

Scottish Children's Reporter Administration

2024/25 Annual Audit Report



Prepared for the Scottish Children's Reporter Administration and the Auditor General for
Scotland
August 2025

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Key messages

Audit of the annual report and accounts

- 1 All audit opinions stated that the annual report and accounts were free from material misstatement.
- 2 The unaudited annual report and accounts and working papers were received in accordance with the agreed audit timetable and were of a good standard.

Financial Management and Sustainability

- 3 The arrangements that SCRA has in place to secure sound financial management are appropriate.
- 4 SCRA operated within its fiscal resource, reporting a resource underspend of £2.5 million and a capital underspend of £0.2 million for 2024/25.
- 5 The 2025/26 Scottish Government initial budget allocation for SCRA is £10.6 million below the approved budget for the year. As in previous years, the funding gap is likely to be resolved through in year budget revisions. This uncertainty at the start of the year presents a risk to SCRA and makes planning for the future more challenging.
- 6 SCRA has a five year strategic financial plan that covers the period 2025 to 2030.

Vision, Leadership and Governance

- 7 SCRA has a clear vision that is supported by suitable and effective governance arrangements.

Use of Resources to Improve Outcomes

- 8 Appropriate arrangements are in place to monitor and report progress against the aims and objectives in SCRA's annual business plan and three-year corporate plan.

Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of the Scottish Children's Reporter Administration (SCRA) 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 Children's Reporter Administration referred to as 'SCRA' and the Auditor General for Scotland, and will be published on [Audit Scotland's website](#) in due course.

Appointed auditor and independence

3. Lisa Duthie, Audit Director of Audit Scotland, has been appointed as external auditor of SCRA for the period from 2024/25 until 2026/27. As reported in the Annual Audit Plan, Lisa and the audit team are independent of SCRA 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 SCRA, including the provision of non-audit services.

Acknowledgements

4. We would like to thank SCRA and its staff, particularly those involved in the 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, the performance report, and the governance statement, and an opinion on the audited part of the remuneration and staff report
- 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 arrangements for securing Best Value.

Responsibilities and reporting

6. The Code of Audit Practice sets out the respective responsibilities of SCRA 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 SCRA's arrangements in place for the wider scope areas and Best Value.

8. This report includes an agreed action plan at [Appendix 1](#). This sets out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

9. 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 Assurance Committee, as those charged with governance, of the responsibilities outlined below.

Scottish Children's Reporter Administration's responsibilities

10. SCRA 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

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 SCRA and the Audit and Assurance Committee. Details of recently published national and performance audit reports can be seen in [Appendix 1](#).

Audit of the annual report and accounts

Main judgements

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

The unaudited annual report and accounts and working papers were received in accordance with the agreed audit timetable and were of a good standard.

Audit opinions on the annual report and accounts are unmodified

12. The Board approved the annual report and accounts on 25 September 2025. The Independent Auditor's Report is included in SCRA's annual report and accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



The unaudited accounts and working papers were received in line with the agreed audit timetable

13. The unaudited annual report and accounts and all working papers were received on 16 June 2025 in accordance with the agreed audit timetable. We found that the working papers presented for audit were of a good standard. There was some missing information in the performance report which was subsequently provided in an updated version of the accounts.

The audit fee is unchanged from our Annual Audit Plan

14. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £48,450. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

Overall materiality was assessed as £680,000

15. 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.

16. 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.

17. Materiality levels were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan. 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

Materiality	Amount
Materiality – set at two per cent of gross expenditure. The overall materiality threshold was set with reference to gross expenditure, as it is considered to be the figure most relevant to the users of the financial statements.	£680,000
Performance materiality – set at 75 per cent of materiality. 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.	£510,000
Reporting threshold – we are required to report to those charged with governance on all unadjusted misstatements greater than the 'reporting threshold', set at five per cent of materiality.	£35,000

Source: Audit Scotland

Significant findings and key audit matters

18. ISA (UK) 260 requires auditors to communicate significant findings from the audit to those charged as governance, which for SCRA is the Audit and Assurance Committee.

19. 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.

20. 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
<p>1. Glenrothes valuation</p> <p>SCRA commissioned an external valuation of the Glenrothes building as at 31 March 2025. The value of the building per the valuation report is £322,500 as at 31 March 2025.</p> <p>The net book value for the building was reported as £562,084 in the unaudited accounts as at 31 March 2025. Therefore, the unaudited balance £239,584 overstated.</p> <p>This is considered to be a key audit matter as we identified a risk of material misstatement over the valuation of land and buildings during our risk assessment.</p>	<p>The financial statements have been adjusted to reflect the value of the Glenrothes building as at 31 March 2025 per the valuation report.</p> <p>We are content with this treatment.</p>

Significant findings and key audit matters	Outcome
<p>2. Overprovision of depreciation charges to the leasehold improvement asset category</p> <p>The accounting policy is to depreciate leasehold improvements over the lesser of 10 years or the length of lease. Our detailed testing identified an error which deviated from this accounting policy.</p> <p>Management confirmed that the error identified applied to the whole leasehold improvement asset category resulting in an overprovision of approximately £81,484 of depreciation charges in the unaudited accounts.</p> <p>This is considered to be a key audit matter as we identified a risk of material misstatement over the valuation of land and buildings during our risk assessment.</p>	<p>The financial statements have been adjusted to reverse the overprovision and bring the 2024/25 depreciation charged on leasehold improvements in line with the accounting policy.</p> <p>We are content with this treatment.</p>

Source: Audit Scotland

Qualitative aspects of accounting practices

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

Accounting policies

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

Accounting estimates

23. Accounting estimates are used in SCRA's financial statements, including the valuation of land and buildings assets and the valuation of the pension assets and liabilities. Audit work considered the process SCRA has in place around making accounting estimates, including the assumptions and data used in making the estimates, and the use of any management experts. Our 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

24. 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 valuation of the pension assets and liabilities.

There were two audit adjustments required to correct misstatements

25. Audit adjustments were required to the financial statements to correct misstatements that were identified from the audit. Details of all audit adjustments greater than the reporting threshold of £35,000 are outlined in [Exhibit 3](#).

Exhibit 3 Audit adjustments

Details	Financial statements lines impacted	Statement of Comprehensive Net Expenditure (SoCNE)		Statement of Financial Position (SoFP)	
Audit adjustments to financial statements		Dr	Cr	Dr	Cr
		£	£	£	£
1. As outlined in Exhibit 2, an adjustment was required due to significant finding one.					
	Loss on revaluation	239,584			
	PPE Land & buildings cost				239,584
2. As outlined in Exhibit 2, an adjustment was required due to significant finding two.					
	Leasehold improvements depreciation			81,484	

Details	Financial statements lines impacted	Statement of Comprehensive Net Expenditure (SoCNE)	Statement of Financial Position (SoFP)
	Leasehold improvements depreciation	81,484	
Net impact on financial statements		£158,100	£158,100

Source: Audit Scotland

26. SCRA processed audit adjustments for all misstatements identified greater than the reporting threshold, with the exception of a prior year error. Our detailed testing of journals identified a £45k overstatement of the prior year accruals balance. As the value of the prior year misstatement is below our materiality level it has not been adjusted.

Whole of Government Accounts return

27. SCRA is part of the Whole of Government Accounts (WGA) boundary and therefore prepares a return that is used by HM Treasury to prepare the WGA. The National Audit Office (NAO) is the auditor for the WGA and issues instructions outlining audit procedures auditors must follow when auditing a WGA return. The threshold for requiring audit procedures to be performed on the WGA return was set at £2 billion. SCRA was below this threshold.

28. Management advised that the 2023-24 return was made in September 2024. The audit team confirmed that the WGA data submission is contained within the year-end timetable.

Significant risks of material misstatement identified in the Annual Audit Plan

29. 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 4](#).

Exhibit 4**Significant risks of material misstatement to the financial statements**

Risk of material misstatement	Planned audit response	Outcome of audit work
<p>Fraud caused by management override of controls</p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • 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. 	<p>Audit work performed found:</p> <ul style="list-style-type: none"> • 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. • 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. <p>Conclusion: no evidence of fraud caused by management override of controls.</p>

All prior year recommendations have been implemented

30. SCRA has made good progress in implementing the agreed prior year audit recommendations as outlined in [Appendix 1](#).

Wider scope and Best Value audit

Audit approach to wider scope and best value

Wider scope

31. The Annual Audit Plan reported that SCRA was considered to be a less complex body for the wider scope audit. However, we have reviewed this judgement in the context of SCRA's budget and provided a conclusion on all four wider scope areas set out by the Code of Audit Practice. The wider scope audit areas are:

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

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

Duty of Best Value

33. 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.

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

Financial Management

Conclusion

The arrangements that SCRA has in place to secure sound financial management are appropriate.

SCRA operated within its fiscal resource, reporting a resource underspend of £2.5 million and a capital underspend of £0.2 million for 2024/25.

SCRA operated within its 2024/25 budget and has effective budget monitoring processes

35. The main financial objective for SCRA is to ensure that the financial outturn for the year is within the budget allocated by Scottish Ministers.

36. The initial 2024/25 resource allocation was set at £24.3 million. The initial budget left a resource pressure of £8.5 million to be managed in year. Following the Autumn Budget Revision (ABR) adjustments, the resource pressure was £4.5 million, and after further savings and efficiencies, the remaining pressures have been met at Spring Budget Revision (SBR).

37. SCRA reported an outturn of £30.4 million against a total budget of £32.9 million. The operating budget, which is exclusive of estimated unfunded pension liabilities and lease liability payments, was £32.1 million. This creates an operational underspend of £1.7m as reported in the annual report and accounts. The financial performance against fiscal resource is shown in [Exhibit 5](#).

Exhibit 5

Performance against resource limits in 2024/25

	2024/25 approved budget £m	Initial SG budget allocation £m	Final SG budget allocation £m	Outturn £m	Over / (under) spend against budget £m
Resource	32.9	24.3	30.6	30.4	(2.5)
Capital	2.9	2.9	3.2	2.7	(0.2)

Source: Budget Allocation and Monitoring Letters 2024-25 and SCRA Annual Report and Accounts 2024-25

38. The Board of SCRA received regular budget monitoring reports during 2024/25. The financial position is reported with sufficient accuracy, detail and timeliness to support scrutiny of performance by members on a regular basis.

We concluded that appropriate systems of internal control are in place, however, we did identify some areas for improvement

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

40. We identified two instances where the implementation of key controls could be improved. The annual review of user access is typically completed at the end of each financial year (in March), however, this did not occur until July 2025. Similarly, application level (eFinancials) user access of an employee who left the organisation was removed retrospectively during a meeting with the audit team. Management should ensure that user access controls are applied timeously to reduce the risk of unauthorised access to key financial systems.

Recommendation 1

Management should ensure that user access controls are applied timeously to reduce the risk of unauthorised access to key financial systems.

In response to audit findings management have identified improvements to the ICT cost recovery process

41. Following the findings from our audit, management identified that more frequent billing of ICT cost recovery from SCRA to CHS is required to support complete and accurate accounting. ICT costs have previously been recovered through one large invoice at the year end. The revised approach will support budget holders in both organisations by increasing the visibility of the costs incurred or recovered.

There are satisfactory arrangements for the prevention and detection of fraud

42. SCRA has satisfactory arrangements in place for the prevention and detection of fraud and standards of conduct. We reviewed the policy for Fraud/Corruption Prevention, Detection and Investigation. There is also a Fraud Response Group composed of senior staff members from different departments. We also reviewed the annual fraud report which is presented to the Audit and Assurance Committee.

Financial Sustainability

Conclusion

The 2025/26 Scottish Government initial budget allocation for SCRA is £10.6 million below the approved budget for the year. As in previous years, the funding gap is likely to be resolved through in year budget revisions. This uncertainty at the start of the year presents a risk to SCRA and makes planning for the future more challenging.

SCRA has a five year strategic financial plan that covers the period 2025 to 2030.

The Scottish Government has published a new Medium-Term Financial Strategy

43. In June 2025 the Scottish Government published a new Public Service Reform Strategy (PSRS), its seventh Medium-Term Financial Strategy (MTFS) and the first Fiscal Sustainability Delivery Plan (FSDP). These documents provide a framework for the future of Scottish public sector finance and public service reform.

44. The 2025 MTFS presents a stark picture with gaps in resource projected to grow from a balanced budget in 2025-26, to a gap of £2.6 billion in 2029-30. Similarly capital spending is forecast to exceed the available budget by £1.1 billion in 2026-27, rising to a gap of £2.1 billion in 2029-30. Significant further action is required, for both resource and capital, to deliver a sustainable future for the Scottish public sector.

The 2025/26 Scottish Government initial budget allocation for SCRA is £10.6 million below the approved budget for the year

45. In December 2024, the Scottish Government published its proposed budget for 2025/26, confirming £24.3 million revenue funding (“flat cash”) and £4.2 million capital funding. A published revenue budget of £24.3 million leaves an initial funding gap of £10.6 million when compared to SCRA’s budget requirement of £34.9 million.

46. In previous years, all unfunded pressures, of up to £8.5 million, have been addressed through a combination of Autumn Budget Revision (ABR) in August, Spring Budget Revision (SBR) in January and in-year budget underspends within SCRA. However, this creates significant uncertainty in the financial planning process.

47. The 2025/26 budget includes a three per cent efficiency savings target based on the 2025/26 published revenue Grant in Aid of £24.3m, which equates to £0.7 million. Although SCRA has demonstrated an ability to achieve savings targets in the past, this will be a challenge.

The board approved a five year strategic financial plan that covers the period 2025 to 2030

48. In September 2024, the SCRA board approved a revised financial strategy covering the period 2025-2030. The strategy is updated annually or more frequently if required. The most recent updates to the strategy were made to reflect the strategic challenges SCRA faces, which are included in SCRA's Corporate Plan 2024-27.

49. The financial strategy reflects challenges with a significant financial impact including an increasing annual deficit due to flat-cash published resource settlements from Scottish Government, the implementation of the Children (Care and Justice) Act (CCJA), and the continuation and development of SCRA's Care, Connect and Protect Programmes.

Vision, Leadership and Governance

Conclusion

SCRA has a clear vision that is supported by suitable and effective governance arrangements.

SCRA has a clear vision and strategy

50. SCRA has a clear vision that children and young people in Scotland will be cared for, included, respected and safe with opportunities for a positive future.

51. The Corporate Plan 2024-27 highlights strategic aims for 2024-27; the best experience, clear communications, the best service, people who care, connect, protect and how SCRA will measure progress against these. There is a core set of delivery measures that are reported quarterly to the board through the organisational performance report (paragraph 55).

Governance arrangements continue to operate effectively

52. SCRA has well established governance arrangements in place, which are set out in the governance statement in its annual report and accounts. We have reviewed these arrangements and concluded that they are appropriate.

53. Members of the audit team routinely attend Audit and Assurance Committee meetings and note that these are well attended. Papers are circulated in good time and members provide effective scrutiny and challenge.

54. Our review of the minutes and papers submitted to the Board throughout the year concluded that these are sufficiently detailed and comprehensive to allow for effective decision making and scrutiny.

Use of Resources to Improve Outcomes

Conclusion

Appropriate arrangements are in place to monitor and report progress against the aims and objectives in SCRA's annual business plan and three-year corporate plan.

SCRA has appropriate performance monitoring and reporting arrangements in place

55. The board receives a quarterly organisational performance report presented in the form of a balanced scorecard. This covers key performance indicators against SCRA's strategic aims – Care, Connect, Protect, and includes metrics, trends and targets accompanied by narrative to explain the position. The report is considered by the planning and performance committee before being brought to the board.

56. Out of the nine summary performance measures reported at the year end, two were marked as red (target missed), three as amber (target nearly met) and four as green (target met or exceeded). The performance measures reported as red include the variance in revenue spend against budget, which was an underspend in year, and the days lost to long term absence.

57. Official statistics are published on the SCRA website each year and are available to the public. The website provides an interactive dashboard that enables the user to filter or view the data by sex, age, local authority etc.

58. The board is also presented with a year end strategic update against the aims and objectives in SCRA's annual business plan and three-year corporate plan. The year end update has been reflected in the performance report which forms part of the annual report and accounts. This reports that an in depth look at workforce and absence will be brought to the September meeting of the Board.

SCRA has appropriate arrangements in place to secure Best Value

59. The audit work performed on the arrangements SCRA has in place to secure Best Value found these were appropriate. We have concluded that there is a range of processes in place to help the Accountable Officer demonstrate Best Value. These include:

- an appropriate management structure, which sets out clear lines of responsibility and reporting, and robust systems used in decision-making, budgeting and risk management

- regular monitoring of performance including financial performance against budget
- appropriate governance and accountability arrangements including a systematic approach to risk management
- having a Strategic Sustainability Group and an Environmental Ambassadors Group to assist SCRA fulfil environmental duties.

Appendix 1

Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p>1. User access controls (eFinancials)</p> <p>The annual review of user access is typically completed at the end of each financial year, however, this did not occur until July 2025. Similarly, application level (eFinancials) user access of an employee who left the organisation was removed retrospectively during a meeting with the audit team.</p> <p>Risk: unauthorised access to the general ledger may result in fraud or error.</p>	<p>Management should ensure that user access controls are applied timeously to reduce the risk of unauthorised access to key financial systems.</p>	<p>Accepted</p> <p>The Finance Manager will ensure the annual review of user access takes place before 31 March 2026 and that the finance system access is removed timeously from leavers.</p> <p>Responsible officer: Finance Manager</p> <p>Agreed Date: 31 March 2026</p>

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p>1. Submission for Whole of Government Accounts (WGA)</p> <p>We identified that SCRA did not make the required submission for the 2022/23 annual accounts.</p> <p>Risk: SCRA does not comply with its responsibilities for submission of information for WGA.</p>	<p>SCRA should establish appropriate arrangements to ensure compliance with their WGA responsibilities.</p> <p>Responsible officer: Finance Manager</p> <p>Date: 13 September 2024</p>	<p>Implemented</p>

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p>2. Performance Report compliance with FReM</p> <p>There were presentational issues identified in relation to the disclosure of key information required by the 2022/23 FReM.</p> <p>Risk: There is a risk that SCRA accounts do not comply with the FReM.</p>	<p>SCRA should continue to review and update the Performance Report on an annual basis to ensure they are presenting the key information including financial information in a user-friendly way and to ensure that all FReM requirements are met.</p> <p>Responsible officer: Finance Manager</p> <p>Date: 31 May 2024</p>	<p>Implemented</p>

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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