
22 January 2026

Neil Rennick
Director-General Education and Justice
Scottish Government
St Andrew's House
Regent Road
EDINBURGH EH1 3DG
By email

Dear Neil

Joint Audit of Best Value in Policing

As you are aware, Audit Scotland and HMICS have been conducting a joint Best Value Audit of policing in Scotland. The audit assessed how effectively the Best Value arrangements in policing are demonstrating continuous improvement in delivering the current strategic outcomes, overall vision and transformation of policing services.

One of the areas reported on is how effectively resources are used to deliver policing. We conclude that financial management is strong, with balanced budgets being delivered since 2021/22. We acknowledge progress has been made in medium-term financial planning but report that policing is still to demonstrate a financially sustainable model for the future. In this context, we comment that policing's annual funding settlements, late funding allocations in year and an inability to maintain reserves or borrow makes financial planning focused on priorities challenging.

We have included a recommendation in the report for policing to complete its update of the medium-term financial plan, aligned to current strategic priorities and outcomes, to support prioritisation of service delivery and to demonstrate a financially sustainable model for policing. In doing so, we also recommend policing clearly sets out the scale of service demand, the cost pressures and the options to address these including setting out a clear plan for its future workforce in terms of the numbers and skills which is aligned to medium-term financial planning scenarios.

As the report covers the Best Value arrangements in Police Scotland, the Scottish Police Authority and Forensic Services, we do not include recommendations for the Scottish Government to consider. However, it is our view that to support policing to demonstrate a financially sustainable model to deliver the strategic priorities, the Scottish Government should set a medium-term financial framework for policing following publication of the next Scottish Spending Review (due in January 2026). We expect the

Scottish Government to consider this as part of its ongoing engagement with policing, and we intend to monitor progress with this as part of our arrangements for follow up of the joint audit.

The report will be presented to the Scottish Parliament's Public Audit Committee in due course.

If you have any questions or would like to discuss any issues in this letter, it would be helpful if your office could liaise with Fiona Mitchell-Knight, Audit Director (fmitchell-knight@audit.scot) from Audit Scotland and John Paterson, Lead Inspector (John.Paterson@hmic.gov.scot) from HMICS.

Yours sincerely

Stephen Boyle
Auditor General for Scotland

Craig Naylor
HM Chief Inspector of Constabulary