

Audit scope

Digital leadership and collaboration in local government

ACCOUNTS COMMISSION 

Prepared by Audit Scotland
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Background

Digital transformation is a key pillar of public service reform and sustainable local public services and supports improved outcomes for communities. In 2021, the Accounts Commission published the [Digital progress in local government](#) report, which assessed councils' progress in making the best use of people and digital technology to improve services and outcomes for people.

The report highlighted the importance of digital leadership – having a clear digital vision and ambition – as well as collaboration and culture in driving successful digital transformation. It identified variation across Scotland's councils.

It also found that greater leadership and clarity of roles was needed at a sector wide level, and that organisations supporting digital transformation needed clearer priorities.

Since the report was published, the Scottish Government and COSLA released a new joint

[Digital Strategy](#) in 2025, accompanied by a delivery plan for sustainable digital public services.

This audit will follow up on some of the findings and recommendations from the 2021 report. It will focus on digital leadership and collaboration at both a local and sector wide level. It will also consider the leadership required to deliver local government commitments within the new [Sustainable Digital Public Services Delivery Plan 2025-28](#).

Why this audit is important

Strong digital leadership is critical in setting the vision and ambition and in driving the change needed. Given the refreshed Digital Strategy and delivery plan, this is an important time to examine whether leadership arrangements - locally and sector wide - are enabling the progress needed. The audit will support improvement by providing assurance, highlighting good practice, and identifying barriers and risks that remain.

What this audit will look at

The audit will assess how effective digital leadership is across Scotland's local government sector in delivering digital transformation.

This audit will aim to answer the following questions:

- How effective is digital leadership and collaboration in Scotland's councils in delivering digital transformation that is focused on improving outcomes for people and delivering services more efficiently?
- How effective is digital leadership and collaboration at a sector wide level in providing strategic direction and support to councils, and are effective arrangements in place to deliver the commitments in the Sustainable Digital Public Services Delivery Plan?

The audit will not consider in detail recommendations in the 2021 report on issues related to workforce, user focused services, data or technological infrastructure. It will however identify issues and risks that could be considered in further audit work on digital transformation in local government.

How we will carry out this audit

We will review sector wide and council level strategies, governance arrangements and progress reports.

We will interview stakeholders across local government, COSLA, the Digital Office for Scottish Local Government and the Improvement Service. We will examine how digital leadership is being exercised, how collaboration is working in practice, and how effectively commitments in the delivery plan are being taken forward.

We will also draw on case studies to explore what effective digital leadership looks like across different council contexts.

What we want to happen as a result

The audit will provide an independent assessment of progress since 2021 and highlight what is working well and where further improvement is needed. It will support councils and sector wide bodies to strengthen digital leadership, build collaborative approaches, and deliver better digital public services. It will also inform future audit work on digital on behalf of the Accounts Commission.

Timetable

We plan to carry out fieldwork during 2026 and publish our findings in early 2027.

Contact

If you have questions about this audit, please contact our communications team on media@audit-scotland.gov.uk.

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