Scottish Housing Regulator

2024/25 Annual Audit Report

Prepared for Scottish Housing Regulator and the Auditor General for Scotland
October 2025

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

2 There were no significant findings or key audit matters to report. All audit adjustments required to correct the financial statements were processed by Scottish Housing Regulator.

Financial Sustainability and Best Value audit

3 The Scottish Housing Regulator has effective and appropriate arrangements in place for securing financial sustainability.

4 The Scottish Housing Regulator has effective and appropriate arrangements in place for securing Best Value. A refreshed approach to Best Value was implemented in December 2022 and an annual review process established to capture and analyse the range of work undertaken by the Board.

5 The Scottish Housing Regulator are taking forward actions in response to recommendations from the Local Government, Housing and Planning Committee following an evidence session in December 2024.

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 Scottish Housing Regulator's annual report and accounts and the wider scope areas specified in the Code of Audit Practice (2021).

2. The Annual Audit Report is addressed to the Scottish Housing Regulator, hereafter referred to as 'SHR' and the Auditor General for Scotland and will be published on Audit Scotland's website in due course.

Appointed auditor and independence

3. Louisa Yule, of Audit Scotland, has been appointed as external auditor of SHR for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, Louisa Yule and the audit team are independent of SHR 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 SHR, including no provision of non-audit services.

Acknowledgements

4. We would like to thank SHR and its 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 scope and responsibilities

Scope of the audit

5. 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 Performance Report and Governance Statement.
- an opinion on the audited part of the Remuneration and Staff Report.
- concluding on the financial sustainability of SHR and a review of the Governance Statement.
- reporting on SHR's arrangements for securing Best Value.
- provision of this Annual Audit Report.

Responsibilities and reporting

6. The Code of Audit Practice sets out the respective responsibilities of SHR and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. 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 SHR's arrangements in place for the wider scope areas and Best Value.

8. The matters reported in the Annual Audit 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 SHR from its responsibilities outlined below.

9. The Annual Audit Report includes an agreed action plan at Appendix 1 setting out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

SHR's responsibilities

10. SHR 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 that give 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

11. 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 SHR and the Audit and Risk Assurance Committee. Details of national and performance audit reports published over the last year can be seen in Appendix 2.

Audit of the annual report and accounts

Main judgements

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

There were no significant findings or key audit matters to report. All audit adjustments required to correct the financial statements were processed by SHR.

Audit opinions on the annual report and accounts

12. SHR's annual report and accounts were recommended by the Audit Risk and Assurance Committee to the Board on 15 July 2025. The annual report and accounts were approved by the Board and certified by the auditor on 7 October 2025. The Independent Auditor's Report is included in SHR's annual report and accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.

Audit timetable

13. The unaudited annual report and accounts and all working papers were received on 6 June 2025 in accordance with the agreed audit timetable. The working papers alongside the unaudited accounts were of a good standard and supported our audit work.

14. The audit timetable was moved from April to June this year to allow additional time to be available for the accounts preparation due to this being the first year-end with the new Oracle ledger system and also to fit with audit timetables.

15. As the financial year included coverage of both the SEAS and Oracle ledger systems there were additional audit checks required to ensure we were selecting samples from the full population. This resulted in audit samples being requested later than planned in the audit timetable which created some challenges for officers due to planned annual leave.

16. During the audit, we encountered instances where the documentation held by SHR was insufficient to fully validate the underlying transactions and further information had to be requested from Scottish Government as

Scottish Government undertake some specific functions on SHR's behalf. Officers liaised with Scottish Government to obtain the required audit information.

Recommendation 1

Continue to explore and embed the new functionality of Oracle finance and procurement system and to ensure that arrangements are maintained to ensure finance officers understand the purpose and details of all journals and transactions posted through the SHR account codes by Scottish Government.

Audit Fee

17. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £26,010. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

Materiality

18. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual report and accounts.

19. Broadly, 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.

20. Materiality levels for SHR 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 Scottish Housing Regulator

Materiality	Amount
Materiality – set at 2% of gross expenditure	£0.106 million

Materiality	Amount
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 identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£0.080 million
Reporting threshold – set at 5% of materiality.	£0.005 million

Source: Audit Scotland

Significant findings and key audit matters

21. Under International Standard on Auditing (UK) 260 we communicate significant findings from the audit to those charged as governance, which for SHR is the Audit and Risk Assurance Committee.

22. 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 require most attention when performing the audit.

23. In determining key audit matters, auditors consider:

- 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.

Qualitative aspects of accounting practices

24. International Standard on Auditing (UK) 260 also requires auditors to communicate their view about qualitative aspects of SHR's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

Accounting policies

25. The appropriateness of accounting policies adopted by SHR was assessed as part of the audit. The accounting policies were considered to be appropriate to the circumstances of SHR, and there were no significant departures from the accounting policies set out in the 2024-25 Government Financial Reporting Manual.

Accounting estimates

26. Accounting estimates are used in number of areas in SHR's financial statements, including the valuation of property, plant and equipment and intangible assets. Audit work considered the process management of SHR 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 that:

- 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

27. 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 non-current assets.

Significant matters discussed with management

28. All significant matters identified during the audit and discussed with SHR's management have been reported in the Annual Audit Report.

Audit adjustments

29. No audit adjustments were required to the financial statements greater than the reporting threshold of £0.005 million.

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 2.

Exhibit 2

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 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: • Evaluate 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 journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end. • 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 accounting estimates and assess these for evidence of management bias.	Audit work performed found: • The design of controls over journal processing were appropriate and these were implemented as intended. • 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. • No significant issues were identified from transactions outside the normal course of business. • 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.

Risk of material misstatement	Planned audit response	Outcome of audit work
Shared finance system change Scottish Housing Regulator use financial systems provided by the Scottish Government, including its general ledger, as part of a shared services agreement with the Scottish Government. The previous financial system, SEAS, was replaced by Oracle Fusion Cloud from 1 October 2024. As the general ledger is the primary source of information for the financial statements, there is an increased risk of misstatements in the annual accounts if the new system is not working as expected.	The audit team will: • Evaluate the design and implementation of controls within the new system. • Assess the adequacy of controls in place for ensuring balances are brought forward from the old system into the new system correctly. • Review the governance arrangements in place for overseeing the implementation of the new system, and the testing carried out in advance of the implementation date. • Obtain assurance from the Scottish Government audit team regarding the adequacy of controls and processes in place for the new system.	Audit work performed found: • Key controls were operating as expected. • Sufficient data reconciliations were prepared to ensure balances were reflected in Oracle accurately. • Appropriate governance arrangements were in place, including a Project Board and project lead. • The Scottish Government audit team reported a number of control weaknesses; however, we identified mitigating controls that Scottish Housing Regulator have in operation. **Conclusion: no evidence of misstatements in the accounts due to the move to, and operation of, the new system.**

Source: Audit Scotland

The new Oracle ledger system was implemented during the year

31. As noted in Exhibit 2, SHR use financial systems provided by the Scottish Government, including its general ledger, as part of a shared services agreement with the Scottish Government.

32. On 1 October 2024, the previous financial system, SEAS, was replaced by Oracle Fusion Cloud. In preparation for the migration to the new ledger, SHR established a Project Board with representation from relevant teams across the organisation.

33. An exercise was undertaken whereby officers mapped the account codes from the SEAS ledger system into the new Oracle ledger system. The mapping of accounts codes was submitted to the Scottish Government for validation.

34. Following this and prior to the Oracle ledger implementation, the Scottish Government provided each entity with a data reconciliation file which highlighted any issues with the mapping exercise that had been completed. This confirmed no issues with the mapping exercise completed at SHR.

35. Following the implementation of the Oracle ledger in October 2024, SHR continued with their established monthly management accounts. This is an internal process whereby the financial position recorded on the ledger is reviewed and confirmed in line with finance officers' knowledge of financial activities during the last accounting period. All variances are reviewed and explanations recorded. This provided an internal verification and review process for SHR.

36. The SHR Project Team continues to meet and resolve any issues encountered.

Office move

37. In addition to the new system being implemented during the year, SHR relocated its office space. SHR secured a permanent office space within the Glasgow office of Social Security Scotland. The arrangement is treated as a lease and has been accounted for under IFRS 16 Leases.

Prior year recommendations

38. SHR has made good progress in implementing the agreed prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with SHR and are outlined in Appendix 1.

Financial Sustainability and Best Value audit

Conclusion

SHR has effective and appropriate arrangements in place for securing Best Value. A refreshed approach to Best Value was implemented in December 2022 and an annual review process established to capture and analysis the range of work undertaken by the Board.

SHR are taking forward actions in response to recommendations from the Local Government, Housing and Planning Committee following an evidence session in December 2024.

SHR has effective and appropriate arrangements in place for securing financial sustainability.

Audit approach to wider scope and Best Value

Wider scope

39. The Annual Audit Plan reported that SHR was considered as a less complex body for the wider scope audit. Therefore, the wider scope audit does not cover all four wider scope areas and is instead limited to concluding on the financial sustainability of SHR.

Duty of Best Value

40. 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.

41. Consideration of the arrangements SHR has in place to secure Best Value have been carried out alongside the wider scope audit.

SHR approved a refreshed approach to Best Value in December 2022 and have implemented an annual review process to capture and analyse the range of work undertaken by the Board

42. Ministerial guidance to Accountable Officers for public bodies and the Scottish Public Finance Manual (SPFM) sets out the accountable officer's duty to ensure that arrangements are in place to secure best value. The guidance sets out the key characteristics of best value and states that compliance with the duty of best value requires public bodies to take a systematic approach to self-evaluation and continuous improvement.

43. In December 2022, the Audit and Risk Assurance Committee approved a revised approach to monitoring Best Value activities. This approach was subsequently approved by the Board. The approach has two elements:

- Board papers: the inclusion of a new standard section to all Board papers, listing each Best Value theme and indicating its relevance to the topic. This approach supports the organisation's monitoring of Best Value activities and enables the identification of any areas that require additional focus. This revised approach includes an annual report to the Audit and Risk Assurance Committee outlining a summary position after the end of each financial year.
- Regulatory Framework review in 2023/24: to ensure key Best Value principes and themes are embedded in the regulatory framework process.

44. The first annual report was presented to the Audit and Risk Assurance Committee in September 2024. The review incorporated the twelve months in 2023/24 and the first four months of 2024/25 to ensure an up-to-date position was presented.

45. The review of Board papers demonstrated coverage of all Best Value themes throughout the review period. The themes with the lowest coverage were noted as equalities and sustainability but these did still feature in three quarters of reports.

46. The exercise also included a review of Audit and Risk Assurance Committee papers for the same period. It was noted that a significant element of this committee's agenda focuses on internal and external audit reports. Best Value themes are inherent in these reports but are not subject to the standardised internal approach of assessing the paper by themes. Across internally SHR produced papers, there was a narrower range of Best Value themes in focus at this committee. Key themes included: vision and leadership; governance and accountability; and performance management. The committee noted that this difference in the reporting of the Audit and Risk Assurance Committee and Board is what we would expect and is reflective of the Audit and Risk Assurance Committee's role and its focus on scrutiny.

The Local Government, Housing and Planning Committee heard evidence from SHR and a range of stakeholders. Actions are progressing following recommendations from the committee.

47. On 3 December 2024, the Chief Executive and Chair of SHR attended the Local Government, Housing and Planning Committee. This is an annual invitation for the examination of SHR's performance. In a change of approach, a more detailed scrutiny exercise was undertaken, and evidence was obtained from a range of stakeholders.

48. The Local Government, Housing and Planning Committee Convenor wrote to the SHR on 18 March 2025 outlining the Committees' conclusions on the main issues arising from the scrutiny and provided a review on where actions could be considered. The letter referenced concerns raised by some stakeholders through the evidence session.

49. The Committee requested SHR provide further information across some discussion points and keep the Committee informed on progress across a number of actions.

50. The Chair of the SHR responded to the Committee on 3 June 2025 and provided further information as well as outlining next steps. The letter provided a response to the findings and included details of proposed actions to address the recommendations raised including:

- holding discussions with landlords and other representative bodies on how existing methods of engagement can be built upon and how more information can be provided around the role of SHR.
- consider how to expand the landlord groups hosted and how to include more smaller, community-based housing associations.
- work with SHARE to jointly develop a 'Meet the Regulator' event for later in 2025 with a focus on engaging with volunteer governing body members.
- work with landlord representative bodies as they develop guidance for their members on the management of transfers.
- engage with key stakeholders to consider how community interests can be taken into account in work being undertaken.

51. The response and associated actions have been compiled to enable progress to be tracked and reported to the Board. A number of the actions outlined in the letter were already within the SHR's Operating Plan. Updates on progress will be provided to the Board regularly.

Conclusion on Best Value

52. The audit work performed on the arrangements SHR has in place for securing Best Value found these were effective and appropriate. This judgement is evidenced by:

- SHR having well established and effective governance arrangements in place, with the Best Value being a key aspect.
- the arrangements SHR has in place to secure financial sustainability which help ensure the effective use of available resources.

Significant wider scope and Best Value risks

53. Audit work has been performed in response to the significant wider scope and Best Value risks identified in the Annual Audit Plan. The outcome of audit work performed is summarised in Exhibit 3.

Exhibit 3
Significant wider scope and Best Value risks

Significant risk	Planned audit response	Outcome of audit work
Financial sustainability Scottish Housing Regulator continues to face challenges to their financial sustainability due to uncertainty over future funding allocations as Scottish Government provide funding on an annual basis. In the short to medium term there will be continued financial uncertainties and pressures. There is a risk that detailed financial projections and analysis will not be available to support robust medium to long term financial planning decisions.	The audit team will: • Review budget monitoring reports presented to the Board. • Discuss financial plans and budgets with management.	We have reviewed budget monitoring reports presented to the Board throughout the year. The reports provide an overall picture of expenditure against budget and include sufficient detail in the narrative to explain the main budget variances. We also reviewed financial monitoring arrangements and concluded that these were appropriate. **Conclusion:** SHR provides the Board with comprehensive and balanced financial information that enables a clear and well-rounded understanding of its financial position.

Source: Audit Scotland

Conclusions on Financial Sustainability

54. The audit work performed on the arrangements SHR has in place for securing financial sustainability found that these were effective and appropriate. This judgement is evidenced by SHR:

- making appropriate arrangement to develop medium and longer-term financial plans
- implementing an interim approval framework to manage expenditure in response to the Scottish Government's emergency spending controls.

SHR operated within its revised budget for 2024/25

55. As a Non-Ministerial Department body, SHR receives its funding directly from the Scottish Government. SHR is responsible for ensuring that the financial outturn position at the year-end is within the budget allocated by Scottish Ministers.

56. The Scottish Government's 2024/25 budget was published in December 2023. It outlined a revenue budget for SHR of £5.207 million, a capital budget of £0.100 million and a non-cash budget of £0.236 million. This was an overall budget reduction in both the revenue and capital budgets by £0.111 million and £0.300 million respectively. A balanced budget was presented to the Board for approval. The budget included an assumption that a vacancy rate would be applied across the year. SHR had no vacancies at the start of the year.

57. Emergency spending controls were announced by the Scottish Government in August 2024. The SHR Board agreed to the implementation of an interim approval framework to manage expenditure in September 2024.

58. At the mid-year review, SHR were able to return £0.050 million of the capital budget. Through monitoring of expenditure and a number of actions, the revenue budget outturn position was a spend of £5.147 million, which represents an underspend of £0.060 million due to savings from staffing movements, reductions in accommodation and office costs following the relocation to the new office and through the implementation of the interim approval framework.

SHR prepared and approved the 2025/26 annual budget for 2025/26 but noted ongoing financial challenges

59. The Board approved the 2025/26 revenue budget in April 2025. SHR's revenue funding allocation has increased by £0.136 million to £5.343 million. As noted at paragraph 56, the prior year budget had decreased by £0.111 million. The minutes from the Board meeting reflect that whilst this is an increase in funding on the prior year, the financial position for SHR will remain challenging.

60. The 2025/26 budget does not meet all budgeted expenditure if SHR has a full staffing establishment. As noted in the budget paper, SHR are aware of this and are taking action to manage vacancies to ensure expenditure remains within budget.

61. In considering the budget proposals the Board discussed challenges around budget planning for staffing costs; the approach to vacancy management and the importance of ensuring the organisation's operating plan is deliverable as well as considerations for future skills needs and the utilisation of technology.

62. Whilst the Board approved the revenue and capital budget proposals, it did ask officers for further considerations to be undertaken when there was more clarity around pay increases and national insurance contributions.

63. The budget paper notes challenges to medium and long-term financial sustainability relating to pay increases and pay inflation.

Appendix 1

Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
1. **Enhanced supporting documentation for audit samples** During the audit, we encountered instances where the documentation held by SHR was insufficient to enable us to fully conclude our audit testing. This related to transactions processed by Scottish Government on behalf of SHR. **Risk**: If sufficient and appropriate supporting evidence cannot be obtained, assurances over the accuracy of the accounts cannot be provided.	Continue to explore and embed the new functionality of the Oracle finance and procurement systems and to ensure that arrangements are maintained to ensure finance officers understand the purpose and details of all journals and transactions posted through the SHR account codes by Scottish Government. Paragraph 16	We will liaise with Scottish Government about transactions they post to SHR accounts via Oracle and review the arrangements around these to enable us to further understand the details. Timeframe: December 2025 Responsible Officer: Business Manager

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
2. **Remuneration Report** Our review of the disclosures within the remuneration report identified areas where corrections were required, and improvements could be made to ensure compliance with technical guidance. **Risk** – Disclosures do not comply with the applicable guidance.	As part of the preparation for the 2024/25 Annual Report and Accounts management should consider the technical guidance requirements and ensure all required disclosures are included within the remuneration report. Quality control processes should be introduced to confirm the disclosures are in line with the required guidance. **Management response**: FReM will be reviewed to ensure that all required disclosures are made. **Responsible officer**: Business Manager. **Agreed date**: March 2025.	Action implemented.
3. **Inter-company journals** Our journal risk assessment identified three journals for testing relating to intercompany balances processed by the Scottish Government finance team. No documentation or information was initially available to explain the purpose of the journal, however, following discussions between Scottish Housing Regulator and Scottish Government finance officers, appropriate details and documentation was provided.	Arrangements should be established to ensure finance officers understand the purpose and details of all journals and transactions posted through the Scottish Housing Regulator account codes by Scottish Government. **Management response**: New internal processes will be put in place as part of the transition to Oracle Cloud. **Responsible officer**: Finance Officer. **Agreed date**: March 2025.	Inter-company journals are not permitted in the new general ledger system, Oracle. Instead, suppliers are set up and invoiced. As a result, this recommendation is no longer relevant.

Appendix 2

Supporting national and performance audit 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

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