

# Freedom of Information disclosure log

Reference	Received Date	Closed Date	Financial Year
654	14/04/2025	30/04/2025	2025-26

## Request Summary

**Request 1** - All the published evidence submitted by TS that an appraisal of the A82 Tarbet to Inverarnan has been carried out according to the STAG Guidelines

**Request 2** - All Communications between TS and the Commission on this matter. We should be particularly interested in viewing queries from the commission on the absence of stipulated requirements of a STAG Analysis and the subsequent replies. We understand the reluctance of one part of government to find fault with another. However, we are convinced that the current proposal would be a major mistake for Scotland and the National Park and would be avoided if a STAG analysis had been undertaken as it should have been

**Response classification:** Information provided partial

## Response

### Request 1

We emailed you on 7 November 2022 with the following in response to your issue of concerns about Transport Scotland

"Thank you for recent correspondence concerning the A82 project between Tarbet and Inverarnan. In line with our policy, your concerns were shared with the external auditor for Transport Scotland.

I should point out that it is not appropriate for Audit Scotland to comment on policy decisions made by public bodies, although we do have an interest in the processes undertaken to support such decisions.

Following discussions with relevant officers we understand that Transport Scotland considers that it has applied the STAG process in a manner which it determines as being proportionate.

Having considered the requirements contained in the STAG guidance and reviewed relevant evidence, the auditor has concluded that the STAG process has been applied. The auditor confirmed that:

- Transport Scotland carried out an initial STAG assessment before adopting DMRB

- As part of DMRB stage 2, Transport Scotland considered various options before identifying a preferred option
- Public consultation events were undertaken as part of DMRB stages 1 and 2. Members of the public will also be able to raise concerns at future stages of the project
- High level costings have been done for tunnelling and cycle paths, with more detailed work to follow. We believe this a reasonable approach."

The Auditor at the time had meetings with Transport Scotland and reviewed the following documents:

A82 Tarmachan to Inverarnan Upgrade Strategic Business Case March 2014

A82 Tarmachan to Inverarnan Story Map

DMRB Stage 1 Assessment Report

Strategic Transport Projects Review October 2009 Final Report

The information we reviewed is exempt under Section 25 of the Freedom of Information (Scotland) Act 2002 (FOISA) as it is publicly available from Transport Scotland using the following links

- A82 Tarmachan to Inverarnan Upgrade Strategic Business Case March 2014
- A82 Tarmachan to Inverarnan Story Map
- DMRB Stage 1 Assessment Report
- Strategic Transport Projects Review October 2009 Final Report

## **Request 2**

We hold no information relating to communications, on this matter, between Transport Scotland and either the Accounts Commission or Audit Scotland. Therefore, under section 17 of The Freedom of Information (Scotland) Act 2002, we do not hold the information you have requested.

**Exemption applied:** 25(1), 38(1)b

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
655	17/04/2025	05/05/2025	2025-26

### Request Summary

Please include the following information for the financial years 2023/24 and 2024/25:

- A list of all the staff networks at the organisation
- Whether each network receives internal funding and, if so, how much (please express annually for the last four financial years)
- How much FTE equivalent staff time each network is entitled to. For example, a staff network may have a chair who's entitled to spend 10% of their working hours devoted to the network (please express annually for the last three financial years)
- A list of events that each network has held in this financial year so far (April to the present day), including the title of the event, information on any guest speakers and the time of the event

**Response classification:** Information provided partial

### Response

This email is in response to your Freedom of information request dated 17 April 2025

In your request you asked for:

A list of all the staff networks at the organisation

Whether each network receives internal funding and, if so, how much (please express annually for the last four financial years)

- Internal networks do not receive internal funding therefore under section 17 of the Freedom of information (Scotland) Act 2002, we do not hold the information requested

How much FTE equivalent staff time each network is entitled to. For example, a staff network may have a chair who's entitled to spend 10% of their working hours devoted to the network (please express annually for the last three financial years)

- At Audit Scotland, we do not have roles that are mainly or exclusively focused on networks.
- Audit Scotland has a range of diversity group networks. Each of these groups is currently drafting a Terms of Reference with a

suggested maximum time requirement of 2 days per year for each member. These are not finalised yet and were not in place in any previous year. Members of the groups participate on an individual basis. Membership numbers will vary over time.

The working groups include:

Race Ethnicity and Cultural Heritage Group (R.E.A.C.H)

Neurodiversity

Disability Confident

Carers

LGBTQ+

Managing Menopause

A list of events that each network has held in this financial year so far (April to the present day), including the title of the event, information on any guest speakers and the time of the event

Groups may attend meetings, events and engage with colleagues, the number for each group activity will depend on availability and each activity is not attended by everyone in that group. We only hold data from Q3 2023/24 to date and is included below.

<b>Group</b>	<b>Events since 01/10/2023</b>
Carers	0
Disability Confident	0
LGBTQ+	1 Bake sale, 2 Socials
Managing Menopause	8 drop-in sessions
Neurodiversity	3 drop-in sessions, 1 webinar, 2 awareness sessions
Race Ethnicity and Cultural Heritage Group (R.E.A.C.H)	0

In addition, one colleague is Branch Chair of Audit Scotland's recognised Trade Union. A time allowance of up to 0.2 FTE hours is made for this role.

**Exemption applied:** None

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
656	17/04/2025	25/04/2025	2025-26

**Request Summary**

Under the Freedom of Information Act, I would request you to respond to questions included in the attachment.

For any reason if you are unable to open the attachment do let me know. I can then send the questions within the email itself.

Please note: If you do not have records relating to the questions in the attachment, please pass on this request to your IT department to provide us with the required information.

**Response classification:** Information provided in full

**Response**

Information supplied in spreadsheet as requested

**Exemption applied:** None

**Topic headings:** Contract information: Information technology, equipment, other contracts

Reference	Received Date	Closed Date	Financial Year
657	07/05/2025	22/05/2025	2025-26

### Request Summary

Information on Pay and Grading, including communications with Glasgow City Council and recommendations in 2025.

**Response classification:** Information not held

### Response

This email is to acknowledge and reply to your freedom of Information request dated 07 May 2025.

In your request you asked for 'Information on Pay and grading, including communications with Glasgow City Council and recommendations in 2025'

There is no information relating to your request from 2025. The Controller of Audit provided an update to the Commission via Correspondence in December 2024. The Commission have not been updated, on pay and grading at Glasgow City Council, since then.

A copy of the letter to the Accounts Commission is available on the Commissions' web pages

Accounts Commission meeting: Thursday 12 December 2024. It is the last page of the Minutes for the meeting.

The appointed auditor for Glasgow City council is EY a private firm and therefore not subject to Freedom of information.

**Exemption applied:** None

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
658	24/05/2025	29/05/2025	2025-26

### Request Summary

I am writing to request any/all information held on Glenmavis Community Hall / Community Center

The original Community Hall was on one side of Coatbridge Road and was built and paid for, for the community by John Irvine, as was a piece of land at the opposite side of the road on the junction of Glenmavis Road/Coatbridge Road this was either when it was Monklands District Council or Airdrie Burgh Council.

The Hall had been known as

Glenmavis Hall

Irvines Hall

Glenmavis Community Hall

Glenmavis Community Centre

All information on this would be greatly appreciated

**Response classification:** Information not Held

### Response

This email is in response to your Freedom of Information request dated 24 May 2025. We have searched our records and the only information we hold is two entries on the Fixed Asset Register for North Lanarkshire Council. This organisation was not sampled by our auditors and we do not hold any information on title deeds or similar.

**Exemption applied:** None

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
659	22/05/2025	29/05/2025	2025-26

### Request Summary

In your 2022/23 report at exhibit 4, you published details of complaints or correspondence received about central government bodies. This does not appear in the same format in the 2023/24 report. Can you please now provide that information as a list of named public bodies about whom you received correspondence in the 2023/24 year? Each one should be clearly identifiable by its corporate name, or the name that is commonly used and known amongst the general public. May I also request that you include this format in future annual reports to ensure an appropriate level of transparency?

**Response classification:** Information provided in full

### Response

This email is in response to your Freedom of Information request dated 22 May 2025

Please see below a table confirming the amount of correspondence received regarding central government bodies in 23/24 similar to exhibit 4 in the 22/23 report.

Central Government Body	23/24 Count
Scottish Government	26
Transport Scotland	12
Highlands and Islands Enterprise	7
Ferguson Marine Port Glasgow	6
Scottish Parliamentary Corporate Body	5
General - Central Government	4
South Lanarkshire College	4
Scottish Prison Service	4
Scottish National Investment Bank	3
City of Glasgow College	3
Scottish Police Authority	2
Sportscotland	2
Creative Scotland	1
General Education	1

	1
Scottish Environment Protection Agency	1
Scottish Fire and Rescue Service	1
Scottish Public Services Ombudsman	1
Scottish Water	1
Crown Office and Procurator Fiscal Service	1
Scottish Canals	1
Scottish Public Pensions Agency	1
SGRIPD: European Agricultural Fund	1
Total	88

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**Exemption applied: None**

**Topic heading:** Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
660	27/05/2025	04/06/2025	2025-26

**Request Summary**

Please provide 1) meeting agenda packs & 2) meeting minutes - for the CIPFA/LASAAC Local Authority Accounting Code Board from February 2020 to May 2025.

**Response classification:** Information provided in full

**Response**

Minutes supplied

**Exemption applied:** None

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
661	28/05/2025	04/06/2025	2025-26

### Request Summary

The number of FTE employees who work in Accounts Commission for Scotland's internal legal team, including all lawyers, solicitors, etc. in a) Financial Year 2022/23, b) Financial Year 2023/24, and c) Financial Year 2024/25.

The total amount spent by Accounts Commission for Scotland on internal legal services, including the salaries of employees in the legal team, expenses, etc. in a) Financial Year 2022/23, b) Financial Year 2023/24, and c) Financial Year 2024/25.

The total amount spent by the Accounts Commission for Scotland on external legal services in a) Financial Year 2022/23, b) Financial Year 2023/24, and c) Financial Year 2024/25.

**Response classification:** Information provided in full

### Response

In response to questions 1 and 2, the Accounts Commission for Scotland does not have an internal legal team. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 I can confirm that the Accounts Commission does not hold the information requested.

For question 3, Audit Scotland provides services to the Accounts Commission, and we have included the amount spent on Accounts Commission for Scotland related external legal advice in the table below.

	FY 2022/23	FY 2023/24	FY 2024/25
Amount spent on external legal services	£2762.88	£3992.40	£0

**Exemption applied:** None

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
662	31/05/2025	11/06/2025	2025-26

### Request Summary

1. Please confirm what action Audit Scotland has taken in relation to the article published in the Herald 21 May ' Investigation details 'dubious' payments at Scottish college'?
2. Please confirm what action Audit Scotland took in relation to the reports referred to in this article to the College acting as a pensions agency, making Pensions payments to children of pensioners from their payroll budget, alleged tax evasion relating to HMRC, lecturers giving students the answers, etc.
3. Please confirm what actions Audit Scotland took in relation to the allegations that the executive and board of SLC were suppressing reports indicating financial mismanagement over decades and bullying across the college.
4. Please provide the rationale and advice taken by Audit Scotland in relation to failing to reference to these issues in their annual audit or reporting.
5. Please confirm if Audit Scotland has written to Scottish Government or the Public Audit Committee to clarify the extent of the financial mismanagement and the cost to the Scottish public of this financial mismanagement.

**Response classification:** Information provided in full

### Response

Please note that under the Freedom of Information (Scotland) Act 2002 you have the right to ask for recorded information we hold but not for thoughts or opinions, unless they've been recorded.

Under the duty to assist we have provided the following response.

Audit Scotland are aware of the issues mentioned in the Herald article and some of this has been covered in the 2022/23 and 2023/24 annual reports. Whilst we have done work on this, we have not done any specific work in relation to the article. The reasons for this include:

Some of these issues are historical and we are well sighted on them – see the 2023/24 Annual Audit Report

Some of what is being referred to is factually inaccurate / we have seen no evidence of, and does not require any audit work e.g. College acting as a

pensions agency, making Pensions payments to children of pensioners from their payroll budget

Some of the issues referred to were recently reported on (February) by Internal Audit and we will consider what, if any, impact this will have on our 24/25 audit.

The South Lanarkshire College 2022/23 Annual audit report - reference to the governance arrangements in place at the college – see section 4.

And in the South Lanarkshire College 2023/24 Annual audit report - historical pension issues are referenced in Sections 1 and 2.

**Exemption applied:** 38 (1)b

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
663	16/06/2025	03/07/2025	2025-26

### Request Summary

Accounts Commission - I would be grateful if you could confirm whether your organisation has the capability, tooling, or current processes in place to carry out the following types of analysis on the contract registers or payment data of companies that fall under your regulatory, audit, or inspection remit. If not, please state whether you have any plans to explore the market to identify tools or services that could support this: Identify payments made to companies that were dissolved, in liquidation, administration, or receivership at the time of payment. Identify payments made to companies where one or more directors were disqualified at the time of payment. Identify payments made to companies considered to be at high financial risk — based on credit ratings, adverse filings (e.g. CCJs), or other financial indicators. Please also confirm: Whether any of these checks are conducted before or after payments are made by the organisations in question; Whether your analysis includes cross-referencing with Companies House, the Insolvency Register, or third-party financial risk data providers; Whether any such analysis has led to follow-up actions such as investigations, write-offs, recoveries, or changes in policy or guidance. Finally, could you confirm which team or job title within your organisation holds business responsibility for this type of analysis?

**Response classification:** Not held

### Response

This email is in response to your Freedom of Information request dated 16 June 2025.

Audit Scotland provides services for the Accounts Commission. The Accounts Commission do not procure any software. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 I can confirm that the Accounts Commission does not hold the information requested.

Under a duty to assist please see the response to the request addressed to Audit Scotland.

**Exemption applied:** None

**Topic headings:** Contract information: Information technology, equipment, other contracts

Reference	Received Date	Closed Date	Financial Year
664	16/06/2025	03/07/2025	2025-26

### Request Summary

Audit Scotland -I would be grateful if you could confirm whether your organisation has the capability, tooling, or current processes in place to carry out the following types of analysis on the contract registers or payment data of companies that fall under your regulatory, audit, or inspection remit. If not, please state whether you have any plans to explore the market to identify tools or services that could support this: Identify payments made to companies that were dissolved, in liquidation, administration, or receivership at the time of payment. Identify payments made to companies where one or more directors were disqualified at the time of payment. Identify payments made to companies considered to be at high financial risk — based on credit ratings, adverse filings (e.g. CCJs), or other financial indicators. Please also confirm: Whether any of these checks are conducted before or after payments are made by the organisations in question; Whether your analysis includes cross-referencing with Companies House, the Insolvency Register, or third-party financial risk data providers; Whether any such analysis has led to follow-up actions such as investigations, write-offs, recoveries, or changes in policy or guidance. Finally, could you confirm which team or job title within your organisation holds business responsibility for this type of analysis?

**Response classification:** Information provided in full

### Response

This email is in response to your Freedom of Information request dated 16 June 2025.

We can confirm that Audit Scotland does not have tooling that targets the specific types of analysis stated in your request and we are not exploring this as an area.

We would not routinely look at / do as part of our annual audits the actions highlighted in the request. Internal audit would do more in this area from a controls and governance perspective.

**Exemption applied:** None

**Topic headings:** Contract information: Information technology, equipment, other contracts

Reference	Received Date	Closed Date	Financial Year
665	19/06/2025	02/07/2025	2025-26

### Request Summary

As of 19 June 2025, or the most recent estimate, how many staff members were given permission to work outside Scotland, or who were working outside Scotland with this body's knowledge?

In relation to Q1, in what country were they working in? Please provide as much data as possible for each employee.

**Response classification:** Information provided in full

### Response

This email is in respond to your Freedom of Information request dated 19 June 2025.

Employees must provide a valid business case for working outside the UK which must be approved by their Director, Digital Services and Human Resources and be for a specific, limited time period.

As the number of staff working outside Scotland is small, we have aggregated the numbers for the period requested. For the period of your request, we have had less than ten people working abroad in locations including Europe and Asia.

**Exemption applied:** None

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
666	19/06/2025	10/07/2025	2025-26

### Request Summary

The total operational budget of Accounts Commission for Scotland in the Financial Years a) 2022/23, b) 2023/24, and c) 2024/25.

2. The total headcount of Accounts Commission for Scotland in the Financial Years a) 2022/23, b) 2023/24, and c) 2024/25.

3. The total FTE number of staff employed by Accounts Commission for Scotland in the Financial Years a) 2022/23, b) 2023/24, and c) 2024/25.

4. The FTE number of staff in the Financial Year 2024/25 earning salaries over a) £50,000, b) £80,000 and c) £100,000.

For questions 1-3, a template for the response would be the following:

	Total operational budget	Total headcount	FTE number of staff
2022/23	£-	-	-
2023/24	£-	-	-
2024/25	£-	-	-

And for question 4, a template would be:

	FTE number of staff
Over £50,000	-
Over £80,000	-
Over £100,000	-

**Response classification:** Information provided in full

### Response

This email is in response to the Freedom of Information request submitted on Thursday 19 June 2025.

Responses to questions 1-3 for the Accounts Commission are in this table:

	Total operational budget	Total headcount	FTE number of Accounts Commission members
2022/23	£175,543	11	11
2023/24	£214,174	12	12
2024/25	£196,133	12	12

For question 4, there are no members of the Accounts Commission earning salaries over a) £50,000, b) £80,000 and c) £100,000.

**Exemption applied:** None

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
667	19/06/2025	10/07/2025	2025-26

### Request Summary

The total operational budget of Audit Scotland in the Financial Years a) 2022/23, b) 2023/24, and c) 2024/25.

2. The total headcount of Audit Scotland in the Financial Years a) 2022/23, b) 2023/24, and c) 2024/25.

3. The total FTE number of staff employed by Audit Scotland in the Financial Years a) 2022/23, b) 2023/24, and c) 2024/25.

4. The FTE number of staff in the Financial Year 2024/25 earning salaries over a) £50,000, b) £80,000 and c) £100,000.

For questions 1-3, a template for the response would be the following:

	Total operational budget	Total headcount	FTE number of staff
2022/23	£-	-	-
2023/24	£-	-	-
2024/25	£-	-	-

And for question 4, a template would be:

	FTE number of staff
Over £50,000	-
Over £80,000	-

**Response classification:** Information provided in full

### Response

	Total operational budget	Total headcount	FTE number of staff
2022/23	£35,773,386	342	328
2023/24	£34,628,343	348	331
2024/25	£37,313,444	362	345

And for question 4, a template would be:

	FTE number of staff
Over £50,000	150.97
Over £80,000	9.76
Over £100,000	10

**Exemption applied:** None

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure

Reference	Received Date	Closed Date	Financial Year
668	29/06/2025	24/07/2025	2025-26

## Request Summary

In a response to a recent FOI request 'Financial Mismanagement in South Lanarkshire College' dated 31 May 2025, in relation to an article published in the Herald 21 May 'Investigation details 'dubious' payments at Scottish college' your response included the following; "Whilst we have done work on this, we have not done any specific work in relation to the article. The reasons for this include: Some of what is being referred to is factually inaccurate / we have seen no evidence of, and does not require any audit work e.g. College acting as a pensions agency, making Pensions payments to children of pensioners from their payroll budget." The Herald article claimed it was citing directly from investigatory reports of which it was in possession. It includes extracts of findings from these reports across all of these issues, including alleged tax evasion. As these reviews were conducted by reputable firms (Henderson Loggie and Anderson Strathern), it's reasonable to assume the reports are evidence-based. It's also reasonable to assume you are also in possession of these reports and/or the evidence that supports them. As such, under the freedom of information legislation, I would appreciate you providing the following information; 1. Copies of both reports cited in the Herald article; 2. The recorded date you were provided these reports by South Lanarkshire College; 3. Any internal analysis/papers/correspondence related to this article that led you to conclude the article was 'factually incorrect'; 4. The legislative or procedural powers (or lack of) which you claim exempt Audit Scotland from investigating; a. A Scottish College acting as a pensions agency and using public funds to pay pensions to specific ex-staff from their payroll with no duty/policy/legislative mandate to do so; b. A Scottish College making pensions payments to children of deceased ex-staff from their payroll budget; c. Alleged tax evasion relating to HMRC payments by a Head of Finance in a Scottish College.

**Response classification:** Information provided partial

## Response

This email is in response to your clarified Freedom of Information request dated 29 June 2025. Responses to each aspect (numbered) of your request are set out below:

1. Copies of both reports cited in the Herald article;
  - a. Audit Scotland does not hold the Anderson Strathern report and therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 I can confirm that we do not hold the information requested.

- b. Henderson Loggie report 'South Lanarkshire College - Consultancy Review of Payroll and Pensions Management – Processing of Leavers, "Pensioners", Long-Term Absence Calculations, and Advances'. Audit Scotland is withholding this report under Section 40 of the Freedom of Information (Scotland) Act. Details are provided below.
2. The recorded date you were provided these reports by South Lanarkshire College;
  - a. Anderson Strathern – Not applicable
  - b. The Henderson Loggie report was received 3 February 2025 the date the report was issued.
3. Any internal analysis/papers/correspondence related to this article that led you to conclude the article was 'factually incorrect';
  - a. Below is a link to the audited 2023/24 Annual Report and Financial Statements. Paragraph 37 details the pension schemes that the college is a member of. They do not administer the scheme and are not acting as a pension agency. This arrangement is the same for most, if not all, public sector colleges in Scotland.
  - b. For the Year Ended 31st July 2024 and Financial Statements. Note 19 (page 70) details the pension schemes that the college is a member of.
4. The legislative or procedural powers (or lack of) which you claim exempt Audit Scotland from investigating;

Audit Scotland audits Further Education Colleges under the Further and Higher Education (Scotland) Act 1992. However, because colleges are registered charities they are also conducted under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

In no part of our response have we stated that Audit Scotland is exempt from investigating the issues raised in your FOI request. In fact, we provided links to reports going back to 2022/23 showing that Audit Scotland has audited the issues you raised at South Lanarkshire College.

- a. A Scottish College acting as a pensions agency and using public funds to pay pensions to specific ex-staff from their payroll with no duty/policy/legislative mandate to do so;
  - a. As stated in the response to question three the College is not a pensions agency and therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 I can confirm that we do not hold the information requested.

b. A Scottish College making pensions payments to children of deceased ex-staff from their payroll budget;

- b. Audit Scotland have seen no evidence that pension payments have been made to children. Therefore, under section 17 of the Freedom of Information (Scotland) Act 2002 I can confirm that we do not hold the information requested.

c. Alleged tax evasion relating to HMRC payments by a Head of Finance in a Scottish College.

- c. For the Year Ended 31st July 2024 and Financial Statements Page 75 under contingent liabilities 75 notes that 'Owing to the ongoing work to resolve employee pension contributions that have been misstated and referenced within the governance statement on pages 39-40, the College anticipates that HMRC may impose a potential fine on the College. The likelihood and value of any potential fine is currently unknown'

To provide additional context, as part of the duty to provide advice and assistance as set out in s.17 of the Freedom of Information (Scotland) Act 2002:

The Henderson Loggie report was received in February 2025. Issues raised in the report, that have not already been covered in previous annual reports will be reviewed and may form part of the 2024/25 audit of South Lanarkshire College (SLC). The Further Education (FE) financial year runs to 31 July and the for the year ending 31 July 2024/25 report is due to be published in January 2026.

Audit Scotland has published the following reports that make reference to the issues raised in your FOI requests:

- [South Lanarkshire College 2022/23 Annual audit report](#)
- [2023/24 Annual Audit Report](#) Pension, Governance issues, HMRC
- The June 2023 [section 22 report](#) Governance issues
- [Report and Financial Statements for the Year Ended 31st July 2024](#) Pension, Governance issues, HMRC

**Exemption applied:** Section 40 Audit function

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
669	11/06/2025	08/07/2025	2025-26

## Request Summary

### 1. Contract Register Request:

I am seeking the full and entirety of the organisation's contract register or database. The register should include the following columns/headings or something similar:

- **Contract Title:** The title of the contract, e.g., "IT Services Contract".
- **Supplier Name:** The name of the organisation providing the goods or services.
- **Estimated Spend (Total or Annual): [Radio Button]** Whether the estimated spend is for the entire contract period or annually.
- **Contract Duration:** The initial term of the contract in months.
- **Total Contract Period:** The total duration of the contract, including any potential extensions.
- **Contract Extensions:** The number of months for any potential extensions.
- **Contract Start Date:** The date the contract officially begins.
- **Contract Expiry Date:** The date the initial contract period ends.
- **Contract Review Date:** The date on which the contract should be reviewed for renewal or extension.
- **Contract Description:** A detailed description of the contract, this could include the purpose, scope, and key terms and conditions.
- **Contact Owner:** The name, job title, main contact number, and email address of the individual responsible for the contract.
- **Contract Notes:** Any additional relevant information, such as specific terms and conditions, risk assessments, or performance metrics.
- **Department:** The department within your organisation that the contract is associated with.
- **Contract Award Date:** The date the contract was awarded.
- **Participating Organisations:** Other organisations involved in the procurement process.

- **Procurement Category:** The category of the procurement, e.g., IT, Facilities, or Professional Services. [I will send you a list of categories]
- **Framework Reference:** The reference number of procurement framework.
- **Central Purchasing Body:** The organisation responsible for the overall procurement.
- **Tender Reference:** The reference number of the tender notice.
- **CPV Codes/Pro-Class/eClass:** Standard classification codes used to categorise public procurement. [Radio Button] On select they should be able to select the classes.

If any of the headings within your contract register has not been provided, please state this within your response.

Please provide the contract's register file in Excel format.

## **2. Procurement Strategy Document Request:**

- Can the organisation provide a full version of their Procurement Strategy for the fiscal year 2024-2025?
- If the Procurement Strategy is a strategic direction (2022-2025) instead of an annual plan, please provide an update document for 2023-2024. If an update cannot be provided, please provide information on when an update is planned to be published.

We require the full document. If any parts of this document have been removed, please state this within your response.

## **3. Contact Details Request:**

- Provide contact details of the person responsible for API or data sharing, including [Name, Job Title, Telephone, Email Address].
- Provide contact details of the person responsible for the actual contract's register, including [Name, Job Title, Telephone, Email Address].

## **IMPORTANT:**

1. If the organisation has a CRM system or a similar system, ensure there is a facility to download and extract contract data.
2. If providing a weblink to a portal, ensure that all contracts are included, as some organisations may only upload a small portion of their contracts.
3. For organisations planning to make an exemption around spend, clarify that the spend information requested is an overall figure, and a complete breakdown is not required.

Please provide the contract's register file in Excel format.

**Response classification:** Information provided partial

## Response

This email is in response to your Freedom of Information request dated 11 June 2025.

## Contracts register

The Audit Scotland Contracts register is published on our website – [Supplying Audit Scotland](#). Therefore, under section 25 of the Freedom of Information (Scotland) Act 2002 this information is otherwise accessible.

## Procurement Strategy Document

Audit Scotland do not produce an annual organisation procurement strategy as the legislation does not require one unless there is significant procurement expenditure planned (defined as £5 million). This is kept under review. Therefore, under section 17 of the Freedom of information (Scotland) Act 2002, Audit Scotland does not hold the information requested. Audit Scotland does not incur significant expenditure, with the exception of the external audit contract and Audit Quality & Appointments produce a procurement strategy on a one-off basis every five years when the audit appointment rotation is required.

## Contact details

The contact information for contracts is [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk).

**Exemption applied:** Section 25

**Topic headings:** Contract information: Information technology, equipment, other contracts

Reference	Received Date	Closed Date	Financial Year
670	30/06/2025	16/07/2025	2025-26

## Request Summary

### 1. Audit Activity – Council Software and System Governance

- Has Audit Scotland reviewed or audited the management of software systems, digital infrastructure, or system procurement by Scottish local authorities in the past five years?
- If so, please provide:
  - Copies of any reports, findings, recommendations, or risk flags
  - Any reference to software duplication, outdated systems, or poor system oversight
  - Any systemic findings regarding poor visibility or control over internal systems

### 2. Artificial Intelligence (AI) Use

- Has Audit Scotland issued any guidance or included any assessment of AI use (or risks) in council operations in the past five years?
- If yes, please supply related documentation, reports, or findings.

### 3. Cybersecurity and Digital Risk

- Has Audit Scotland assessed cyber resilience or digital risk across local authorities — specifically in relation to system sprawl, lack of asset registers, or AI misuse?
- Please provide copies of any related work, including:
  - Internal assessments
  - Risk memos
  - Correspondence with councils or the Scottish Government

#### 4. Enterprise Agency Systems

- Has Audit Scotland reviewed the digital systems, software procurement, or data infrastructure used by Scotland's three Enterprise Agencies?
- If yes, please provide relevant audit reports or observations.

**Response classification:** Information provided in full

#### Response

This email is in response to your Freedom of Information request dated 30 June 2025 and your subsequent email on the same date titled Critical Oversight Gap in Public Sector Software & AI Governance.

#### Request 1

##### 1. Audit Activity – Council Software and System Governance

1. Has Audit Scotland reviewed or audited the management of software systems, digital infrastructure, or system procurement by Scottish local authorities in the past five years?
2. If so, please provide:
  1. Copies of any reports, findings, recommendations, or risk flags
  2. Any reference to software duplication, outdated systems, or poor system oversight
  3. Any systemic findings regarding poor visibility or control over internal systems

#### Response

Partly – Auditing standards, mainly ISA (UK) 315, requires auditors to obtain an understanding of an audited body's system of internal control and information systems and communication relevant to financial reporting, which includes IT applications that are relevant to financial reporting. This is embedded within our financial audit approach and all local audit teams would perform the audit procedures required to obtain this understanding as part of their annual audits. The outcome of these audit procedures assists audit teams in identifying if there are any risks of material misstatement to the financial statements and the audit procedures required in response to any identified risks.

Any significant risks of material misstatement that are identified by an audit team are reported in the Annual Audit Plan prepared for the audited body along with the audit procedures planned in response to the risks. The outcome of audit procedures performed in response to the risks and any significant findings from the audit are reported in the Annual Audit Report prepared for the audited body.

We do not review system procurement specifically as part of the annual audits. This may be considered as part of an annual audit if there is a new IT application being implemented that is relevant to financial reporting, or if an audit team has identified a significant wider scope risk around system procurement and has planned audit procedures in response to the risk. As above, if such a risk is identified, the risk and outcome of audit procedures in response to the risk are reported through the Annual Audit Plan and Annual Audit Report.

The annual audit report may, where appropriate, report findings and recommendations from this work. All Annual Audit Plans and Annual Audit Reports are available on Audit Scotland's [website](#).

## 2. Artificial Intelligence (AI) Use

1. Has Audit Scotland issued any guidance or included any assessment of AI use (or risks) in council operations in the past five years?
2. If yes, please supply related documentation, reports, or findings.

### Response

No – Audit Scotland has not issued any guidance to public bodies as this is not within our scope / remit. However, if any audited bodies make use of AI, this would be considered by audit teams as part of the process outlines in the response to question 1.

It should be noted that there is no AI legislation agreed at present. However, the Scottish Government has published an AI Strategy (August 2022), AI playbook to provide support and guidance to organisations ([Artificial intelligence strategy: trustworthy, ethical and inclusive - gov.scot](#)), and also has an AI register ([Scottish AI Register - GOV.UK](#)). We will continue to monitor developments in this area.

The Financial Reporting Council has recently issued guidance ([AI in Audit](#)) in June 2025, and we are currently reviewing this and considering if any updates are required to our financial audit approach.

## 3. Cybersecurity and Digital Risk

1. Has Audit Scotland assessed cyber resilience or digital risk across local authorities — specifically in relation to system sprawl, lack of asset registers, or AI misuse?
2. Please provide copies of any related work, including:
  1. Internal assessments
  2. Risk memos
  3. Correspondence with councils or the Scottish Government

## Response

Yes – As outlined in the response to question 1, our financial audit approach requires audit teams to obtain an understanding of an audited body’s system of internal control and information systems and communication relevant to financial reporting, which would include IT applications that are relevant to financial reporting. As part of the audit procedures required to obtain this understanding, audit teams consider the arrangements the audited body has in place around strategic planning for IT, cyber security and resilience arrangements, and business continuity, disaster recovery, and data back-up arrangements. As above, any risks of material misstatement identified in this area would be reported in the Annual Audit Plan and the outcome of audit procedures in response to the risks and any significant findings would be reported the Annual Audit Report.

## 4. Enterprise Agency Systems

1. Has Audit Scotland reviewed the digital systems, software procurement, or data infrastructure used by Scotland’s three Enterprise Agencies?
2. If yes, please provide relevant audit reports or observations.

## Response

Yes – The enterprise agencies’ audit teams apply the financial audit approach outlined in the response to question 1. Any risks of material misstatement identified in these areas for the enterprise agencies would be reported in their Annual Audit Plan and the outcome of audit procedures in response to the risks and any significant findings would be reported their Annual Audit Report.

See our audit approach overview noted at question 1 above.

All reports are public documents and available on our website. Please note that our findings within our reports are exception based and therefore may not outline all work undertaken. In addition, if the issue is deemed to

be a sensitive or security matter then this may not be fully disclosed within our reports.

### **Additional Request 2**

1. Has Audit Scotland conducted any national or local audit work on digital system oversight, licensing, or cybersecurity exposure?

#### **Response**

Yes – As outlined in the response to question 1 as part of request 1, local audit teams cover this as part of the financial audit approach each year.

There have been cyber-attacks within a few of our audited bodies over the past few years (SEPA, Western Isles Council, NHS D&G, and West Lothian Council). Where auditing standards or the Code of Audit Practice require specific reporting in relation to these events, this would be reported in the audited body's Annual Audit Plan and / or Annual Audit Report.

The work that Audit Scotland does in relation to digital systems is published on our digital hub: [Digital | Audit Scotland](#). This contains links to all performance audit related work on digital in recent years including [Digital progress in local government](#).

National reports - The work programme for national reports / reviews for 2025/26 is available on Audit Scotland's website (link [here](#)). The work programme does not include any specific work around cyber security and resilience or AI for 2025/26. However, the work programme is continually reviewed and updated to reflect any developments that may result in national reports / reviews being required.

2. Are public bodies expected to maintain software or AI system inventories as part of good governance?

#### **Response**

There are no specific requirements for audited bodies to maintain inventories. However, this would be considered to be good practice and audited bodies would be encouraged to do this. Public bodies are encouraged to register AI Systems with the Scottish AI register. However, this is not mandatory at present.

3. Will this issue be subject to future scrutiny given recent cyberattack trends?

#### **Response**

Cyber security and resilience arrangements are assessed each year as part of the annual audit in line with the response to question 1 as part 1 of request 1.

The work programme for national reports / reviews for 2025/26 is available on Audit Scotland's website (link [here](#)). The work programme does not currently include any specific work around cyber security and resilience or AI for 2025/26. However, the work programme is continually reviewed and updated to reflect any developments that may result in national reports / reviews being required.

**Exemption applied:** None

**Topic headings:** Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
671	29/06/2025	15/07/2025	2025-26

### Request Summary

A full list of all public bodies which are responsible to Audit Scotland under present statutes

**Response classification:** Information provided in full

### Response:

This email is in response to your Freedom of Information request dated 29 June 2025. Your request asked for 'A full list of all public bodies which are responsible to Audit Scotland under statutes'.

The information we hold is publicly available and is therefore exempt information under section 25 (1) of the Freedom of Information (Scotland) Act 2002 (FOISA) as information that is otherwise accessible.

However, to assist you in finding the information I have included a link to the page on our [website](#).

**Exemption applied:** Section 25

**Topic headings:** Audit Scotland's governance, policies, procedures or expenditure