

Audit scope

NHS in Scotland 2025

NHS performance and sustainability

AUDITOR GENERAL 

Prepared by Audit Scotland
June 2025

Background

Each year the Auditor General for Scotland produces a report that provides an overview of the financial and operational performance of Scotland's NHS.

This year's report will follow the [NHS in Scotland 2024](#) report which noted the pressures facing the NHS. Waiting lists continued to grow, most waiting times standards were not met, and operational pressures were increasing. Despite a real terms increase in funding, many NHS boards were not able to break even and were struggling to make savings as costs continued to rise.

The report also noted that the current healthcare delivery model is not sustainable and that growing pressures have underlined the increasingly urgent need for system-wide reform within the NHS in Scotland. The report made a recommendation to both the Scottish Government and NHS boards that they should build on the overarching vision announced by the Cabinet Secretary for

Health and Social Care and develop a delivery plan for reform by 2025.

The Scottish Government has since published an Operational Improvement Plan in March 2025, and has committed to publishing a Population Health Framework by spring 2025 and a Service Renewal Framework before the summer recess.

What this audit will look at

The overall aim of the audit is to answer the question: What is the financial position of Scotland's NHS, and how well is it performing and supporting reform?

As part of this we will answer the following questions:

- What was the financial performance of the NHS in Scotland in 2024/25, and what is the medium-term financial outlook?
- How well is the NHS in Scotland addressing operational challenges and

performing against national commitments?

- Do the Scottish Government's 2025 Operational improvement, Service renewal and Population health plans clearly set out how sustainable reform will be achieved?

Why this audit is important

Pressures facing the NHS are increasing. Health remains the single largest area of Scottish Government spending and demand for services continues to grow. The way services are delivered is unsustainable.

The Scottish Government is introducing new plans that aim to reform the NHS and address the financial and operational challenges that the NHS faces.

In this context it is important to report publicly on how the NHS in Scotland is performing and how reform is being progressed.

How we will carry out this audit

We will review and analyse information from a wide range of published reports, strategies and data. We will also draw on the audited annual accounts of NHS boards, annual audit reports and wider audit intelligence.

This will be supplemented by review and analysis of a range of national performance data, including key waiting times standards, and through interviews with senior officials in the Scottish Government and from across NHS boards. We will also review the key plans and frameworks that the Scottish Government have/are publishing this year, as outlined above.

What we want to happen as a result

We want this audit to provide assurance to the Scottish Parliament, the public and other stakeholders by increasing transparency and enabling greater scrutiny of NHS Scotland's performance and finances. It is also intended to provide a better understanding of how effectively reform of the NHS is progressing and inform wider assessments about the sustainability of the NHS in Scotland.

Timetable

We plan to publish the report on behalf of the Auditor General in December 2025.

Following publication, the Auditor General will present our findings to the Scottish Parliament's Public Audit Committee.

Contact

If you have questions about this audit, please contact the Audit Manager for the audit, BMilligan@audit-scotland.gov.uk

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