

Reference	Received Date	Closed Date	Financial Year
697	06/10/2025	07/11/2025	2025-26

Request Summary

1. The date on which Glasgow City Council first made contact with either Audit Scotland or the Accounts Commission regarding:

- Its senior management restructure,
- Related early retirements or severance packages, or
- The departure of the Chief Executive and other senior officers.

2. All correspondence (including emails, letters, briefings, meeting minutes, or any other communications) between Glasgow City Council and either Audit Scotland or the Accounts Commission, from that point of first contact to the present, relating to:

- The restructure or reorganisation of Glasgow City Council's senior leadership,
- Severance, pension, or exit arrangements for any affected senior officers,
- Governance or oversight concerns raised in connection with those decisions,
- The subsequent investigation or reporting process undertaken by Audit Scotland / the Accounts Commission.

Response classification: Information provided partial

Response

1 Based upon our searches carried out in response to the second aspect of your request, as recorded in the email log attached, we consider that the relevant date is 13 August 2021.

2 Information held and within the scope of your request is contained within the attached email log and documents.

Please note that some information contained within these communications and documents is exempt information within the terms of section 38(1)(b) of the Freedom of Information (Scotland) Act 2002 being personal data. Where this has been done, personal identifiers have been replaced with 'redacted FOISA 38(1)(b) Personal Information'. I advise that in doing so, we have sought to apply the [guidance](#) provided by the Scottish Information Commissioner on the application of section 38(1)(b), and in

particular paragraphs 82 to 85, which provide guidance on names of public authority employees.

Please also note that the email recorded as being from 14:24 on 13 August 2021 refers to the adding of three documents to a restricted site. The email records details of the three documents added. Details of the first document are redacted, being outwith the scope of your request. I can further confirm that the restricted site used for sharing of documents, as referred to in the email, would have automatically deleted the files 90 days after their adding. We are not able to otherwise locate those documents in our records, and therefore refer to section 17 of the Freedom of Information (Scotland) Act 2002 and advise that we do not hold that information.

Exemption applied: Freedom of Information (Scotland) Act 2002 38(1b) - Personal Information

Topic headings: Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
698	15/10/2025	16/10/2025	2025-26

Request Summary

Please provide the total number of former employees at your organisation who failed their probation and had their employment ended, broken down into a table to reflect every financial year since 2021-22.

Response classification: Information provided in full

Response

Zero - we can confirm that for the period requested, no-one has had their employment terminated following an unsuccessful probation period.

Exemption applied: None

Topic headings: Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
699	21/10/2025	18/11/2025	2025-26

Request Summary

Response classification: Neither confirm nor deny

Response

Exemption applied: None

Topic headings: Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
700	22/10/2025	18/11/2025	2025-26

Request Summary

Response classification: Neither confirm nor deny

Response

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
701	04/11/2025	28/11/2025	2025-26

Request Summary

1- How much money have Scottish councils spent on legal costs and fees during each of the last five financial years? Please break down this data by individual council.

2- How much revenue have Scottish councils generated from council tax during each of the last five financial years? Please break down this data by individual council.

3- What is each council's revenue expenditure budget for each of the last five financial years? How many of these councils have exceeded their budget during these years? Please break down this data by individual council.

4- What is each council's capital expenditure budget for each of the last five financial years? How many of these councils have exceeded their budget during these years? Please break down this data by individual council.

Response classification: Information provided partial

Response

1) In accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority. In exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance we are providing additional information below.

We do not routinely collect this information, at either council or national level. Legal expenses are disclosed within the accounts as part of specific service spending within the Comprehensive Income and Expenditure Statement (CIES), but these are not separately disclosed to make legal expenses readily identifiable. Councils are required, however, to disclose within their accounts significant matters arising, and in notes to the accounts, provisions or contingent liabilities related to potential legal actions or settlement costs.

Whether the outcome of current or possible legal actions are shown as a provision (and therefore recognised as an in-year cost) or a contingent liability (and there only disclosed as a note to the accounts but not recognised as an in-year cost) is dependent upon the certainty with which the likelihood of both the verdict and cost can be estimated.

You may wish to note, however, that more detail on legal costs are available within the Scottish Government's annual Scottish Local government financial statistics publications (LGFS: [Local government finance statistics - gov.scot](#)). As part of the Local Financial Returns (LFR) that councils are required to submit to the Scottish Government, they provide detail on Support Service costs (via LFR SS), which includes legal costs that have not been charged to individual services. This will include all legal services, not just fees, and covers the following costs whether delivered in-house or procured externally: advocacy and litigation; commercial work; contract negotiation; conveyance; departmental directorate costs and associated administrative support; and client management of any outsourced activities. Annual costs, both nationally and by individual council, are available within the supporting workbooks (LFRs) published alongside the LGFS.

2) The amount of income raised by each council, and nationally, is available within council accounts but also published as part of the LGFS and the annual council tax collection statistics also published by the Scottish Government on the above link. These provide additional information that may provide useful context, particularly around the impact of the Council Tax Reduction Scheme and other discounts.

While we routinely collect information about the amounts raised from council tax and are currently doing so as we receive the 2024/25 audited accounts, more up to date data (including 2024/25) will be available on a comparable basis from the Scottish Government publications available via the above hyperlink. Using this singular source of information will also ensure direct comparability across years.

In terms of the revenue generated from council tax in the last five years, the extracted national figures are as follows:

Year	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Billed (£billion)	2.559	2.675	2.723	2.837	3.015	3.077
Collected (£billion)	2.451	2.535	2.607	2.728	2.879	2.938

3) Councils need to set a balanced budget each year by March 11th and do so by considering various elements of funding, including Scottish Government funding, forecasted Non-domestic rates income (NDR, commonly referred to as business rates) and income generated from council tax. They make decisions based upon these, including decisions about council tax rates, and a range of other related decisions (for example council housing rent decisions and on wider capital investment, including intended borrowing to support investment).

Councils generally set their budgets on a funding basis, which excludes some accounting adjustments such as depreciation and accounting entries related to pensions, and monitor spending and outturn on this basis throughout the year. Their final position is then also provided within their annual accounts (which include all adjustments).

We collate the budget information from the period that councils are setting their budgets for publication within our [annual budget bulletins](#), while monitoring the final outturn position against budgets via our analysis of councils' accounts we publish as our [annual financial bulletins](#). To inform the latter we ask for supplementary information to be provided to us by councils to inform our analysis. An extract of this information, covering revenue budget outturn, and capital budget outturn for both general services and housing investment (where applicable), is attached.

Due to delays related to the delivery of a small number of accounts in recent years, not all 32 councils are included in this file. You may therefore wish to supplement your understanding of the sectors performance against their budgets by also consulting the aforementioned LGFS publications, as well as the specific analysis the Scottish Government publishes annually as [Provisional Outturn and Budget Estimates \(POBE\)](#).

4) Appointed auditors routinely monitor and report on performance against budgets, both revenue and capital, as part of annual audit work on individual councils. We supplement this by considering and reporting on this important aspect of financial management within both our financial bulletins and budget briefings. This includes consideration of the budgets that councils initially set (via our budget bulletin) and then in-year performance, including outturn and annual under/overspends against final budgets (which can change in-year), within our financial bulletin.

How councils prepare and set their budgets varies dependent upon local circumstances, historic practices, and the organisational structure of individual councils. This means it can be complex to directly compare individual approved budgets across councils. Again, however, standardised information is submitted by councils to the Scottish Government and published as part of the LGFS and Provisional Outturn and Budget Estimate (POBE) publications which may be of interest to you.

We have, however, extracted information about General Fund revenue and capital budgets (most council services but excluding Housing Revenue Account budgets and outturn for the 26 councils that own and operate council housing) for a five-year period as attached (up to 2023/24). Please note this is based upon various sources of information (including both the accounts and returns from councils that were sent to us).

We also published information about council budgets for 2024/25 and 2025/26 within our annual budget briefings and have added this to the

attached file for information. We will report on 2024/25 outturn against budget in the next financial bulletin, due to publish in January.

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
702	10/11/2025	28/11/2025	2025-26

Request Summary

1. In each year since 2020-21, including the current year to date, how many staff at this organisation have a home address based in England?
2. Please break this down by pay banding If possible.

Response classification: Information provided in full

Response

As the number of staff with a home address based in England is small, we have aggregated the numbers for the period requested. In any given period (2020/21) onwards, we have had less than ten people with a home address based in England.

Exemption applied: None

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

Reference	Received Date	Closed Date	Financial Year
703	12/11/2025	20/11/2025	2025-26

Request Summary

Information relating to Wide Area Networks

Response classification: Information provided in full

Response

Contract 1 – Wide Area Network (WAN) Services (Including HSCN)

WAN Provider(s)

Please confirm the main supplier(s) for your WAN services. If this information is not available, please explain why. **Gamma Telecom, BT, Landlord**

Contract Expiry Date

Please provide the expiry date for each WAN contract (DD/MM/YYYY or MM/YYYY acceptable). If rolling, please state the terms. **10/08/27, out of contract, tied to the lease**

Contract Description

Please provide a brief summary of the scope of each WAN contract. **Provide internet connectivity**

Number of Sites Covered

Please indicate the number of sites supported by the WAN. An approximation is acceptable. **3**

Annual Average Spend

What is the annual average spend for WAN services? Please break this down by provider if more than one. **£14,000, £600, £2880**

Procurement Route

Please provide details of how each WAN contract was procured. If a framework was used, please include the framework name and reference number.

Gamma Telecom and BT were open contracts, and the Landlord offered the line as part of the lease.

Exemption applied: None

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

Reference	Received Date	Closed Date	Financial Year
704	13/11/2025	19/11/2025	2025-26

Request Summary

1. In each year since 2020-21, including the current year to date, how many employees at this public body have been suspended with full pay? Where an employee's suspension covers multiple financial years, please only include the year where they were initially suspended.
2. In relation to Q1, what is the respective salary of these employees?
3. Please provide as much detail as possible on why these employees were suspended. E.g. Disciplinary issues, poor quality of work etc.

Response classification: Refusal

Response

We have considered your request under the Freedom of Information (Scotland) Act 2002 (FOISA). Under Section 14(2) of FOISA, a Scottish public authority is not obliged to comply with a subsequent request from the same person which is identical or substantially similar to one previously complied with, unless a reasonable period of time has passed.

Your request is identical or substantially similar to your previous request we responded to on 19 August 2025. We do not consider that a reasonable period of time has elapsed since that response. In coming to that conclusion, we have taken account of the time span of your current and previous requests, and of the nature of the response to your previous request. Therefore, we are refusing your request under Section 14(2) of FOISA.

Exemption applied: None

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

Reference	Received Date	Closed Date	Financial Year
705	13/11/2025	28/11/2025	2025-26

Request Summary

NHS Scotland Funding:

1. Any programme budgeting or internal costing that separately identified endometriosis (ICD - 10 N80)
2. Annual spend on endometriosis diagnosis/treatment (surgery, imaging, outpatient clinics, specialist centre budgets) for the last 5-7 years. I am aware Costs Book is by speciality, and I am seeking any condition level internal analyse.”

Response classification: Not held

Response

We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

In exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance we recommend contacting NHS bodies directly to request this information.

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
706	23/11/2025	15/12/2025	2025-26

Request Summary

Oversight Work

1. Any audit activity, reviews, or correspondence concerning the Scottish Enterprise grant of up to £1.83m to Offshore Solutions Group Ltd (OSG).

2. Any concerns raised with Scottish Enterprise about:

- governance
- milestone verification
- developer track record
- financial risk

B. Risk and Governance

3. Any documents assessing the risk of improper use of public funds in relation to FLOW-Park or related companies (Flow Park Investment Ltd, Baillex Ltd, Verdant Capital Ltd).

Response classification: Not held

Response

1. We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

2. We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

B. Risk and Governance

3. We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
707	23/11/2025	16/12/2025	2025-26

Request Summary

1. How many staff received a lease car as part of their employment for each of the last 5 full financial years.
2. How much the lease car scheme has cost Audit Scotland in each of the last 5 full financial years.
3. For those staff with a lease car, do you record details of their annual work related mileage?
4. If yes to point 3, please provide the annual mileage for all staff for each of the last 5 full financial years
5. If any work has been undertaken to assess the cost effectiveness of the lease car scheme, please provide copies.
6. Who audits Audit Scotland to ensure the organisation is being run appropriately in a way that is best value for the funding that is ultimately provided by the tax payer?

Response classification: Information provided partial

Response

20-21	2021-22	2022-23	2023-24	2024-25
85	82	69	62	47

Exemption applied: 30(c)

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

Reference	Received Date	Closed Date	Financial Year
708	28/11/2025	03/12/2025	2025-26

Request Summary

I have familiarised myself with the Scottish Government's FOI/202000110616 regarding staff Christmas parties, and I am aware that it is not Scottish Government policy to pay for social events from public funds.

However, as a public body, could you tell me, is your Christmas party funded by staff, or the organisation? Has this changed in the past 2 years? Has this been at the request of Scottish Government?

I am not requesting a cost breakdown as part of my request, just the status of its funding.

Response classification: Information provided in full

Response

Is your Christmas party funded by staff, or the organisation?

Christmas parties are arranged and funded by staff.

Has this changed in the past 2 years?

No, it has not changed in the past 2 years.

Has this been at the request of Scottish Government?

No. Audit Scotland have had no communication from the Scottish Government on this.

Exemption applied: None

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

Reference	Received Date	Closed Date	Financial Year
709	26/11/2025	15/12/2025	2025-26

Request Summary

have familiarised myself with the Scottish Government's FOI/202000110616 regarding staff Christmas parties, and I am aware that it is not Scottish Government policy to pay social events from public funds.

However, as a public body, could you tell me, is your Christmas party funded by staff, or the organisation?

Response classification: Not held

Response

Is your Christmas party funded by staff, or the organisation?

Under section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

To provide advice and assistance in exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002, we advise that the Accounts Commission does not employ any staff. Staff who support the Accounts Commission are employed by Audit Scotland.

Exemption applied: None

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

Reference	Received Date	Closed Date	Financial Year
710	04/12/2025	15/12/2025	2025-26

Request Summary

1. Annual programme budgeting on gynaecology services and procedures.
2. Specific breakdown of expenditure on gynaecology procedures (cervical screenings, laparoscopies, endometrial biopsies, transvaginal ultrasounds).
3. Manual review of theatre lists for period of 5-7 years, identifying the number of procedures carried out in relation to endometriosis. Including cost per procedure/diagnosis.

I am aware Costs Book is by speciality. However, I am seeking a specific breakdown of costs related to gynaecology procedures.

Response classification: Not held

Response

1. Annual programme budgeting on gynaecology services and procedures.

We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

2. Specific breakdown of expenditure on gynaecology procedures (cervical screenings, laparoscopies, endometrial biopsies, transvaginal ultrasounds).

We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

3. Manual review of theatre lists for period of 5-7 years, identifying the number of procedures carried out in relation to endometriosis. Including cost per procedure/diagnosis.

We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

As in our previous response to you dated 28 November 2025, in exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance we recommend contacting NHS boards directly to request information. You will be able to find contact

details for each NHS Board via [Organisations – Scotland's Health on the Web](#)

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
711	11/12/2025	16/12/2025	2025-26

Request

Summary - Please share how many staff members of the Accounts Commission for Scotland earn a base salary of over £100,000 per year, £200,000 per year, £250,000 per year and £500,000 per year.

Response classification: Not held

Response

The Accounts Commission does not employ any staff. Staff who support the Accounts Commission are employed by Audit Scotland.

Under Section 25 of FOISA, we are not required to provide information which is already reasonably obtainable. The remuneration received by the Accounts Commission members is publicly available and is published on the Scottish Government [website](#).

As this information is reasonably obtainable, we are applying the exemption under Section 25 of FOISA.

Exemption applied: 25(1)

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

Reference	Received Date	Closed Date	Financial Year
712	16/12/2025	20/01/2026	2025-26

Request Summary

I would like to request comments made on the draft Fiscal Sustainability and Taxes performance audit report and audit Scotland's responses to these comments as stored in your clearance tracker.

Response classification: Information provided in full

Response

We attach a copy of the clearance tracker

Exemption applied: None

Topic headings: Reports, draft reports and correspondence relating to those reports

Reference	Received Date	Closed Date	Financial Year
713	19/12/2025	15/01/2026	2025-26

Request Summary

The Scottish Public Sector has maintained a no compulsory redundancies policy for many years now, so this 2013 publication from Audit Scotland seems to give the best compilation of information regarding redundancies/voluntary severance/early departure in the public sector prior to the new policy tied to the Public Sector Pay Deal.

I want to enquire if any of the data that was used to compile this report is available, for example the payscale level of the employees who took early departure, and the calculation used by each organisation to work out the exit payment. There is differing policies across organisations covered by your report regarding lump sum calculation and further complicated by some organisations having their own pension schemes.

The PDF report shows an icon indicating background data is available but does not seem to be working.

If any additional information on this report is available, I would appreciate if you could pass it on.

Response classification: Not held

Response

We have searched our records and because of our records retention policy of keeping information for 7 years we do not have the data you are looking for. Therefore under section 17 of the Freedom of Information (Scotland) Act 2002 I confirm we do not hold the information requested

I suggest that you will be better served by directing your request to the Scottish Government and their FOISA page is [here](#)

I am aware that the Scottish Government produces information on [Public Sector Pay policy](#) but again the Scottish Government will be in a better place to answer questions on this.

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
714	31/12/2025	27/01/2026	2025-26

Request Summary

All documentation for public money spending regarding the station hotel by the council and all internal decisions made regarding the Station Hotel in the last 5-6 years since the hotel was boarded.

Response classification: Not held

Response

We searched our records and in accordance with section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

In exercise of our duty under section 15 of the Freedom of Information (Scotland) Act 2002 to provide advice and assistance we include links to the signed accounts for the years [2022/23](#), [2023/24](#) and [2024/25](#) and [minutes from South Ayrshire Councils meeting on 15 December 2022](#) where the Station Hotel is included.

Please note that Deloitte LLP were the Auditors prior to 2022/23 and as a private firm they are not subject to Freedom of Information.

Exemption applied: None

Topic headings: Data held on other organisations

Reference	Received Date	Closed Date	Financial Year
715	31/12/2025	27/01/2026	2025-26

Request Summary

All detailed documentation about the bins purchasing and decision making.(South Ayrshire Council)

Response classification: Not held

Response

Under section 17 of the Freedom of Information (Scotland) Act 2002, we give notice that this information is not held by the authority.

Exemption applied: None

Topic headings: Data held on other organisations