

Audit scope

Sustainability of adult social care

ACCOUNTS COMMISSION 

Prepared by Audit Scotland
June 2026

Background

Adult social care services in Scotland are planned and commissioned by Integration Joint Boards (IJBs), with their partner councils responsible for delivering these services. These services are provided by a mixture of public, private and third sector providers as well as unpaid carers.

Social care in Scotland continues to face significant pressures. Key risks include a severe workforce shortage, record-high waiting lists for assessments, unsustainable financial pressures on IJBs, alongside rising demand and complexity of care from an aging population. Sustainability is threatened by a reliance on short-term funding, high staff turnover and service rationing.

The [Independent review of adult social care in Scotland](#) recommended improvements when it was published in 2021, with some recommendations progressed through the [Care Reform \(Scotland\) Act 2025](#). However, population health outcomes in Scotland are failing to improve with more people spending

time in ill health and with a widening gap between the poorest and the wealthiest.

Our [community health and social care: performance 2025](#) report found that Integration Authorities (IAs) and Health and Social Care Partnerships (HSCPs) are struggling to keep up with increasing demand and progress with improvement.

Our [IJB financial bulletin 2024/25](#) highlighted a £450 million budget gap for 2025/26. This highlights the significant financial pressures facing the health and social care system, and the need for reform to achieve financial sustainability.

Why this audit is important

Adult social care in Scotland is a crucial service that helps people get the support they need to live as independently and comfortably as possible, whether at home or in residential care.

It is important to assess how sustainable the delivery of adult social care in Scotland is.

This will include assessing how well managed the resources are in delivering adult social care, and what progress is being made to reform services.

What this audit will look at

The audit aims to answer the following questions:

- What are the main pressures affecting the delivery of adult social care services in Scotland? This will include a consideration of demand, availability of services, funding and workforce.
- How well are the resources for Scotland's adult social care services managed? This will consider workforce pressures and how these are being addressed, and how public money is used to support adults' social care needs.
- What progress has been made in improving and reforming adult social care services across Scotland since the publication of the Independent Review of Adult Social Care in Scotland in 2021?

How we will carry out this audit

We will use a range of evidence to develop judgements and recommendations. We will review and analyse a range of documentation and data from the Scottish Government, COSLA, The Improvement Service, Public Health Scotland, councils, IAs, Scottish Care, Coalition of Care and Support Providers and third sector organisations.

We will interview representatives from relevant stakeholder groups, including those outlined above. We will carry out fieldwork in four council areas to assess how these issues are impacting at a local level, to

highlight areas of good practice and innovation that we find. We will also use our fieldwork to highlight areas of particular concern.

What we want to happen as a result

This report will provide an independent assessment of the challenges facing adult social care, and how services are being reformed to ensure sustainability and make recommendations for improvement. It aims to provide assurance to the Accounts Commission, the public and other stakeholders, enabling greater transparency and scrutiny about how sustainable adult social care services are. It will also aim to identify any areas of good practice that can be shared with the wider sector including third sector and private providers.

This work will also inform future work on social care on behalf of the Accounts Commission.

Timetable

We plan to carry out the fieldwork during 2026 and publish the report on behalf of the Accounts Commission in May 2027.

Contact

If you have questions about this audit, please contact our communications team on media@audit.scot.

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