

Audit scope

# NHS in Scotland 2026

NHS performance, sustainability and reform

AUDITOR GENERAL 

Prepared by Audit Scotland  
June 2026

## Background

Each year, the Auditor General for Scotland produces a report on the NHS in Scotland that provides an overview of the financial and operational performance of Scotland's NHS.

This year's report will follow the [NHS in Scotland 2025](#) report, which noted that despite a real-terms increase in funding, NHS Scotland is not in a financially sustainable position, and NHS boards are still struggling to break even.

The report noted that NHS Scotland's performance had not improved in line with commitments made by the Scottish Government.

Improvements in productivity and reform of the health and care system are essential if health outcomes are to get better, health inequalities are to be reduced, and service delivery is to improve.

The Operational Improvement Plan, Health and Social Care Service Renewal Framework

and the Population Health Framework, published in 2025, set out the key principles for delivering reform. But their ambitions are long-standing and have yet to be delivered.

Most of the actions in the Operational Improvement Plan are due to be delivered by March 2026, with the two Frameworks working to a longer-term ten-year horizon.

In November 2025, the Scottish Government announced that two sub-national structures, Scotland East and Scotland West, had been set up to deliver the objectives of the Service Renewal Framework and the Population Health Framework.

These new structures are expected to produce a consolidated financial plan for Scotland East and Scotland West for 2026–27, which is intended to support a significant reduction in certain NHS boards' deficits by 2028–29.

## What this audit will look at

The overall aim of the audit is to answer the question: What progress has the NHS in Scotland made towards achieving financial sustainability, and how well is it performing and implementing reform?

As part of this, we will answer the following questions:

- How well are the Scottish Government and NHS boards managing the financial position of the NHS in Scotland, and how much progress has been made towards medium-term financial sustainability?
- How well is the NHS in Scotland addressing operational challenges and performing against national commitments?
- How effectively is NHS Scotland implementing its planned system-wide reform, and what impact is this having on the sustainability and quality of services?

## How we will carry out this audit

We will review and analyse information from a wide range of published reports, strategies and data. We will also draw on the audited annual accounts of NHS boards, annual audit reports and wider audit intelligence.

This will be supplemented by review and analysis of a range of national performance data, including key waiting times standards, and through interviews with senior officials in the Scottish Government and from across NHS boards. We will also review the key plans and frameworks that the Scottish Government have/are publishing this year, as outlined above.

## What we want to happen as a result

We want this audit to provide assurance to the Scottish Parliament, the public and other stakeholders by increasing transparency and enabling greater scrutiny of NHS Scotland's performance and finances. It is also intended to provide a better understanding of how effectively reform of the NHS is progressing and inform wider assessments about the sustainability of the NHS in Scotland.

## Timetable

We plan to publish the report on behalf of the Auditor General in December 2026.

Following publication, the Auditor General will present our findings to the Scottish Parliament's Public Audit Committee.

## Contact

If you have questions about this audit, please contact the Audit Manager for the audit, [abullough@audit.scot](mailto:abullough@audit.scot).

For information on how we collect, use and store personal information as part of our audit work, please refer to the privacy notice on our website.