Revenue Scotland

2024/25 Annual Audit Report

Prepared for Revenue Scotland and the Auditor General for Scotland
October 2025

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2 All audit adjustments required to correct the financial statements were processed by Revenue Scotland.

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3 Revenue Scotland has appropriate arrangements to secure sound financial management.

4 In 2024/25, Revenue Scotland operated within its fiscal resource, reporting an underspend of £0.3 million.

5 Revenue Scotland collected net tax revenues of £961.6 million during 2024/25.

6 Actions have been taken to address the internal control weaknesses that we reported in June 2025.

Financial sustainability

7 Revenue Scotland has a medium-term financial plan in place and this could be developed further with scenario planning to reflect the uncertainties that exist.

8 A balanced budget has been approved for the 2025/26 Resource Accounts, while the Scottish Fiscal Commission forecasts an increase in the Devolved Taxes Account revenue of £94.0 million in 2025/26.

Vision, Leadership and Governance

9 Revenue Scotland has a clear plan in place to implement its vision, strategy and priorities.

10 Senior management and non-executive board members demonstrate effective leadership, challenge and scrutiny of the organisation's activity and performance.

11 Governance arrangements are appropriate and Revenue Scotland operates in an open and transparent way.

Use of Resources to Improve Outcomes

12 An effective performance management framework is in place and key performance indicator targets were achieved in year.

13 Revenue Scotland is working effectively with partners to meet stated outcomes and improvement objectives.

Introduction

Purpose of the Annual Audit Report

1. This Annual Audit Report sets out the findings from the 2024/25 audit of Revenue Scotland's Resource Accounts (RA), Devolved Taxes Account (DTA) and the wider scope areas specified in the Code of Audit Practice (2021).

2. The report is addressed to Revenue Scotland 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 accounts, namely the Foreword (DTA only), Performance Report (RA only) and Governance Statements
- an opinion on the audited part of the Remuneration and Staff Report (RA only)
- conclusions on the 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 the body's arrangements for securing Best Value.

Appointed auditor and independence

4. Lisa Duthie, of Audit Scotland, has been appointed by the Auditor General for Scotland as the external auditor of Revenue Scotland. As reported in the Annual Audit Plan, Lisa and the audit team are independent of Revenue Scotland 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, including the provision of non-audit services.

Responsibilities and reporting

5. The Code of Audit Practice sets out the respective responsibilities of the auditor and Revenue Scotland. A summary of the key responsibilities is 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 accounts, and concluding on Revenue Scotland's arrangements in place for the wider scope areas and Best Value.

7. This report includes an agreed action plan at Appendix 1, (page 28). This sets out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

8. Weakness or risks identified in this report are only 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 management or the Audit and Risk Committee, as those charged with governance, of the responsibilities outlined below.

Revenue Scotland's responsibilities

9. Revenue Scotland 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 accounts, comprising financial statements and other specified information that gives a true and fair view
- 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

10. 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 Revenue Scotland. Details of national and performance audit reports published over the last year can be seen in Appendix 3, (page 37).

Acknowledgements

11. We would like to thank all management and staff, particularly those involved in preparation of the annual report and accounts, for their cooperation and assistance during the audit. We look forward to working together constructively over the remainder of the five-year audit appointment.

Audit of the annual report and accounts

Main judgements

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

All audit adjustments required to correct the financial statements were processed by Revenue Scotland.

Audit opinions on the annual report and accounts

12. The Board approved both the Resource Accounts and Devolved Taxes Account annual report and accounts for Revenue Scotland for the year ended 31 March 2025 on 2 October 2025. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- expenditure and income were in accordance with applicable enactments and guidance issued by the Scottish Ministers
- the audited parts of the Remuneration and Staff Report (RA only) were prepared in accordance with the Government Financial Reporting Manual (FReM)
- the Foreword (DTA only), Performance Report (RA only) and Governance Statements were consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

Audit timetable

13. The unaudited annual report and accounts and all working papers were received on 30 June 2025 in accordance with the agreed audit timetable. We received good support from management and the wider finance team which enabled us to complete the audit in accordance with the agreed timetable.

Audit Fee

14. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £108,560. This is split across the Devolved Taxes Account £87,370 and Resource Accounts £21,190. During our interim audit, several issues were identified with the internal controls for the Devolved Taxes Account and Resource Accounts as outlined in the Management Letter presented to the Audit and Risk Committee on 11 June 2025. We have notified management that we are reviewing the audit fee in light of this.

Overall materiality was assessed as £175,000 for the Resource Accounts and £14.4 million for the Devolved Taxes Account

15. 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 accounts. 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.

16. Materiality levels for the audit of Revenue Scotland 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 accounts. Materiality levels were updated and these can be seen in Exhibit 1.

Exhibit 1
2024/25 Materiality levels for Revenue Scotland

Materiality	Resource Accounts	Devolved Taxes Account
Overall materiality	£175,000	£14.4 million
Performance materiality	£131,000	£7.2 million
Reporting threshold	£9,000	£435,000

Source: Audit Scotland

17. The overall materiality threshold was set with reference to gross expenditure (RA only) and total tax revenue (DTA only) which we judged as the figures of most interest to the users of the financial statements.

18. Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 75 per cent (RA only) and 50 per cent (DTA only) of overall materiality, reflecting the fact there were no significant issues identified in the prior year audit impacting our audit approach.

19. It is our responsibility to request that all misstatements are corrected other than those below the reporting threshold. The final decision on making the correction lies with those charged with governance.

Significant findings and key audit matters

20. ISA (UK) 260 requires auditors to communicate significant findings from the audit to those charged as governance, which for Revenue Scotland is the Audit and Risk Committee.

21. 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.

22. 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
Impairment Review (RA) IAS 36 Impairment of Assets requires an assessment at the end of each reporting period as to whether the value of an asset may be impaired. If so, an estimation of the carrying value should be made, and an impairment charge applied. We concluded that the non-current assets disclosed within the unaudited 2024/25 RA annual report and accounts were not subject to	Management should implement a process to formally document its annual impairment review of non-current assets. **Recommendation 1** (See Appendix 1, (page 28) - Action Plan 2024/25)

Significant findings and key audit matters	Outcome
a formal impairment review exercise at the year end. Assurances were subsequently obtained as part of the annual audit process.	
Parliamentary Accountability and Audit Report (RA) The unaudited 2024/25 RA annual report and accounts presented for audit did not include a Parliamentary Accountability and Audit Report disclosure in line with the requirements of the FReM.	This was adjusted by management for the audited annual report and accounts.
Remuneration and Staff Report (RA) The disclosures within the Remuneration and Staff Report (RA) were reviewed against the requirements of the 2024/25 FReM issued by HM Treasury. We identified the following issues: • the figures within the Fair Pay disclosure were calculated using the salaries for part-time staff members as at 31 March which had not been uprated to the full-time equivalent remuneration • the Board members’ remuneration figures disclosed in the Remuneration and Staff Report had incorrectly included employer national insurance contributions; and • accrued pension benefits for the Senior Leadership Team for the current year and prior year were not included in the unaudited 2024/25 Resource Accounts annual report and accounts. However, the exclusion of the current year figures was out with the control of Revenue Scotland and was due to a delay in the calculation and provision of these figures by the pension administrators for audited bodies included in the civil service pension scheme.	These were adjusted by management for the audited annual report and accounts.
Impairment of Receivables (DTA) The total receivables balance at year-end within in the DTA annual report and accounts was not subject to an impairment for outstanding debts unlikely to be recovered of £4.9m. Given that Revenue Scotland is an unsecured creditor and is unlikely to recover the monies owed to it, this balance should have been	This was adjusted by management for the audited annual report and accounts.

Significant findings and key audit matters	Outcome
impaired at the year end in accordance with IFRS 9 Financial Instruments. The impact of this is to increase impairment on the Statement of Revenue and Expenditure by £4.9m and decrease Receivables on the Statement of Financial Position by £4.9m.	

Source: Audit Scotland

Qualitative aspects of accounting practices

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

Accounting policies

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

Accounting estimates

25. Accounting estimates are used in number of areas in Revenue Scotland's financial statements, including the use of the effective date (cut-off point) for accruing tax revenue receivable (DTA only), and the estimation of accounting accruals (RA only). Audit work considered the process management of Revenue Scotland has in place around making accounting estimates, including the assumptions and data used in making the estimates, and the use of any management experts. Audit work concluded:

- there were no issues with the selection or application of methods, assumptions, and data used to make the accounting estimates, and these were considered to be reasonable
- there was no evidence of management bias in making the accounting estimates.

Disclosures in the financial statements

26. The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate, with additional levels of detail provided for disclosures around areas of greater sensitivity, such as the effective date for accruing tax revenue receivable (DTA only).

Other matters to report

27. Auditing standards require auditors to report a number of other matters if they are identified or encountered during an audit. There were no such matters to report.

Audit adjustments were made to the financial statements and supporting notes for the Resource Accounts and Devolved Taxes Account

28. Adjustments were required to the financial statements and supporting notes for the Resource Accounts and Devolved Taxes Account to correct misstatements that were identified from the audit. Details of all audit adjustments greater than the reporting threshold of £9,000 (RA) and £435,000 (DTA) are outlined in Appendix 2, (page 35).

29. We have reviewed the nature and cause of these adjustments and have concluded that they arose from issues that have been isolated and identified in their entirety and do not indicate further systemic error.

Significant risks of material misstatement identified in the Annual Audit Plan

30. 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

Risk of material misstatement	Planned audit response	Outcome of audit work
Fraud caused by management override of controls (RA and DTA) 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: • review 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 and other adjustments • test journals at the year-end and post-closing entries,	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 significant issues were identified from testing of journal entries

Risk of material misstatement	Planned audit response	Outcome of audit work
	with a focus on significant risk areas • consider the need to test journals 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 any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year • perform substantive testing of transactions around the year-end to confirm they are accounted for in the correct financial year • perform focused testing of accounting accruals and prepayments.	• no significant issues were identified from transactions outside the normal course of business or around the year-end • the controls in place for identifying and disclosing related party relationships and transactions were adequate • no significant issues were identified with changes to methods and underlying assumptions used to prepare accounting estimates and there was no evidence of management bias. **Conclusion:** no evidence of fraud caused by management override of controls.
Fraud in revenue recognition and tax repayments (DTA) ISA (UK) 240 requires auditors to presume a risk of fraud where income streams, other than sources such as Scottish Government funding, are significant. Revenue Scotland collected £853m of tax revenue in 2023/24. Taxpayers can claim a repayment of Additional Dwelling Supplement (ADS) where certain conditions are	The audit team will: • perform detailed testing of tax revenue transactions focusing on the areas of greatest risk • review the design and implementation of key controls for the DTA • evaluate the internal controls over ADS repayments • perform detailed testing of ADS repayments • perform cut-off testing of tax revenue transactions	Audit work performed found: • no significant issues or evidence of fraud from the detailed testing of tax transactions • the design of key DTA controls was appropriate, but some issues with their implementation were identified and rectified • the accounting treatment and internal controls over ADS repayments were satisfactory and no issues were identified through our detailed testing

Risk of material misstatement	Planned audit response	Outcome of audit work
met. £62m of ADS was repaid in 2023/24. The value and complexity of tax revenue and related tax repayments mean that, in accordance with ISA (UK) 240, there is an inherent risk of fraud.	• review the accounting policy for revenue recognition • monitor early intervention and compliance work.	• no significant issues were identified with the cut-off testing of tax transactions • the accounting policy for revenue recognition and its application to tax revenue was confirmed to comply with FReM requirements • compliance work carried out by Revenue Scotland in the current year was designed to prevent and detect fraud in tax revenue and tax repayments. **Conclusion:** no issues were identified that indicated fraud revenue recognition and repayments in the DTA.

Source: Audit Scotland

Progress was made on prior year recommendations

31. Revenue Scotland has made progress in implementing the agreed prior year audit recommendations. For the action not yet implemented, a revised response and timescale has been agreed with management and is outlined in Appendix 1, (page 28).

Wider scope and Best Value audit

Audit approach to wider scope and Best Value

Wider scope

32. 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.

33. Audit work is performed on these four areas and a conclusion on the effectiveness and appropriateness of arrangements Revenue Scotland has in place for each of these is reported in this chapter.

Duty of Best Value

34. 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.

35. Consideration of the arrangements Revenue Scotland has in place to secure Best Value has been carried out alongside the wider scope audit.

Financial Management

Conclusion

Revenue Scotland has appropriate arrangements to secure sound financial management.

In 2024/25, Revenue Scotland operated within its fiscal resource, reporting an underspend of £0.3 million.

Revenue Scotland collected net tax revenues of £961.6 million during 2024/25.

Actions have been taken to address the internal control weaknesses that we reported in June 2025.

Revenue Scotland has appropriate arrangements to secure sound financial management

36. The Board and Senior Leadership Team continued to receive regular and accurate financial information on Revenue Scotland's financial position in 2024/25. Actual expenditure compared to budgeted figures are part of the dashboard reporting covering all areas of Revenue Scotland's performance. These reports allowed members and officers to scrutinise financial performance effectively throughout the year.

In 2024/25, Revenue Scotland operated within its fiscal resource, reporting an underspend of £0.3 million

37. The main financial objective for Revenue Scotland is to ensure that the Resource Accounts financial outturn for the year is within the budget allocated by Scottish Ministers.

38. Revenue Scotland reported an outturn of £10.0 million against its overall budget of £10.3 million for 2024/25 with an underspend of £0.3 million. The financial performance against fiscal resources is shown in Exhibit 4.

Exhibit 4
Performance against fiscal resource in 2024/25

Performance	Budget £m	Outturn £m	Over/(under) spend £m
Resource and Non-Cash	9.1	8.7	(0.4)
Capital	1.2	1.3	0.1
Total	10.3	10.0	(0.3)

Source: Revenue Scotland Resource Accounts 2024/25

Revenue Scotland collected net tax revenues of £961.6 million during 2024/25

39. Revenue Scotland is responsible for the collection and management of devolved taxes. In 2024/25, total tax revenue of £961.6 million was collected, which was £173.6 million higher than the original 2024/25 Scottish Budget estimate as shown in Exhibit 5, (page 19).

40. The 2024/25 Scottish Government budget estimates for the devolved taxes was based on the Scottish Fiscal Commission's (SFC) December 2023 fiscal forecasts. In December 2024, the SFC revised these estimates and forecast an increase in expected Land and Buildings Transaction Tax (LBTT) income and a decrease in expected Scottish Landfill Tax (SLfT) income in 2024/25.

41. The SFC's revised set of fiscal forecasts for 2024/25 devolved taxes predicted £911.0 million for LBTT and £54.0 million for SLfT, totalling £965.0 million of tax revenues. Total outturn devolved tax revenue was £3.4 million lower than this latest forecast for 2024/25.

42. Registers of Scotland in its annual property market report 2024/25 noted an increase in the volume of residential property sales in 2024/25 when compared to 2023/24, along with an increase in residential property sales prices across Scotland in 2024/25. The volume of non-residential property sales and leases also increased in 2024/25 compared to the previous year. These factors contributed to the increase in LBTT in 2024/25.

43. SLfT outturn revenue was lower in 2024/25, mainly due to greater incineration capacity becoming operational, coupled with the incoming Biodegradable Municipal Waste ban making it illegal to landfill much of the waste that is produced in Scotland from 31 December 2025. These factors reduced the total SLfT revenue figure collected in 2024/25, with lower SLfT revenue forecast in future years as more waste is diverted from landfill.

44. Penalties and interest increased by £3.8 million in 2024/25. Debt pursuance activity had initially been postponed by Revenue Scotland during the pandemic to help taxpayers. This created a backlog of cases to pursue in subsequent years, including 2024/25. New penalties were issued for older tax cases, which led to a significant increase in LBTT and SLfT penalties in 2024/25 compared to previous years.

Exhibit 5
2024/25 Devolved Taxes Revenue

Revenue net of repayment (excluding interest payable and revenue losses)	2024/25 Devolved Taxes Revenue £m	2024/25 Scottish budget estimates £m	Performance against Scottish budget estimates £m	2024/25 Revised Forecast Dec 2024 £m	Performance against revised forecasts £m	2023/24 Devolved Taxes Revenue £m
Land and Buildings Transaction Tax	899.162	730.0	169.162	911.0	(11.838)	784.372
Scottish Landfill Tax	55.938	58.0	(2.062)	54.0	1.938	68.372
Penalties and interest	6.457	0.0	6.457	0	6.457	2.714
Total	**961.557**	**788.0**	**173.557**	**965.0**	**(3.443)**	**855.458**

Source: Revenue Scotland Devolved Taxes Account 2024/25, 2023/24; Scottish Government Budget 2024/25; Scotland's Economic and Fiscal Forecasts 2024

45. Revenue Scotland is required to remit devolved tax receipts to the Scottish Consolidated Fund (SCF). The Devolved Taxes Account shows that in 2024/25, £882.3 million of cash generated from the devolved taxes was remitted to the SCF during the year (2023/24: £878.0 million). A further £171.6 million was due to be remitted to the SCF which reflects accrued income and amounts which were outstanding and/or uncleared at the year end.

Tax compliance activity

46. An appropriate controls framework was in place for LBTT and SLfT compliance activity in 2024/25. Authorisation and segregation of duties existed for enquiries and assessments, while quarterly meetings between Revenue Scotland and the Scottish Environmental Protection Agency (SEPA) to discuss SLfT matters continued in 2024/25.

47. The LBTT compliance team progressed a number of compliance projects throughout the year, focussing on different types of residential and non-residential tax reliefs on a rolling basis. A risk-based approach is applied to selecting and reviewing tax returns, with non-residential LBTT returns being a higher area of risk.

48. The SLfT compliance team held regular meetings with taxpayers in 2024/25 to understand business practices and stay informed of tax issues before or as they arise. Designated officers for Revenue Scotland (part of the SEPA tax unit) continued to hold compliance visits of landfill sites in 2024/25. In parallel to this, the compliance team and designated officers assess and investigate unauthorised landfill sites operating in Scotland.

49. Revenue Scotland also has ‘tri-national’ meetings with HMRC and the Welsh Revenue Authority to discuss common issues across the UK. Revenue Scotland is part of the Joint Unit for Waste Crime, which is a multi-agency unit which meets every two months and includes HMRC, the Welsh Revenue Authority, SEPA and other national environmental agencies.

50. The Resource Accounts annual report and accounts refers to a range of compliance activity undertaken by Revenue Scotland to ensure that taxes are paid as intended. Revenue Scotland measures the revenue raised as a direct result of any non-compliance activity. Direct compliance yield of £3.0 million was reported by Revenue Scotland in 2024/25 as one of the body’s key performance indicators (KPI). This is a significant decrease from the prior year whereby £35.3 million was reported. The yield varies year on year depending on the value and volume of cases under review and any referrals to tax tribunals.

51. We examined the records maintained by Revenue Scotland to record the outcome and impact of its compliance work and concluded that the disclosures are consistent with the assessment undertaken.

52. The 2025/26 LBTT and SLfT compliance plans were approved in May 2025. In November 2024, Revenue Scotland published a new compliance strategy titled “Approach to Tax Compliance”. This sets out the principles that underpin Revenue Scotland’s tax compliance work.

Actions have been taken to address the internal control weaknesses that we reported in June 2025

53. From our review of the design and implementation of key controls within Revenue Scotland’s systems of internal control (including those relating to IT) relevant to our audit approach, we identified some internal control weaknesses within key financial systems and processes. These issues were reported in our interim management letter, presented to the Audit and Risk Committee in June 2025. A summary of the current status of recommendations and management actions is set out in Appendix 1, (page 28).

54. We acknowledge the responsive and decisive actions taken by management and staff to address the internal control weaknesses and to implement corrective steps going forward.

Challenges were experienced in implementing the new Oracle Fusion Cloud system

55. In October 2024 the Scottish Government implemented a new HR and Finance platform (Oracle Fusion) as a shared service to Scottish Government core and 32 public bodies. To support the transition, regular communications, focus groups, and training resources were deployed to support staff. These resources continue to be available post-implementation.

56. The systems are now being embedded to support a stronger overall control environment, but this is taking time to be fully established, with specific weaknesses remaining in payroll and in the process for ensuring appropriate access rights. Oracle Fusion has in built controls in the system which prevents users from approving journals that they have created. This removes the previously identified control weakness.

57. The Scottish Government audit team identified a number of control weaknesses. These issues were communicated in a controls letter to appointed auditors in June 2025.

58. We would encourage Revenue Scotland to continue to share knowledge and work alongside the Scottish Government and other bodies to ensure full and proper use of the system going forward.

59. The Scottish Government's external audit team will also be undertaking a review of the Scottish Government's implementation of the new system. The review will consider the implementation process and provide insight on the post 'go live' position. It will also assess future plans, including how the assurance landscape will be strengthened. We will monitor progress with this review and update management and the Audit and Risk Committee on its findings in due course.

Standards of conduct and arrangements for the prevention and detection of fraud and error are appropriate

60. 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.

61. We concluded that Revenue Scotland has appropriate arrangements for the prevention and detection of fraud, error and irregularities. We also reviewed arrangements to maintain standards of conduct, including the Board and staff code of conduct and registers of interest. We concluded that Revenue Scotland has established procedures for preventing and detecting any breaches of these standards.

The capability and capacity of the core finance team has been impacted by staff turnover

62. During the year, staff turnover in the core finance team impacted on the overall capacity and capability of the team. The previous Head of Finance subsequently left their role in June 2025 and was replaced by an interim Head of Finance from June 2025 to September 2025. A permanent Head of Finance was appointed in August 2025.

63. Other members of the core finance team left post in July 2025 and August 2025. Both of these roles have since been filled by new appointments.

64. We identified weaknesses in the internal controls in place at Revenue Scotland, as reported in our interim management letter to the Audit and Risk Committee in June 2025. These control weaknesses have since been resolved by management, as outlined in Appendix 1, (page 28).

65. Management have been proactive in addressing the internal control weaknesses by performing further investigations and implementing corrective actions. The Revenue Scotland Accountable Officer commissioned a separate advisory review from its internal audit function of financial internal processes and controls in early 2025/26. This focused on identifying the root cause of issues and recommending mitigating actions to resolve identified control weaknesses.

66. Going forward, Revenue Scotland should use the lessons learned from these reviews to protect the ongoing capability and capacity of this core function.

Recommendation 2

Revenue Scotland should ensure robust arrangements, including succession planning, are in place for the finance team to protect the capability and capacity of this core function.

Financial Sustainability

Conclusion

Revenue Scotland has a medium-term financial plan in place and this could be developed further with scenario planning to reflect the uncertainties that exist.

A balanced budget has been approved for the 2025/26 Resource Accounts, while the Scottish Fiscal Commission forecasts an increase in the Devolved Taxes Account revenue of £94 million in 2025/26.

Revenue Scotland has a medium-term financial plan in place and this could be developed further with scenario planning

67. Revenue Scotland included a high-level three-year financial plan within its Corporate Plan 2024-27 which was laid before the Scottish Parliament in March 2024. This medium-term financial plan outlines the costs which Revenue Scotland estimates it will incur as it delivers its operational and programme activities over this period.

68. Our 2023/24 Annual Audit Report outlined that Revenue Scotland should develop its medium-term financial planning arrangements to reflect a range of budget scenarios and financial assumptions to support the effective delivery of services.

69. Revenue Scotland accepted this recommendation and agreed to develop the medium-term financial planning model, by including scenario planning across budget areas. Due to a period of significant change within the finance function, this was not implemented in year and a revised date has been agreed as outlined in Appendix 1, (page 28).

Revenue Scotland approved a balanced budget for the 2025/26 Resource Accounts

70. In 2025/26, Revenue Scotland has been allocated a resource budget of £10.3 million and a capital budget of £1.8 million. Revenue Scotland approved a balanced budget for 2025/26.

71. As a non-ministerial office of the Scottish Administration, Revenue Scotland has its own budget and is funded directly by block funding from the Scottish Government. Scottish Ministers consider this budget alongside the resourcing needs of other public bodies and portfolios. Revenue Scotland is separate from and independent of the Scottish Government.

The Scottish Fiscal Commission forecasts an increase in the Devolved Taxes Account revenue of £94 million in 2025/26

72. The SFC is responsible for forecasting devolved tax revenues and has set out its methodology and assumptions in Scotland's Economic and Fiscal Forecasts – June 2025. For 2025/26, the SFC forecasts Revenue Scotland's tax receipts to be £1,067.0 million (LBTT £1,029.0 million; SLfT £38.0 million) which is £102.0 million greater than the 2024/25 forecast of £965.0 million from December 2024.

73. The increased SFC forecast is mainly attributable to ADS, with revenue expected to increase by £63.0 million in 2025/26. The SFC reports that an increase in house prices, the volume of residential sales and the ADS tax rate is expected to lead to an increase in forecast revenue in 2025/26.

Revenue Scotland will be responsible for the collection of new devolved taxes

74. The Scottish Aggregates Tax is a new Scottish tax, introduced from 1 April 2026, replacing the UK Aggregates Levy, to encourage the use of recycled materials over primary aggregates. The Scottish Building Safety Levy (SBSL) is another devolved tax that will be introduced in April 2027. This will be paid by developers of new-build residential properties to fund the remediation of unsafe cladding on buildings in Scotland.

75. Revenue Scotland will be responsible for the collection of these devolved taxes. Preparatory work has been undertaken in 2024/25 to ensure that there is sufficient capacity to deliver this function. These preparations include the establishment of new project teams for the Scottish Aggregates Tax and the enhancement of SETS 2 tax system functionality, in anticipation of tax returns being submitted from 2026/27 onwards.

Vision, Leadership and Governance

Conclusion

Revenue Scotland has a clear plan in place to implement its vision, strategy and priorities.

Senior management and non-executive board members demonstrate effective leadership, challenge and scrutiny of the organisation's activity and performance.

Governance arrangements are appropriate and Revenue Scotland operates in an open and transparent way.

Revenue Scotland has a clear plan in place to implement its vision, strategy and priorities

76. Revenue Scotland has a Corporate Plan in place covering the period 2024-2027. The purpose of Revenue Scotland is "to efficiently and effectively collect and manage the devolved taxes which fund public services for the benefit of the people of Scotland".

77. Revenue Scotland outlines four broad strategic outcomes to help deliver its purpose. These themes are clearly aligned to the Scottish Government's outcomes and purpose as detailed in the National Performance Framework.

78. The collection and administration of devolved taxes is an important contributor to the successful delivery of Scotland's Economic Strategy. To achieve the delivery of Revenue Scotland's strategic outcomes, the Corporate Plan outlines several key objectives which are monitored by key performance indicators (KPI). These are covered within the Use of Resources to Improve Outcomes section of this report.

79. We concluded that Revenue Scotland's Corporate Plan has a clear purpose and vision supported by strategic outcomes and performance measures, and is aligned with the three-year financial plan.

Senior management and non-executive board members demonstrate effective leadership, challenge and scrutiny of the organisation's activity and performance

80. The Chief Executive and Senior Leadership Team are responsible for the delivery of services performed by Revenue Scotland as well as leading the changes to how services are accessed and delivered by the organisation.

81. The Audit and Risk Committee (ARC) provides advice and constructive challenge to the Chief Executive, and support in relation to her responsibilities regarding risk management, control, governance. Our attendance at ARC meetings confirmed that it operated effectively during

2024/25. ARC members and Board members continue to provide an appropriate level of challenge to senior management and work together effectively.

82. We have concluded that Revenue Scotland's senior management and non-executive board members have demonstrated effective leadership, challenge and scrutiny of operational activity and performance in 2024/25.

Revenue Scotland has managed the risks associated with changes in key leadership roles

83. There have been changes in key leadership roles within Revenue Scotland during the year. This includes the appointment of a new Chair and Deputy Chair of the ARC. In addition, the Chief Executive of Revenue Scotland is stepping down from the role in November 2025 after 10 years in post. A new Chief Executive has been appointed and will take up post in November 2025.

84. A change in key leadership can present significant risks to an organisation. For example, through a loss of in-depth industry and organisational knowledge and impact on staff morale. The risks associated with the change in leadership are being effectively managed by Revenue Scotland. Mitigating action has included internal and external communication and an appropriate handover process for the roles.

Governance arrangements are appropriate and Revenue Scotland operates in an open and transparent way

85. Revenue Scotland's governance arrangements have been set out in the Directors' Report and Governance Statement in both its Resource Accounts and Devolved Taxes Account annual report and accounts. We have reviewed these arrangements and concluded that they are appropriate and support robust scrutiny and challenge of decision-making processes.

86. Revenue Scotland is accountable to the Scottish Parliament and during 2024/25 was led by a Board consisting of seven members, appointed by Scottish Ministers. The Board collectively has responsibility for the leadership and management of the entity and for ensuring that it carries out its statutory functions effectively and efficiently. The Board met on six occasions in 2024/25 with meetings mostly held in person. The Board is supported by the Audit and Risk Committee and Staffing and Equalities Committee.

87. The Chief Executive is the Accountable Officer and has personal responsibility for ensuring propriety and regularity in the handling of the public funds allocated to Revenue Scotland. The Chief Executive is accountable to the Board for day-to-day operational matters and is supported by the Senior Leadership Team who are responsible for tax, legal services and corporate functions.

88. There continues to be an increasing focus on demonstrating the best use of public money. Openness and transparency in how a body operates and makes decisions is key to supporting understanding and scrutiny. Transparency means that the public have access to understandable, relevant and timely information about how the Board is taking decisions and how it is using resources.

89. Revenue Scotland's website is clear and well structured. Board meeting minutes are available to the public along with key publications including the most recent annual report and accounts. We concluded that the Board conducts its business in an open and transparent manner.

Use of Resources to Improve Outcomes

Conclusion

An effective performance management framework is in place and key performance indicator targets were achieved in year.

Revenue Scotland is working effectively with partners to meet stated outcomes and improvement objectives.

Revenue Scotland has an effective performance management framework in place, with all nine key performance indicators which have targets, achieved in year

90. Revenue Scotland continued to monitor key performance indicators (KPI) throughout the year with performance reported to the Board on a regular basis, through the provision of performance dashboard reports. As covered in the Vision, Leadership and Governance section of this report, the performance of several key objectives supports the delivery of the four strategic outcomes in Revenue Scotland's Corporate Plan 2024-27.

91. The Performance Report in the Resource Accounts annual report and accounts shows clear linkages between the four strategic outcomes of the corporate plan and progress and actions against the KPI underpinning these themes. Nine KPIs were monitored by Revenue Scotland to reflect priority objectives and all were achieved during 2024/25.

92. In addition to the KPIs, nine key strategic projects for 2024/25 are identified in the Performance Report, with two of these completed in year. Those projects which were not completed in 2024/25 continue into 2025/26 and remain on track.

93. We concluded that Revenue Scotland has an effective performance management framework in place, which helps to support the achievement of strategic outcomes.

Revenue Scotland is working effectively with partners to meet stated outcomes and improvement objectives

94. There is a focus on the need for an increase in the pace and scale of reform across the Scottish public sector to tackle the complex financial and environmental challenges facing public bodies. An important part of that reform is partnership working and collaboration with partners.

95. **Shared services:** Revenue Scotland has continued to embed shared service arrangements in its activities in the interests of efficiency and economy. It makes use of Scottish Government corporate services for estates and facilities management, financial management, procurement, information technology functions and some aspects of human resources.

96. **Delegated services:** Revenue Scotland delegates services to SEPA in relation to SLfT. As covered in the Financial Management section of this report, designated officers for Revenue Scotland (part of the SEPA tax unit) continued to visit landfill sites in 2024/25 to support tax compliance work. Revenue Scotland and SEPA work closely in implementing tax collection.

Conclusions on duty of Best Value

97. The Chief Executive of Revenue Scotland is the designated Accountable Officer. A range of processes are in place to help the Accountable Officer demonstrate best value. We consider whether Accountable Officers have put in place appropriate arrangements to satisfy their corresponding duty of best value. We did not undertake any specific local work in this area in 2024/25 but concluded that appropriate arrangements were in place for securing best value based on the outcome of our other audit work.

98. This judgement is evidenced by the arrangements Revenue Scotland has in place around the four wider scope audit areas, which are effective and appropriate, and contribute to it being able to secure Best Value.

Appendix 1 – Action Plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
1. Impairment review (RA) IAS 36 Impairment of Assets requires an assessment at the end of each reporting period as to whether the value of an asset may be impaired. If so, an estimation of the carrying value should be made, and an impairment charge applied. We concluded that the non-current assets disclosed within the unaudited 2024/25 RA annual report and accounts were not subject to a formal impairment review exercise. Assurances were subsequently obtained as part of the annual audit process. **Risk:** Without evidence of an annual impairment review, there is a risk that the values of non-current assets are overstated at year-end.	Management should implement a process to formally document its annual impairment review of non-current assets. Exhibit 2	Accepted **Management response:** The Finance Team have already undertaken an impairment review this year and will continue to develop this into an annual BAU process. A further review of non-current assets will be carried out before year end **Responsible officer: Head of Finance** **Agreed date:** April 2026
2. Capacity and capability of the finance team There has been significant staff turnover in the finance team during the year, including the Head of Finance. This led to a loss of core knowledge and skills, which led to weaknesses in the internal controls in place at Revenue Scotland.	Revenue Scotland should ensure robust arrangements, including succession planning, are in place for the finance team to protect the capability and capacity of this core function. Paragraph 66	Accepted **Management response:** Revenue Scotland will put in place arrangements so that core knowledge and skills are assured within the finance function. **Responsible officer**: Head of Finance **Agreed date:** April 2026

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
Risk: A lack of continuity and knowledge gaps impacts on the effective operation of the finance function.		

Follow-up of 2024/25 interim audit recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
1. User access to General Ledger (DTA and RA) Our review of user access to the Epicor Kinetic general ledger system (DTA) identified that the user access permissions for a Revenue Scotland employee were not removed promptly after they were no longer required. The level of user access for this employee was also confirmed not to be appropriate for their function in supporting the daily tasks of the finance team. Our review of user access rights for the Oracle Fusion general ledger system (RA) identified instances where supporting documentation for user access set-up and removal requests had not been retained. **Risk:** There is a risk that unauthorised personnel could access the main DTA financial application and make unauthorised changes.	**Recommendation:** Access to the main financial applications should be revoked when no longer required and a regular review of access levels should be performed. Supporting documentation for all user access change requests should be retained for audit evidence purposes. **Management response:** Permission level was requested to replicate that of another finance team member, so that resilience cover for all tasks could be provided in that team members absence. The resilience cover was being provided by the Revenue Scotland tax team. Resilience plans were however subsequently amended, there was a resultant delay in the removal of access, and that access has now been removed. A register of those who have access to the Epicor Kinetic general ledger system is being established by 30 June 2025 by the finance team and will be reviewed quarterly. The user set up requests in this instance were done in Oracle by core SG. An I-fix request was raised to provide documentation in relation to this, and this has been in a queue. The Finance Manager has pursued the matter. We anticipate this will arrive in short order, after which it will be added to AS Working	Implemented

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
	space within Objective Connect for completion. **Responsible officer:** Head of Finance/Finance Manager **Agreed date:** 31 May 2025	
2. Reconciliations (DTA and RA) A number of reconciliations for the main financial applications at Revenue Scotland were not fully implemented throughout the financial year 2024/25: **- SETS/Epicor Kinetic (DTA)** The finance team undertakes a daily reconciliation of automatically uploaded data between the SETS 2 tax system and the Epicor Kinetic general ledger system. A sample of daily reconciliations are subject to separate management review on a weekly basis. Our review identified that daily reconciliations and subsequent management review had not been performed from October 2024 to February 2025 inclusive. **Risk:** There is a risk that the lack of routine performance or an effective segregation of duties in this control could result in any errors or irregularities in DTA income and expenditure being missed between the main financial applications. **- Bank Reconciliations and Adjustments (DTA)** Revenue Scotland undertakes monthly bank reconciliations between its bank accounts and the Epicor Kinetic general	**Recommendation:** The reconciliations and adjustments for the main financial applications should be performed and subject to separate management review on a timely basis throughout the financial year. **Management response:** SETS / Epicor reconciliations and adjustments will be addressed by end May 2025 and business-as-usual processes put back in place. **Responsible officer:** Head of Finance/Finance Manager. **Agreed date:** 31 May 2025 **Management response:** Bank reconciliations and adjustments will be addressed by end May 2025 and business-as-usual processes put back in place. **Responsible officer:** Head of Finance/Finance Manager. **Agreed date:** 31 May 2025 **Management response:** Aged debt reconciliations will be addressed by end May 2025 and business-as-usual processes put back in place. **Responsible officer:** Head of Finance/Finance Manager. **Agreed date:** 31 May 2025 **Management response:** The payroll reconciliations will be completed by end May with	Implemented

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
ledger system. This helps to identify any transactions that have passed through the bank but have not been recorded in its DTA accounting records, with any reconciling differences noted. Our review of controls identified no evidence of performance or management review of these bank reconciliations for the two bank accounts from July 2024 to February 2025 inclusive and from November 2024 to February 2025 inclusive respectively. The management review also wasn't fully evidenced for the months of April 2024 to October 2024. There were also instances of monthly bank account transfers and adjustments not being performed or reviewed in the Epicor Kinetic general ledger system for the months of September 2024 to February 2025. **Risk:** There is a risk that tax revenue transactions recognised in the DTA general ledger are inaccurate or incomplete. There is also a risk that bank transfer adjustments have not been recorded in the DTA general ledger system or processed within the bank accounts, which could result in errors or irregularities in DTA income and expenditure. **- Aged Debtors (DTA)** There is a monthly reconciliation between the SETS tax system customer accounts and the accounts	business-as-usual processes put back in place. **Responsible officer:** Head of Finance/Finance Manager. **Agreed date:** 31 May 2025	

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
receivable control accounts in the Epicor Kinetic ledger system. Our review found no evidence of this reconciliation being performed for the months of November 2024 to February 2025. There was also no evidence of management review of this reconciliation for the months of April 2024 to February 2025. **Risk:** There is a risk that the lack of timely performance or an effective segregation of duties in this control could result in any errors or irregularities in DTA income and expenditure being missed between the main financial applications. **- Payroll (RA)** The Scottish Government provides payroll services to Revenue Scotland. Revenue Scotland undertakes a monthly reconciliation between the Scottish Government payroll reports and its own trial balance to identify or query any variances. However, there was no evidence of performance or management review of these reconciliations for the months of October 2024 to February 2025. It was also noted that payroll reconciliations earlier in 2024/25 were not always performed on a timely basis. **Risk:** There is a risk that the staff costs recognised in the RA ledger are incorrect.		

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
1. Related party transactions (DTA) The 2023/24 annual report and accounts for the Devolved Taxes Account presented to audit did not include a related party disclosure. We are content that the likelihood of there being a material transaction that requires to be disclosed in line with the requirements of IAS 24 Related Parties is remote. **Risk** – Although the likelihood is remote, there is a risk that any material related party transactions and balances for the Devolved Taxes Account are not disclosed by Revenue Scotland in a note to the accounts.	**Recommendation:** Revenue Scotland should include a disclosure for related party transactions in the Devolved Taxes Account annual report and accounts, in accordance with FReM and IAS 24 requirements. **Management response:** Revenue Scotland agreed to conduct a full evidence-based review on this for 2024/25. This will include a review of the FReM requirement as it affects DTA and a review of potential impacts and consequences. This will be presented to and discussed with Revenue Scotland SLT and ARC/Board members and then discussed fully with Audit Scotland. **Responsible officer:** Head of Finance **Agreed date:** 31 March 2025	Implemented
2. Medium term financial scenario planning There is scope for the medium-term financial planning arrangements to be developed further at Revenue Scotland by mapping out a range of budget scenarios between 2024/25 to 2027/28 using key financial assumptions. This financial scenario planning would enable budgets to be modelled to reflect any uncertainties that may exist for Revenue Scotland. It would support the	**Recommendation:** Revenue Scotland should develop its medium-term financial planning arrangements to reflect a range of budget scenarios and financial assumptions to support the effective delivery of services. **Management response:** the finance team will review and develop the medium-term financial planning model during 2024/25, by incorporating and documenting a level of scenario planning across budget areas within Revenue	Work in progress **Management response:** Revenue Scotland will incorporate enhanced scenario planning into its medium-term financial planning model. **Responsible officer:** Head of Finance **Agreed date:** April 2026

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
identification of resources required for the effective delivery of services across this period in alignment with the strategic outcomes of the Corporate Plan 2024-27. **Risk** – There is a risk that business decisions may be taken without a clear understanding of the various budget scenarios and financial implications beyond the current financial year and how they affect the overall financial sustainability of Revenue Scotland.	Scotland. This will also be used in conjunction with BAU budget monitoring and aligned into planning for the 2025/26 budget. **Responsible officer:** Head of Finance **Agreed date:** March 2025	

Appendix 2 - Misstatements

Details	Financial statements lines impacted	Statement of Comprehensive Net Expenditure (SoCNE)		Statement of Financial Position (SoFP)	
Adjusted misstatements - RA		**Dr**	**Cr**	**Dr**	**Cr**
		£000	**£000**	**£000**	**£000**
1. Overstatement of accruals					
	Trade and Other Payables			107	
	Goods and Services		107		
2. Annual leave accrual					
	Trade and Other Payables				78
	Staff Costs	78			
3. Classification of accruals (adjusting from Other Accruals to Trade Payables)					
	Trade and Other Payables			100	100
4. Understatement of prepayments					
	Other Receivables			14	
	Goods and Services		14		
5. Overstatement of depreciation					
	Tangible Assets – Accumulated Depreciation			12	
	Depreciation – Charged in the year		12		

Adjusted misstatements in disclosures - RA
1. Parliamentary Accountability and Audit Report – Adjusted misstatements in disclosures as described in Exhibit 2, item 2.
2. Remuneration and Staff Report - Adjusted misstatements in disclosures as described in Exhibit 2, item 3.
3. Revenue Commitments - We identified a presentational error within the notes to the accounts for the unaudited 2024/25 Resource Accounts annual report and accounts where revenue commitments were overstated by £0.3 million. This did not impact the core financial statements as the error was confirmed to be disclosure-related only. This was adjusted by management for the audited annual report and accounts.

Details	Financial statements lines impacted	Statement of Revenue and Expenditure (SoRaE)		Statement of Financial Position (SoFP)	
Adjusted misstatements - DTA		**Dr**	**Cr**	**Dr**	**Cr**
		£000	**£000**	**£000**	**£000**
1. Impairment of Receivables					
	Impairments	4,900			
	Receivables				4,900

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

Revenue Scotland

2024/25 Annual Audit Report

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