

# Correspondence and whistleblowing

Annual report 2025/26



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# Key messages

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- 1** We dealt with 349 items of correspondence in 2025/26, a 38 per cent increase compared to 2024/25. This reflected a rise in the number of issues of concern raised with us about public bodies. However, the number of enquiries about our work has fallen in comparison to last year and is currently at its lowest level.
  - 2** In 2025/26, we received 48 whistleblowing disclosures, an increase on the 26 received compared to 2024/25.
  - 3** A greater proportion of the issues of concern raised with us are about central government, increasing from 27 per cent in 2024/25 to 33 per cent in 2025/26. There has been a reduction in the proportion of concerns we received regarding local government bodies (57 per cent in 2024/25 to 49 per cent in 2025/26).
  - 4** The proportion of issues of concern raised with us that have led to audit work or been used as audit intelligence has decreased this year. A greater percentage of the concerns raised with us about central government led to audit work or were used as audit intelligence (56 per cent), compared to the NHS and local government sectors (35 and 46 per cent respectively).
  - 5** We continue to perform well in relation to target response times. In 2025/26, 99 per cent of correspondence was acknowledged within five working days and 99 per cent received a final response within 30 working days.
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# Introduction

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- 1.** The report sets out information about the correspondence and whistleblowing disclosures we received between 1 April 2025 and 31 March 2026 and performance against our target response times.
- 2.** We receive correspondence from a range of people, including the public, Members of the Scottish Parliament (MSPs), Members of Parliament (MPs) and councillors. This correspondence covers a variety of matters about the bodies we audit and can be a valuable source of information for our audit work. [Exhibit 1, \(page 5\)](#) details the types of correspondence covered in this report. Freedom of information requests and complaints about Audit Scotland form part of a separate annual report. Audit Scotland publishes annual whistleblowing in this report to meet its statutory obligations as a prescribed person under whistleblowing legislation. This provides transparency on disclosures received and actions taken to support accountability and public confidence.
- 3.** Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We support the Auditor General for Scotland and the Accounts Commission in their mission to provide clear, independent and objective assurance on how effectively public money is being managed and spent, as set out in our [Corporate Plan 2023–28](#). To do this, we demonstrate our corporate values of equality, independence, innovation, integrity, and respect; while managing the correspondence we receive about the public bodies we audit.
- 4.** We consider issues of concern as part of our [Code of Audit Practice](#). The Code states that the key factor in determining whether we examine an issue of concern is its relevance to Audit Scotland's role and functions.

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## Exhibit 1

### Types of correspondence

Types of correspondence covered by this report	
<b>Issues of concern</b>	We receive correspondence detailing issues of concern covering a broad range of topics across public bodies that are under the remit of the Auditor General for Scotland and the Accounts Commission.
<b>Whistleblowing</b>	Under the Public Interest Disclosure Act 1998, people can raise concerns about an organisation with 'prescribed persons' including the Auditor General, the Accounts Commission and Audit Scotland. This report includes whistleblowing disclosures during 2024/25.
<b>Objections to local government accounts</b>	Auditors appointed by the Accounts Commission have specific duties to consider formal objections to the accounts of local government bodies raised by members of the public.
<b>Enquiries</b>	We receive queries from people about aspects of our work.

Source: Audit Scotland, 2026

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# 1. Correspondence in 2025/26

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## Overall, volumes of correspondence rose in 2025/26

5. In 2025/26, we dealt with 349 items of correspondence. This was a 38 per cent increase compared to 252 items dealt with in 2024/25.

Our 2025/26 correspondence comprised of:

- 246 new issues of concern, including 48 whistleblowing disclosures and one objection to accounts.
- 59 reopened issues of concern
- 40 enquiries about our work
- four cases carried forward and completed from 2024/25.

6. In comparison to the last two years, in 2025/26 we received more issues of concern, but fewer enquiries ([Exhibit 2, page 7](#)).

7. While the number of issues of concern we received has risen, we are also continuing to see an increase in the number of complex issues of concern, such as those involving multiple public bodies, or complex issues. Complex concerns can require more time to assess, although we still aim to respond within our overall target timescale. Details of our performance against target timescales are covered in [Part 4. Our performance in 2025/26](#).

## We continue to receive some persistent correspondence

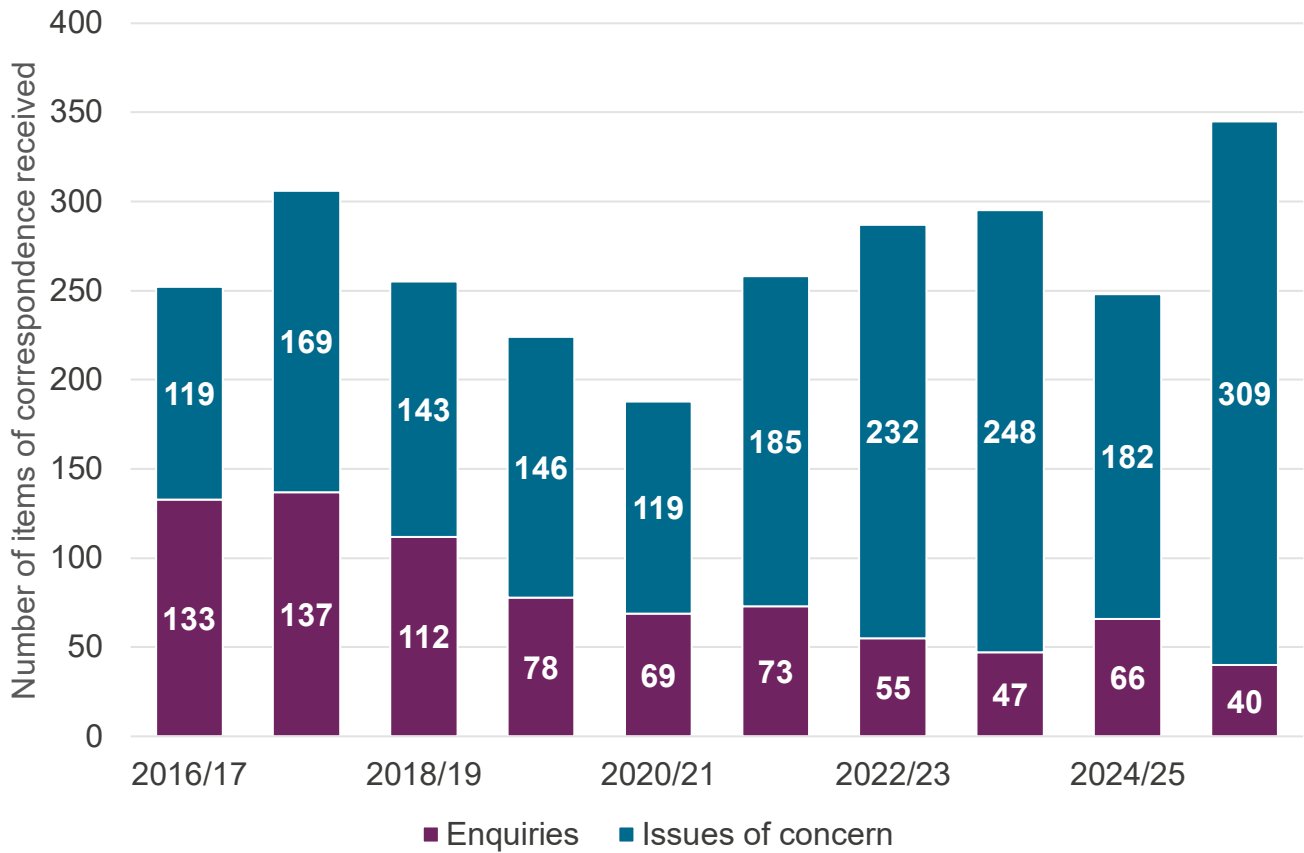
8. This year we continued to communicate with a few persistent correspondents. Where a correspondent sends subsequent correspondence on the same issue, following our closing response, we reopen the case. In 2025/26, we had 59 reopened cases, compared to 47 in 2024/25 and 53 in 2023/24. Of the 59 reopened cases, 44 per cent (26 cases) concerned repeat correspondence from 12 individuals.

## A smaller proportion of the issues of concern we received were from elected representatives

9. We received more issues of concern from councillors, MSPs or MPs in 2025/26, but these represented a smaller proportion of the total at around seven per cent. This compares with around nine per cent in 2024/25 and ten per cent in 2023/24.

**Exhibit 2****Volume of correspondence received between 2016/17 and 2025/26**

Issues of concern are at their highest level ever, but enquiries are at their lowest.



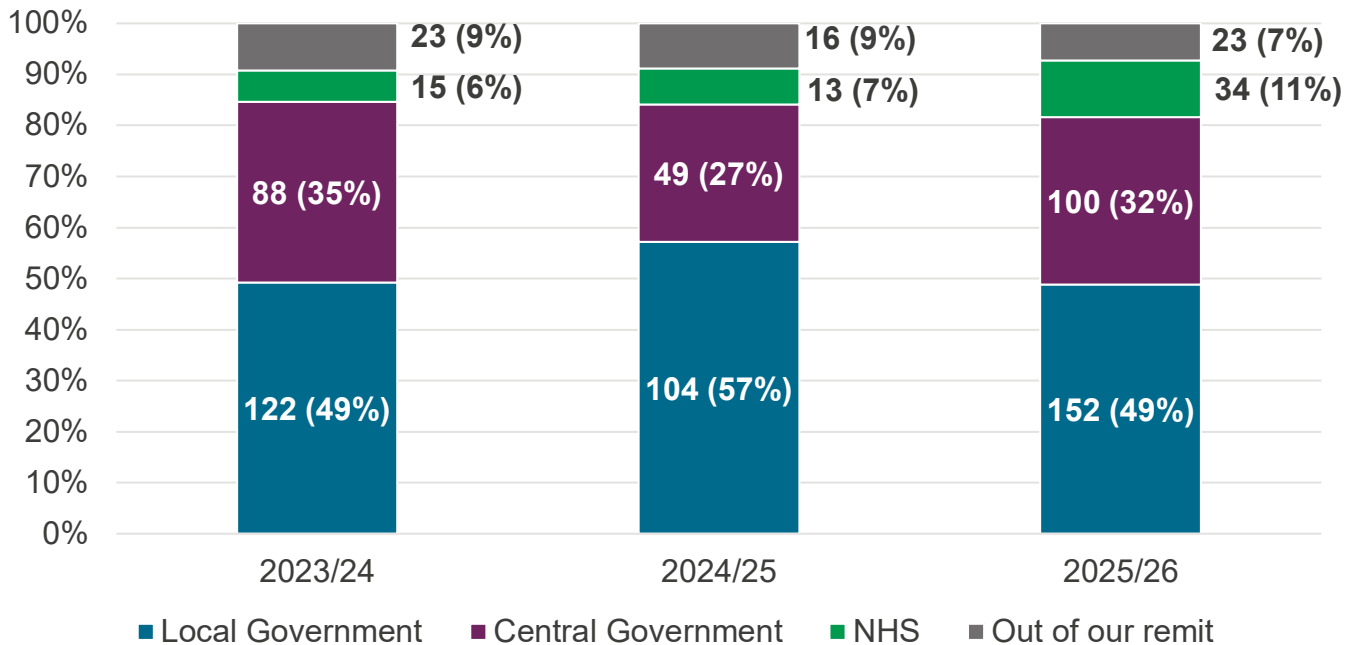
Source: Audit Scotland, Correspondence database

**Most of our correspondence is about local government, but an increasing proportion relates to central government and the NHS**

**10.** [Exhibit 3 \(page 8\)](#) shows that an increasing proportion of the issues of concern we received were related to the central government and NHS sectors with a smaller proportion of concerns received regarding local government compared to 2024/25.

**Exhibit 3****Number and percentage of concerns by sector 2023/24 to 2025/26**

An increasing proportion of our concerns relate to central government and the NHS.



Source: Audit Scotland, Correspondence database

**11.** Of the 152 local government issues of concern received, 93 per cent were mainly about councils. In 2025/26, local government issues of concern also included one objection to accounts. This compares to four objections in 2024/25 and three in 2023/24.

**12.** There are some recurring themes in the issues of concern raised with us about local government. Of note this year were concerns about:

- Governance, accountability and scrutiny
- Procurement
- Education and children's services.

**13.** These topics were also notable themes in our 2024/25 annual report.

### More issues of concern related to central government bodies in 2025/26

**14.** In 2025/26, we received 100 issues of concern relating to central government bodies, compared to 49 in 2024/25.

**15.** The issues of concern we received regarding central government related to a wide range of issues such as Governance and transparency, Financial management and Procurement, with 19 concerns received in

summer 2025 specifically regarding delays in the implementation of the McCloud remedy for public sector pensions.

### **Most issues of concern about the NHS did not relate to a specific NHS board**

**16.** We received 34 issues of concern about the NHS in 2025/26, compared to 13 in 2024/25.

**17.** The concerns raised regarding NHS bodies were mainly focused on Governance and transparency and Quality and safety.

### **We received more issues of concern about bodies that we do not audit**

**18.** Twenty-three of the concerns received in 2025/26 (seven per cent) related to bodies that were outside of our remit. This was an increase from the previous year (16 cases), although the proportion of issues of concern about bodies outside of our remit was less than last year (Exhibit 3). Issues of concern outside our remit may include concerns around charities, public bodies outside of Scotland or private companies. With the introduction of the new Helpdesk system for submitting correspondence, which went live in April 2026, we should see a proportionate reduction in the number of issues of concern we receive regarding bodies that are outside of our remit.

## 2. Outcomes for correspondence 2025/26

### We use correspondence to inform our audit work

19. There are four potential outcomes for the issues of concern we receive ([Exhibit 4](#)). Audit Scotland's correspondence team, in collaboration with auditors, uses technical and professional judgement in deciding what action to take. While we recognise that the issues our correspondents raise are important to them, we must ensure we use our resources carefully and focus on issues relevant to audit work.

### Exhibit 4

#### Outcomes for correspondence

<p><b>Audit work</b></p>	<p>Some issues of concern relate to a topic that we are already covering in our audit work. The auditors can include this as part of the audit process. We may be able to provide correspondents with findings of this work, but generally auditors would only report significant findings in the relevant published audit report.</p> <p>In some cases, the concerns we receive may lead to us carrying out specific audit work to examine the issue. If appropriate, we would publish the findings of this work on our website.</p>
<p><b>Audit intelligence</b></p>	<p>We may conclude an issue of concern does not warrant specific audit work, but it can still inform the work we do. Along with other sources of intelligence, the information from correspondents may be helpful to the auditors in carrying out their work.</p> <p>It can help us to identify trends in public bodies that we may need to examine.</p>
<p><b>We cannot take any action</b></p>	<p>We may conclude that we cannot act on an issue of concern. For example, if a correspondent is unhappy about a council's planning decision or how a health board has handled a complaint.</p> <p>Where possible, we will refer correspondents to the public body or a regulator that may be able to help.</p>
<p><b>Concern outside our remit</b></p>	<p>We cannot examine issues of concern about bodies that we do not audit. A <a href="#">list of the public bodies we audit</a> is available on our website.</p> <p>If possible, we will suggest other organisations that may be able to help.</p>

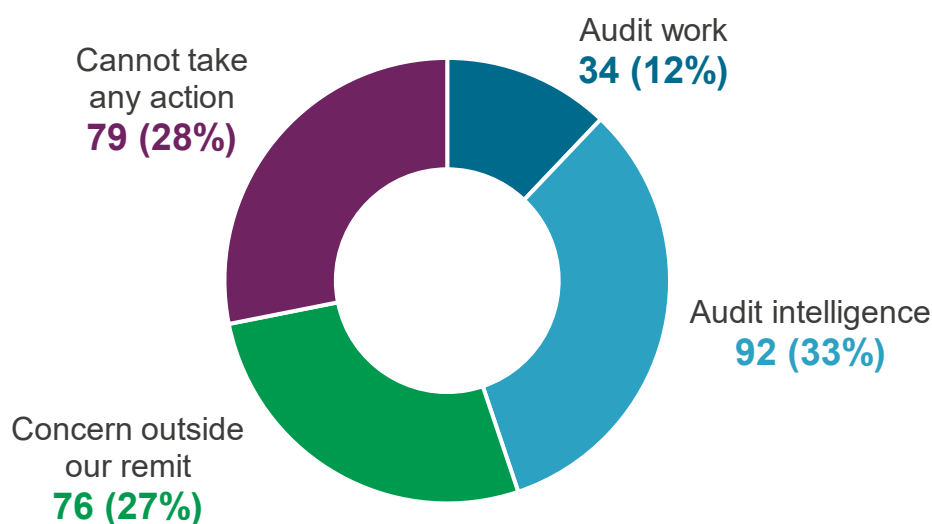
Source: Audit Scotland, 2026

## A lower proportion of issues of concern were included in our audit work or used as intelligence in 2025/26

**20.** There has been a decrease in the proportion of issues of concern that were included in audit work or used as audit intelligence this year, with 45 per cent of issues of concern receiving these outcomes ([Exhibit 5](#)). This compares to 48 per cent with these outcomes last year. As noted in paragraph 18, with the introduction of the new Helpdesk system, we will present information when correspondents are submitting issues of concern which will be clear about what we can and cannot assist with.

### Exhibit 5 Outcomes for 2025/26 issues of concern

The most common outcome was for issues of concern to be used as audit intelligence.



Source: Audit Scotland, Correspondence database

**21.** The proportion of cases which were either included in our audit work or used as audit intelligence was highest for the central government sector (56 per cent) compared to local government (46 per cent) and NHS (35 per cent) sectors.

**22.** We use relevant intelligence from correspondence when planning audit work and in developing our programme of performance and Best Value audits. For example, auditors have drawn on concerns raised through correspondence when planning and developing proposals for audit work.

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# 3. Whistleblowing

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## We received more whistleblowing disclosures this year

**23.** Workers, as described by the guidance accompanying the Public Interest (Prescribed Persons) Disclosure Order (2014), can raise disclosures about fraud, corruption or wrongdoing within the public bodies we audit. Our role is to provide workers with an alternative method for making a protected disclosure where they do not feel they can contact the public body directly.

**24.** We take our whistleblowing responsibilities very seriously and have a process in place to ensure we deal with disclosures appropriately.

**25.** Whistleblowing cases are included in the figures for issues of concern reported in the previous chapters. In 2025/26, we received 48 whistleblowing disclosures, an increase on the 26 received in 2024/25.

**26.** The 2025/26 breakdown by prescribed person is as follows:

- Auditor General – 24
- Accounts Commission – 16
- Audit Scotland – 8.

**27.** Audit Scotland, the Accounts Commission and the Auditor General and the auditors they appoint do not have the power to issue fines or enforcements on the public bodies we audit. The legislation does not place any additional power or duty on ‘prescribed persons’ and we do not have a legal obligation to act on a whistleblowing disclosure.

## Outcomes for whistleblowing disclosures

- Issues raised in ten disclosures were included as part of routine audit work.
- Issues raised in 14 disclosures were considered as useful audit intelligence.
- We could not take any action in relation to four disclosures as the concerns raised were outside the scope of our audit work. Nonetheless we shared this intelligence with the auditors for information.

- Eighteen cases related to bodies that were outside of our audit remit. Where possible, we signposted whistleblowers to other organisations that may be able to assist.

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# 4. Our performance in 2025/26

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## We performed well in relation to target response times

**28.** We have two key performance targets relating to response times for concerns: to acknowledge receipt of all concerns within five working days; and to provide a final response within 30 working days.

**29.** During 2025/26, we acknowledged 99 per cent of concerns within five working days and 99 per cent received a final response within 30 working days (99 per cent and 100 per cent respectively in 2024/25).

**30.** Delays in responding to cases included:

- Required additional audit input or extended investigation.
- Response times from auditors.

**31.** The correspondence team comprised a correspondence manager and a correspondence officer. The cost of handling correspondence in 2025/26 was around £115,500, around an 11 per cent decrease compared to costs in 2024/25. This includes time spent by our correspondence team on managing cases, training and some of our auditors' input. We revised our staffing model for handling correspondence this year, in anticipation of the introduction of the new Helpdesk system, which significantly reduced direct costs while maintaining a high standard of performance. The overall cost will be higher, as most auditors record time on items of correspondence as part of their annual audit work.

**32.** For more information about the correspondence function please visit our [website](#).

# Correspondence and whistleblowing

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ISBN 978 1 918486 12 4