPFS's ability to record, process and report financial and other relevant data to result in a material misstatement in the financial statements.

47. COPFS is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery, and corruption. It is also responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place. Our conclusion is that COPFS has adequate arrangements in place to prevent and detect fraud or other irregularities. This is based on our review of:

- Control arrangements.
- Overall policies and procedures, including codes of conduct for members and officers.
- Internal audit reports.
- Fraud Prevention Strategy and Anti Bribery policy.

Financial Sustainability

Conclusion

The audit work performed on the arrangements COPFS has in place for securing financial sustainability found that these were effective and appropriate although we note that these will be strengthened by the finalisation of the medium-term financial plan which will set out scenario planning and budgetary assumptions.

Additional funding for Covid-19 recovery continues to feature in COPFS's budget for 2025/26 but is not committed in future years. Transformational efficiencies will be critical to ensuring financial sustainability over the medium to long term.

A balanced budget has been set for 2025/26

48. The Executive Board approved a balanced budget for the 2025/26 financial year in March 2025. The narrative within the budget papers presents a clear view of COPFS's financial position for 2025/26, with the level of detail allowing transparency of the assumptions used to prepare the budget.

49. COPFS has secured a total budget of £249.1 million (increase of 10.5%) for 2025/26, which includes a resource budget settlement of £225.2 million, non-cash budget of £10.2 million and capital budget of £12.4 million. 82.6% (2024/25: 74.9%) of the resource budget (£186.1 million) is allocated to staff costs after staff efficiency savings of £7.2 million. Vacancy management will be key to delivering these savings. Non-staff savings of £1.7 million are also required to balance the 2025/26 budget.

50. The budget paper notes that the 40% of the impact of increased NIC employers' costs is unfunded. The Scottish Government has confirmed that the remaining 60% (£1.7 million) will be funded through transfers at the Autumn Budget Revision (ABR). There is also a significant risk relating to increased costs for ongoing building works and discussions are ongoing between the Scottish Government and COPFS to ensure a balanced capital budget position in 2025/26.

Additional funding for Covid-19 recovery continues to feature in the COPFS 2025/26 budget but is not committed for future years

51. Last year we reported that COPFS was awarded £4.4m of funding to cover the costs of the Covid-19 Deaths Investigation Team in 2024/25. The 2025/26 budget includes an additional one-off resource for compliance with time bars of £3.5 million, however additional funding for this has yet to be agreed for 2026/27. COPFS should continue to work together with justice partners to reduce this backlog and have early discussions with Scottish Government regarding 2026/27 funding requirements.

The updated Financial Strategy is aligned with corporate priorities and focuses on digital transformation and reducing the backlog

52. In previous years we have reported that COPFS's Financial Strategy had not been updated following the approval of the 2023-2027 Strategic Plan.

53. The Financial Strategy 2024-27 was approved in March 2025 by the Executive Board. It aims to provide clear direction on the financial resources available to deliver COPFS's priorities. The strategy is the mechanism by which COPFS will consider and plan for longer-term financial issues by managing its resourcing pressures and transformation work.

54. The Financial Strategy is aligned with the corporate priorities outlined in the Strategic Plan 2023-2027 with a clear focus on digital transformation and commitment to working with justice partners to reduce the backlog.

COPFS's medium-term financial plan has been delayed and is yet to be finalised due to resourcing pressures

55. The Financial Strategy will be supported by a medium-term financial plan which will provide a range of possible financial scenarios against which to assess the impact of pressures on COPFS's finances and delivery of its Strategic Plan.

56. Work is ongoing to develop this plan which has been delayed due to resourcing challenges within the finance team and the focus being on finalising the Financial Strategy. It is expected that the plan will be submitted to the Strategic Board for approval in September 2025. Once approved, the plan should be regularly reviewed and revised to ensure that COPFS can continue to adapt within an environment of uncertainty regarding staffing and other budget pressures.

Recommendation 4

COPFS should finalise its medium-term financial plan as soon as possible to ensure it addresses any budgetary concerns and aligns with its financial strategy.

COPFS continues to make progress with digital transformation projects which are key to delivering efficiency savings and reducing backlogs

57. A large portion of COPFS's funding increase is to reduce the backlog of cases and as it is anticipated this recovery funding will be scaled back in future years, COPFS has committed to various digital transformation projects to improve the efficiency of its processes and collaboration with justice partners.

58. Recent successes include:

- Following a successful pilot, the Digital Evidence Sharing Capability (DESC) programme was rolled out nationally across all case types in 2024/25. Implementation for summary business is nearing completion and the second-phase pilot for solemn cases began in February 2025.

- The Defence Agent Service Portal and Body-Worn Video Integration programmes began their pilot testing this year and full implementation is expected in 2025/26.
- Work is underway to develop a new Electronic Document and Record Management System which will improve efficiencies in digital casework.
- the new Witness Gateway digital portal work was completed and fully implemented in June 2025. This will support witnesses and enhance trauma-informed services for victims and witnesses.

A Project Management Office was established to review progress on COPFS strategic work, including transformation

59. COPFS has established a dedicated project management office (PMO) department to hold the organisation accountable and track progress made on the transformation projects, including digital transformation and operational changes. 7 of the 10 officers started in July 2025 under the Designed for Success programme. Recruitment is underway for the remaining posts.

60. Currently the workstreams of the various transformation work take the interdependencies of their projects into consideration with the overall aim of improving the efficiency of COPFS's case management. However, there was no central reporting of these projects in 2024/25. The PMO was created to review all project links to the Strategic Plan 2023-27 and it is tasked with monitoring progress of the various transformation projects underway.

61. This monitoring is vital to ensure capital investment is being tracked and efficiencies and savings are identified and delivered, as well as ensuring the projects do not slip. This will link into the new Procurement Strategy 2024-27 published in October 2024 and support the new Digital Strategy and Estates Transformation Strategy due later in 2025.

People Strategy 2024-27 will provide a focus on staff resourcing priorities going forward

62. The increasing case complexity and demand puts pressure on COPFS's resources and limits the options for achieving cost savings within staff-related expenditure.

63. In July 2024, COPFS launched its People Strategy 2024-27 with the aim of 'working together, putting people at the centre'. This is closely aligned with the Strategic Plan 2023-27 and will be the plan for how COPFS enhances people management practices, performance and accountability across the organisation.

64. In addition, the Scottish Prosecution College and HR were integrated into a new People Directorate in 2024/25.

65. Given the staff related budget pressures, the focus on sharing resources where appropriate and available will help to create efficiencies and allow COPFS to tackle the backlog of cases.

Vision, Leadership and Governance

Conclusion

COPFS's overall arrangements for Vision, Leadership and Governance are effective, with a clear vision and strategy in place, but two strategies key to COPFS's plans for transformation and longer-term financial sustainability have yet to be updated to align with the Strategic Plan.

Work continued in 2024/25 to review COPFS's management structure and improve the overall efficiency of its governance arrangements.

The Strategic Plan 2023-27 sets out COPFS's vision and goals to 2027

66. COPFS current Strategic Plan covers the period from 2023 to 2027 and outlines its three main priorities:

- improve the experiences of women and children within the justice system.
- improve how it communicates with its customers and partners and the support offered to the most vulnerable service users.
- achieve quicker conclusions to criminal and death investigations.

The Estates Transformation Strategy and the Digital Strategy are key to COPFS's plans for transformation and longer term financial sustainability but have yet to be updated to align with the Strategic Plan

67. The Strategic Plan is supported by a number of organisational strategies, including: the Estates Transformation Strategy; the Procurement Strategy; the People Strategy; and the Digital Strategy. COPFS's policy is to revise these strategies once every three years following approval of the latest Strategic Plan.

68. Last year we reported that there had been delays in updating the following strategies: the Financial Strategy; the Procurement Strategy; the Estates Transformation Strategy and the Digital Strategy. Two of these strategies were approved during 2024/25:

- The Financial Strategy 2024-27 was approved in March 2025 but as noted in paragraphs 55 & 56 there has been a delay in developing the medium-term financial plan to support it.

- The Procurement Strategy 2024-27 was approved in September 2024.

69. Finalisation and approval of the Estates Transformation Strategy and the Digital Strategy has been delayed and these are now due to be finalised in late 2025. These strategies are key to COPFS's plans for transformation and longer-term financial sustainability. In their absence, there is a risk that functions and support services within COPFS do not have clear plans on how they will achieve the outcomes contained within the Strategic Plan.

Work continued in 2024/25 to review COPFS's management structure and improve the overall efficiency of its governance arrangements

70. A review of the COPFS's senior management structure, governance arrangements and succession planning was completed during 2023/24. A number of recommendations were made to improve the overall efficiency of COPFS, ensure long-term sustainability of leadership, and improve approaches to leadership learning and development, communications and operational performance management.

71. In February 2024, the 'Designed for Success' programme was approved to progress the recommendations outlined in the review. Two senior employees have been tasked with leading the project and working groups have also been established to focus on specific areas. A separate Board has also been established to monitor progress in delivering this transformation project.

72. Good progress has been made over the last year. The senior management structure has been approved and all senior executive positions have been filled. A consultation exercise has recently concluded with feedback received under a number of themes including culture, management structures, management spans, and management roles and responsibilities. Over 500 staff engaged in the consultation process. A report, with recommendations for next steps, is planned for the end of August 2025.

73. A recent report to the Designed for Success Board notes that revised governance arrangements are now in place. The Executive Board has been replaced with a Strategic Board with effect from June 2025 and the first Leadership Board meeting took place in July 2025. The Change Management Board will start in September. We will review the remits of these new Boards as part of our 2025/26 audit. Work is ongoing to develop an overarching corporate governance model document which will set out how decisions are made to ensure transparency for colleagues and stakeholders.

Governance arrangements continue to operate effectively

74. COPFS has well established governance arrangements in place which support effective scrutiny, challenge and decision making. This judgement is informed by our regular attendance at Audit and Risk Committee meetings and review of the Executive Board and other committee papers as appropriate.

75. Last year we reported that one of the three non-executive directors had left in December 2023 and had not yet been replaced. Another non-executive director stepped down in December 2024, leaving only one. Three interim non-executive directors were appointed in February 2025, one of whom has previously served on the Executive Board, providing support in terms of experience. The permanent appointment of non-executive directors is important to ensure effective governance and stability in the Audit and Risk Committee as well as the Strategic Board.

The Cyber Incident Response Plan was updated during 2024/25, and business continuity plans are updated as new systems are implemented

76. COPFS refreshed its Cyber Incident Response Plan in December 2024 and updates its Business Continuity Plan as it implements new systems. Given the focus on digital transformation and the new systems being implemented across COPFS and its partners, it is vital COPFS continues this work.

77. The cyber security arrangements were found to be appropriate. However, as of June 2025, only 31% of staff had completed the now mandatory security eLearning training within the required review timescale. The Information Systems Department are working closely with the Scottish Prosecution College to delivery cyber security training within the staff legal training programme.

Use of Resources to Improve Outcomes

Conclusion

The audit work reviewing how COPFS' use of resources is focused on improving outcomes found that these arrangements were effective and appropriate.

COPFS's arrangements for securing Best Value could be strengthened by undertaking a self-assessment against the Best Value characteristics.

COPFS's arrangements for securing fairness and equality are effective and appropriate.

COPFS, together with its justice partners, continues to address the trial backlog due to the Covid-19 pandemic

78. In previous years we have reported COPFS's progress, together with its justice partners, in addressing the trial backlog resulting from the Covid-19 pandemic. Additional courts are being facilitated by the Scottish Courts and Tribunal Service (SCTS) and COPFS has increased resources to service these.

79. Progress in reducing the trial backlog has improved in 2024/25. As of March 2025, there are 19,499 criminal trials scheduled, down from 26,227 at March 2024 (26% decrease) and less than half the peak of 43,606 in January 2022.

COPFS has performed well against three of its four key indicators

80. COPFS continued to monitor key performance indicators throughout the year with performance reported to the Operational Performance Committee on a regular basis.

81. In the annual summary of performance against key targets, published in July 2025, performance against targets in 2024/25 was largely positive with three of the key indicators exceeding the target as evidenced in Exhibit 5.

Exhibit 5
Key performance indicators

	Target	2022/23	2023/24	2024/25
Take and implement decisions	75% in 4 weeks	72%	79%	89%
Service of indictments	All indictments are served within time bar	100%	100%	100%
Investigations of death	80% within 12 weeks	65%	54%	71%
Investigations of criminal allegations against the Police	75% within 6 months	84%	95%	90%

Source: COPFS 2024/25 Annual Report and Financial Statements

82. The Performance Report also includes key performance indicators for COPFS's Business Services areas. Targets have been achieved in all business areas in 2024/25 except for Human Resources which has been impacted by recruitment delays.

83. Trend analysis has been included in the Performance Report for key performance indicators in response to the recommendation in our 2023/24 Annual Audit Report. This provides additional information to readers of the annual report and financial statements and allows for effective review of COPFS's performance.

Performance against the investigation of deaths target has improved significantly but is still below target

84. The Lord Advocate is responsible for the investigation of sudden and suspicious deaths. The service standard is that where a death requires further investigation, COPFS is to advise next of kin of the result within 12 weeks in at least 80% of cases. Exhibit 5 shows performance in this area has improved significantly from 54% to 71% over the last year but is still below target. The target has not been met since 2018/19.

85. There has been a slight increase in the overall number of deaths reported for investigation during the year (from 13,218 to 13,388). Nearly half of these deaths required a post-mortem examination, including toxicological analysis, to be conducted. COPFS are reliant on third party providers for these services and delays in receiving reports can impact on its ability to conclude investigations within target timescales.

86. COPFS is also working through a backlog of investigations into Covid-19 deaths. As at April 2025, 6,021 Covid-19 deaths have been reported to COPFS (6,009 at April 2024) for investigation since the Covid-19 pandemic in 2020. These cases tend to be complex and so take longer to conclude.

COPFS continues to work with other stakeholders to improve the provision of forensic pathology and mortuary services across Scotland but progress is slow

87. In previous years we have reported that COPFS has made progress towards improving the provision of forensic and pathology and mortuary services across Scotland. These services are essential to ensuring that COPFS can deliver on its responsibilities to investigate all suspicious or unexplained deaths.

88. Gateway Reviews have been undertaken to support the process as COPFS has no powers or controls over health providers or universities to mandate forensic pathology and mortuary services to an agreed service level and so must work with other stakeholders to deliver improvements.

89. The most recent Gateway Review, completed in May 2024, assessed the status of the programme as 'amber' meaning "Successful delivery appears feasible but significant issues already exist requiring management attention. These appear resolvable at this stage and, if addressed promptly, should not present a cost/schedule overrun."

90. However, the Gateway Review noted concerns about potential delays to the finalisation of Service Level Agreements (SLAs), the costing model and the development of business cases. Last year COPFS advised that good progress had been made in these areas with SLAs on track to be completed by end of September 2024 and full business cases by November 2024. A further Gateway Review was planned for August 2024.

91. These timescales were not met. Progress has been made during 2024/25 but is reliant on receiving feedback from service providers before SLAs can be finalised. Mortuary SLAs are still being drafted. The target is for all SLAs to be in place for the start of the next financial year (2026/27). Work is ongoing to develop an Options Paper for Scottish Government on the provision of forensic pathology services across Scotland. COPFS's preference is for a single organisation to take responsibility for these services to improve consistency and long-term service delivery. A further Gateway Review is planned for September 2025 to assess progress against the recommendations. We will continue to monitor progress as part of our 2025/26 audit.

COPFS's arrangements for securing Best Value could be strengthened by undertaking a self-assessment against the Best Value characteristics

92. In previous years we have reported that COPFS's arrangements for securing Best Value could be strengthened by undertaking a self-assessment against the Best Value characteristics and reporting this to the Executive Board. This work was due to be undertaken in 2023/24 and 2024/25 but has been delayed due to delays in implementing the revised management structure. We have been advised that the self-assessment will now be completed in 2025/26. See b/f recommendation 3.

93. The audit work performed in past years on the arrangements COPFS has in place for securing Best Value found these were generally satisfactory. This judgement is evidenced by:

- COPFS having well established and effective governance arrangements in place, which will be heightened through the self-assessment exercise to ensure Best Value is a key aspect of the governance arrangements.
- the arrangements COPFS has in place around the four wider scope audit areas, which are effective and appropriate, contribute to it being able to secure Best Value.
- progress COPFS is making to embed sustainability into corporate and operational plans and enhance reporting arrangements around sustainability.

COPFS's arrangements for securing fairness and equality are effective and appropriate

94. Our review of COPFS's arrangements for securing fairness and equality found them to be effective and appropriate. COPFS has demonstrated compliance with its responsibilities under the Equality Act (2010) and the Specific Duties (Scotland) Regulations 2012.

95. Equality outcomes have been linked to the COPFS Strategic Plan. This is supported by a structure within the organisation, comprised of 13 staff network leads representing different equality initiatives, including various protected characteristics.

96. COPFS has demonstrated examples of mainstreaming equality considerations both internally and externally. Equality Impact Assessments are an integrated practice in developing organisational policies. Several policies, including the Probation Policy (published in February 2024), have been amended because of issues identified from stakeholders during the Equality Impact Assessment process. From its work to ensure those with protected characteristics are not disadvantaged when accessing services to periodic publication of key issues, such as the annual report on hate crime charges, COPFS has a good track record of demonstrating that equality considerations are mainstreamed into strategic planning and processes.

A recent investigation by HM Inspectorate of Prosecution in Scotland concluded that much work is required before COPFS routinely meets its aspiration to deliver a person-centred and trauma-informed service to victims of domestic abuse

97. HM Inspectorate of Prosecution (HMIP) in Scotland published two reports on COPFS in 2024/25. These considered how well COPFS manages and prosecutes cases involving domestic abuse at sheriff summary level, and how it responds to enquiries received by its customer contact centre (the National Enquiry Point).

98. **Domestic Abuse Cases:** the inspection found that most victims had a poor experience of the justice process. Victims often felt unsupported, and described the justice process as confusing, frustrating, exhausting and stressful. Most also described repeated delays and adjournments which impacted on the length of the justice process.

99. Tackling violence against women and girls is a strategic priority for COPFS. The report notes that despite COPFS aspiring to deliver a person-centred and trauma-informed service, much work requires to be done before this aspiration can be delivered routinely. The report made 27 recommendations for improvement, all of which have been accepted by management.

100. **National Enquiry Point:** HMIP found that the quality of enquiry handling by Enquiry Point operators was generally good but noted significant unmet demand for the service, in the year to September 2024, with 19% of callers turned away because call queues were full, and a further 50% of callers abandoning their call before it was answered. They also noted that almost a quarter of enquiries received each year are as a result of COPFS failing to get it right first time. This not only causes additional and unnecessary work for COPFS, but damages confidence in the service. If COPFS were to achieve a right first time approach, significant savings could be made that could be reinvested elsewhere or in further improving the quality of its service. The report made 18 recommendations for improvement, all of which have been accepted by management.

101. Progress against the Inspectorate's recommendations is regularly reported to the Audit and Risk Committee. In addition, the Crown Agent has quarterly meetings with HMIP staff to discuss progress in implementing their recommendations.

Appendix 1 – Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
1. **Fully depreciated and amortised non-current assets** Where assets are no longer in use they should be formally scrapped or sold. Assets continuing in use should be revalued and depreciated/amortised over the remaining useful economic life. **Risk** – Depreciation and amortisation charges are not correctly made to the Statement of Comprehensive Net Expenditure and the useful life estimates are not appropriate.	Where fully depreciated and fully amortised non-current assets are still in use they should be revalued and their estimated useful life revised so they can be depreciated/amortised over their remaining useful economic life. Exhibit 2, no. 1	**Accepted** An annual review will take place to review useful economic lives to ensure that these are still appropriate. **Responsible officer:** Director of Finance and Procurement **Agreed date:** Immediate implementation.

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
2. **Impairment of properties following revaluation** When assets under construction are complete, they should be transferred to operational buildings and revalued. COPFS completed this exercise appropriately, but the assets were then impaired through depreciation of the transferred asset rather than through the cost of the new asset. **Risk –** the gross book value and accumulated depreciation of buildings is overstated, and the revaluation reserve may not be appropriately used before impairment is charged to Statement of Comprehensive Net Expenditure.	Management should review the process for transferring assets to operational categories following completion of construction to ensure the revaluation journal entries are correct for these assets. Exhibit 2, no.2	**Accepted** Operational procedures will be amended. **Responsible officer:** Director of Finance and Procurement **Agreed date:** Immediate implementation
3. **Remuneration and Staff Report** Settlement payments to two senior officers had been omitted from the Remuneration and Staff Report. **Risk** – disclosures do not comply with applicable guidance.	As part of the preparation of the 2025/26 annual report and financial statements management should ensure all required disclosures are included within the Remuneration and Staff Report. Exhibit 2, no.3	**Accepted** Additional checks will be implemented. **Responsible officer:** Director of Finance and Procurement **Agreed date:** Immediate implementation

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
4. **Medium-term financial plan** COPFS has approved its Financial Strategy 2024-27 but has not finalised the more detailed Medium-Term Financial Plan which supports the strategy. This should include a range of possible financial scenarios to assess the impact of pressures on COPFS's finances given future budget uncertainty. **Risk** – there are not sufficiently detailed financial scenarios and budgetary assumptions set out to support effective financial planning.	COPFS should finalise its medium-term financial plan as soon as possible to ensure it addresses any budgetary concerns and aligns with its financial strategy. Paragraphs 55 & 56	**Accepted** Plan is in place to finalise. **Responsible officer:** Director of Finance and Procurement **Agreed date:** 30 September 2025

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
1. **Key organisational strategies have yet to be updated to align with the Strategic Plan 2023-27** The Strategic Plan is supported by a number of organisational strategies. These are revised every 3 years. Other than the People Strategy published in July 2024, the strategies require to be updated to bring them in line with the new Strategic Plan. **Risk**: there is a risk that objectives within the Strategic Plan are not achieved due to supporting strategies being out of date.	COPFS should review its organisational strategies to bring them in line with the priorities in the current Strategic Plan 2023-27. **Responsible officer**: Head of Business Services **Agreed date**: 31 October 2024	**Ongoing** Procurement Strategy 2024-27 was published in October 2024. Financial Strategy 2024-27 was approved in March 2025. **Details of revised action:** The new Digital Strategy and Estates Transformation Strategy are due later in 2025. **Responsible officer:** Chief Digital Officer / Chief Operating Officer **Revised date:** 31 December 2025

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
2. **Financial Strategy** The current Financial Strategy covers three years from 2021-2024 and was reviewed and updated in February 2023. However, it links to the previous Strategic Plan 2020-24, not the current Strategic Plan, which covers 2023-2027. There is no clear link between the financial strategy and the strategic corporate objectives. **Risk**: there is a risk that COPFS cannot demonstrate how it will deliver its corporate objectives	COPFS should review its Financial Strategy in line with the Strategic Plan and ensure that it can demonstrate how it will deliver its corporate objectives. **Responsible officer**: Director of Finance and Procurement **Agreed date**: December 2023	**Implemented** The Financial Strategy 2024-27 was approved in March 2025.
3. **Best Value Assessment** Ministerial Guidance to Accountable Officers for public bodies and the Scottish public Finance Manual (SPFM) explain that accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. **Risk:** there is a risk that COPFS cannot demonstrate Best Value in the use of its resources.	COPFS should consider carrying out a self-assessment of its arrangements against the Best Value characteristics and report this to the Executive Board. **Responsible officer**: Director of Finance and Procurement **Revised Agreed date**: 28 February 2025	**Not Implemented** The Best Value self-assessment was postponed due to resource pressures. **Details of revised action:** Best Value Questionnaire to be finalised and self-assessment to take place. **Responsible officer:** Director of Finance and Procurement for the Best Value Questionnaire and Chief Operating Officer for the self-assessment. **Agreed date:** 31 March 2026

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
4. **Trend analysis of key performance indicators** An annual summary of performance against key targets was published in April 2023. Four key indicators were outlined against 2021/22. No trend analysis was reported. **Risk:** there is a risk that progress over time is not monitored and reported.	The Performance Report could be improved by including additional information such as trend analysis and cross referring to other reports where action is being taken and service is being monitored and reported. **Responsible officer**: Director of Finance and Procurement **Revised Agreed date**: 31 May 2025	**Implemented** Prior year data has been included within the performance report showing a trend analysis of key performance indicators allowing effective review of COPFS's performance to be carried out.
5. **Value for money – pathology, postmortem and mortuary contracts** We reported in our 2019/20 and 2020/21 Annual Audit Reports that there had been significant delays in the provision of toxicology and post mortem reports. This resulted in delays in the provision of pathologists' final reports to COPFS and the ability to conclude on investigations of deaths. **Risk:** there is a risk to the continuity of service, and wider operational and reputational implications.	Progress needs to be made to secure continuity of service provision for COPFS to fulfil its role for the investigation of sudden or suspicious deaths. **Responsible officer**: Director of Finance and Procurement	**Ongoing** COPFS is still to receive feedback from service providers to allow SLAs to be finalised. Mortuary SLAs are still being drafted. Work is ongoing to develop an Options Paper for Scottish Government on the provision of forensic pathology services across Scotland. A further Gateway Review is planned for September 2025. **Details of revised action:** Complete SLAs with providers and complete and present business case to Scottish Government for a resolution to service provision. **Responsible officer:** Deputy Crown Agent **Agreed date:** 31 December 2026

Appendix 2 – Misstatements

Details	Financial statements lines impacted	Statement of Comprehensive Net Expenditure (SoCNE)		Statement of Financial Position (SoFP)	
Adjusted misstatements		**Dr**	**Cr**	**Dr**	**Cr**
		£000	**£000**	**£000**	**£000**
1. Fully depreciated assets (Exhibit 2, no.1)					
	Property, Plant and Equipment (PPE)			1,576	
	Intangibles			8,252	
	Depreciation expense		9,828		
2. Accounting for revalued assets (Exhibit 2, no.2)					
	Impairment (Note 2)		39		
	Net gain on revaluation of PPE	39			
3. Classification of prepayments (Exhibit 2, no. 5)					
	Long-term debtors (non-current assets)			1,274	
	Trade and other receivables (current assets)				1,274
Net impact on financial statements			**(9,828)**	**9,828**	

Appendix 3 – National reports

Report name	Date published
Local government budgets 2024/25	15 May 2024
Scotland's colleges 2024	19 September 2024
Integration Joint Boards: Finance and performance 2024	25 July 2024
The National Fraud Initiative in Scotland 2024	15 August 2024
Transformation in councils	1 October 2024
Alcohol and drug services	31 October 2024
Fiscal sustainability and reform in Scotland	21 November 2024
Public service reform in Scotland: how do we turn rhetoric into reality?	26 November 2024
NHS in Scotland 2024: Finance and performance	3 December 2024
Auditing climate change	7 January 2025
Local government in Scotland: Financial bulletin 2023/24	28 January 2025
Transparency, transformation and the sustainability of council services	28 January 2025
Sustainable transport	30 January 2025
A review of Housing Benefit overpayments 2018/19 to 2021/22: A thematic study	20 February 2025
Additional support for learning	27 February 2025
Integration Joint Boards: Finance bulletin 2023/24	6 March 2025
Integration Joint Boards finances continue to be precarious	6 March 2025
General practise: Progress since the 2018 General Medical Services contract	27 March 2025
Council Tax rises in Scotland	28 March 2025

Crown Office and Procurator Fiscal Service

2024/25 Annual Audit Report

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