Our work and impact

Annual review 2025/26

ACCOUNTS COMMISSION

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Welcome

The past financial year continued to present significant challenges across local government. We've reported that the demand for services and the costs of providing them continue to grow, while funding has not kept pace and continued to stress the need for urgent redesign of services to address the scale of financial and service pressures. Importantly, we've continued to emphasise that key decisions about priorities should be informed by meaningful engagement with communities, especially those whose voices are not always heard.

Financial audit is the foundation of our reporting, providing assurance on how public money is managed. It is part of a vital early warning system. And because audit delays can signal issues within a council, an auditor or both, it is essential for all parties to work together to get back on track – that's why we developed our Response Framework (see How we work).

Importantly, our work continues to highlight good practice, making recommendations and providing tools like checklists to support councillors in their decision-making. Where we identify areas of significant concern, we share learning across local government – this year, issues have included cybersecurity and governance (see Our reporting).

The impact of our work continues after publication. We meet with councils to discuss our findings on statutory reports and the improvements we expect to see. We also hear what is working, learning about local pressures and successful initiatives (see Our impact). As annual audit work progresses, we track progress on implementing recommendations.

In 2025/26, we examined issues that require other key partners to show leadership – flood resilience, care experience and delayed discharges from hospital. These reports were produced with the Auditor General, and Commission members joined him and audit teams in giving evidence to the Parliament's Public Audit Committee.

The year ahead brings change for us – three Commission members will be departing at the end of their term so we will be recruiting new members. Meanwhile, we will publish work on areas within our new work programme, including housing and digital leadership, as well as continuing to report on the finances of local government as the 2027 local elections approach.

I'm very much looking forward to the year ahead.

Jo Armstrong
Chair, Accounts Commission for Scotland

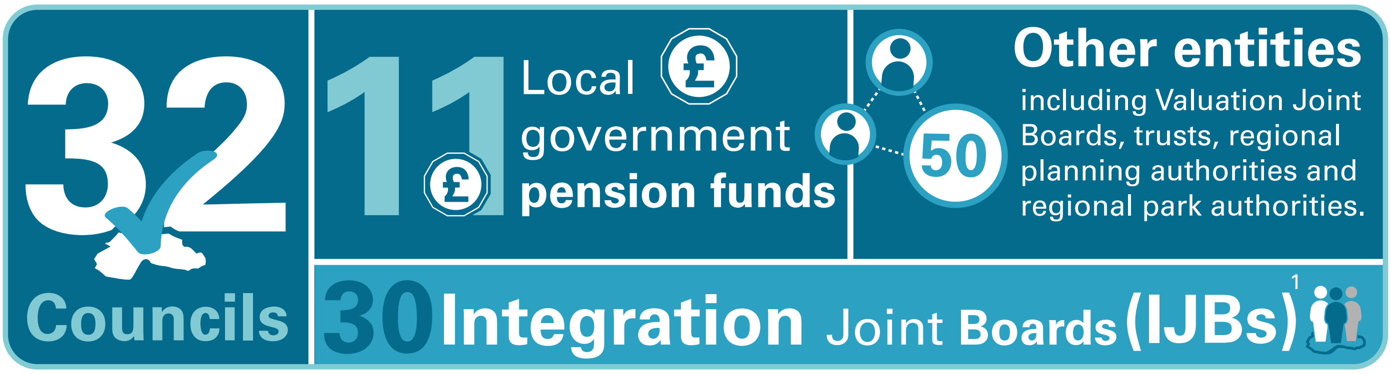
Our reporting

Reporting in public is central to our role of holding local government to account and supporting improvement. We report on how well councils manage and report their finances, on how well they achieve Best Value in their use of public money, and on issues of importance to people's quality of life and the services they use and rely on.

Journey of a report

Financial audits

We oversee the annual audit of all local government accounts in Scotland, carried out by Audit Scotland and private firms contracted on our behalf. Financial audits are the bedrock of the assurance we provide about how taxpayers' money is managed, and they inform the areas where we want to help drive improvement.



Note. 1 These are partnerships between councils and NHS boards to plan community health and social care services

Audit covers more than reviewing an organisation's accounts. It also considers governance and leadership, financial management, and the authority's use of resources to improve outcomes. During 2025/26, auditors' work continued to raise significant concerns about the financial sustainability of councils and Integration Joint Boards (IJBs), reporting that councils and IJBs are overspending because of wider financial pressures. Auditors also reported that elected member scrutiny of workforce restructuring could have been clearer, and IT assurance remains a recurring risk across councils.

The annual audit process can also act as part of a wider 'early warning' system, with delays sometimes signalling underlying issues within a local government body.

All but eight of the audits undertaken during 2025/26 were completed by 31 March 2026. All of the 2024/25 accounts we audited were judged to be true and fair, and for almost all accounts, auditors gave unqualified opinions. Auditors gave a qualified opinion on the following:

- The 2024/25 accounts for Glasgow City Council, due to delays in the audits of two group entities, which meant the auditors were unable to obtain sufficient audit evidence.
- The 2023/24 accounts for Comhairle nan Eilean Siar, because a 2023 cyber-attack left key elements of the Comhairle's accounting records inaccessible and meant auditors could not obtain sufficient appropriate evidence on which to conclude their work (the impact of the cyber-attack at Comhairle nan Eilean Siar has meant that the focus is still on the 2023/24 accounts).

As highlighted in our Annual Assurance and Risks Report, some councils struggled to meet statutory deadlines during 2025/26, with some challenges in meeting agreed audit timeframes. These delays have an impact on accountability and reporting of risks. This is an area we will continue to monitor, ensuring auditors and audited bodies continue to work collaboratively to secure timely, high-quality audit delivery.

An unqualified opinion means the auditor considers the accounts are 'true and fair' and comply with accountancy standards and legislation. The auditor has no significant concerns about matters contained in the accounts.

A qualified audit opinion means the auditor wishes to draw attention to specific matters in the accounts. This could be because aspects of the accounts don't comply with legislation or standards, are judged to be factually inaccurate or incomplete, or have been presented incorrectly.

Raising of concerns from accounts

Under the Local Government (Scotland) Act 1973, the Controller of Audit can report to the Accounts Commission on matters of concern identified during audit work. This is an additional safeguard that allows us to respond to any serious issues, and highlights lessons other councils can learn to help safeguard public money.

In 2025/26, the Controller of Audit produced three such reports:

- Glasgow City Council: Senior officer exit packages
  Following on from an independent investigation of the issue, this report found the processes, decisions and actions that enabled five senior council officers to take significant early retirement and redundancy payouts fell short of the behaviour and standards expected of public servants.
- Comhairle nan Eilean Siar: Cyber-attack affecting operations and services
  As well as considering the immediate and ongoing impacts on the Comhairle, we emphasised that all Scottish councils must learn lessons given the growing reliance on digital across all service areas and the dynamic nature of cyber threats and risks.

- Clackmannanshire and Stirling Integration Joint Board: Securing a section 95 officer
  The IJB was without a designated section 95 officer (often referred to as a 'chief finance officer') for a two-month period. This meant the IJB failed to meet its legal requirements, despite partners covering day-to-day financial work. We consider this a serious governance failure, with wider learning for all IJBs.

In response to each report, we set out clear expectations of the actions the council should take in response to the issues identified. These actions are followed up by auditors as part of their annual work.

'Comhairle nan Eilean Siar welcomes the publication of the Accounts Commission's report. The report illustrates the scale of the cyber-attack's impact. We will review the findings of this report in detail and use the Commission's recommendations to inform our ongoing work to improve cybersecurity resilience and our business continuity protocols. The report rightly recognises the significant risk of cyber-attacks.'

Malcolm Burr, former Chief Executive, Comhairle nan Eilean Siar

Ensuring Best Value

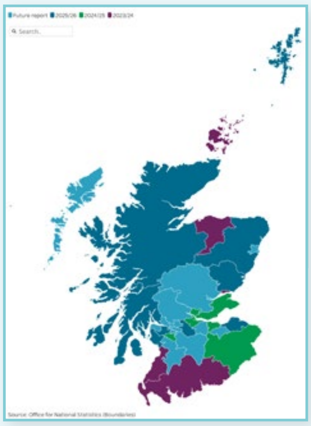
Councils in Scotland have a legal duty to take actions to achieve continuous improvement, ensuring efficiency and effectiveness. This is known as 'Best Value', and we assess this for each council each year alongside the financial audits.

Under the current Code of Audit Practice, we also consider a particular Best Value theme each year and report on this for each council as well as a national report. In our audit work carried out in 2025/26, the theme was transformation and the national report on this was published in May 2026: Delivering for the future: Transformation.

Also under the current Code, we publish at least one in-depth Best Value report on each council. These reports are produced by the Controller of Audit and discussed in public at our meetings.

Best Value reporting

Link to online interactive map



We can respond to reports in a number of ways (see the 'How we work' section for more details) but we usually issue 'findings' which explain the actions we expect the council to take.

We meet with senior officers and councillors to discuss our findings, and auditors undertake work to follow up progress in subsequent years.

In 2025/26, we published a thematic report – Delivering for the future: Responding to the workforce challenge – and eight reports on Best Value:

- Argyll and Bute Council
- The Highland Council
- Renfrewshire Council
- East Lothian Council
- North Lanarkshire Council
- North Ayrshire Council
- Shetland Islands Council
- Aberdeenshire Council.

‘We were pleased that our strong connections with our communities and partnership working were highlighted in the Accounts Commission’s report and that we are seen as a well-run council. The report recognised the significant financial challenges we are navigating. We look forward to discussing the findings and using the recommendations that follow to underpin our activities over the months ahead.’

Jim Savege, Chief Executive, Aberdeenshire Council

Important national issues

Through our work, we highlight the major changes needed in local government if services and finances are to be sustainable in the future.

We provide a national overview of finances and performance across local government in Scotland, as well as recommendations to support improvement. Importantly, these reports also look at the finances of IJBs, given they are responsible for significant spending and are increasingly posing a financial risk to council budgets due to rising demand and costs.

We published five overview reports in 2025/26:

- Local government budgets 2025/26
- Local government performance: Spotlight on culture and leisure services
- Community health and social care: Performance 2025
- Local government in Scotland: Financial bulletin 2024/25 with a later supplement on the Scottish Budget 2026/27
- Integration Joint Boards: Finance bulletin 2024/25.

In these reports, we found that councils and IJBs risk becoming financially unsustainable without major reform, because of rising costs, growing demand, and constraints on funding. Local authorities have made significant savings, but many are still using reserves to balance their budgets, which cannot continue.

Difficult choices are needed, including how services will be prioritised and redesigned, which will require strong leadership and meaningful engagement with communities.

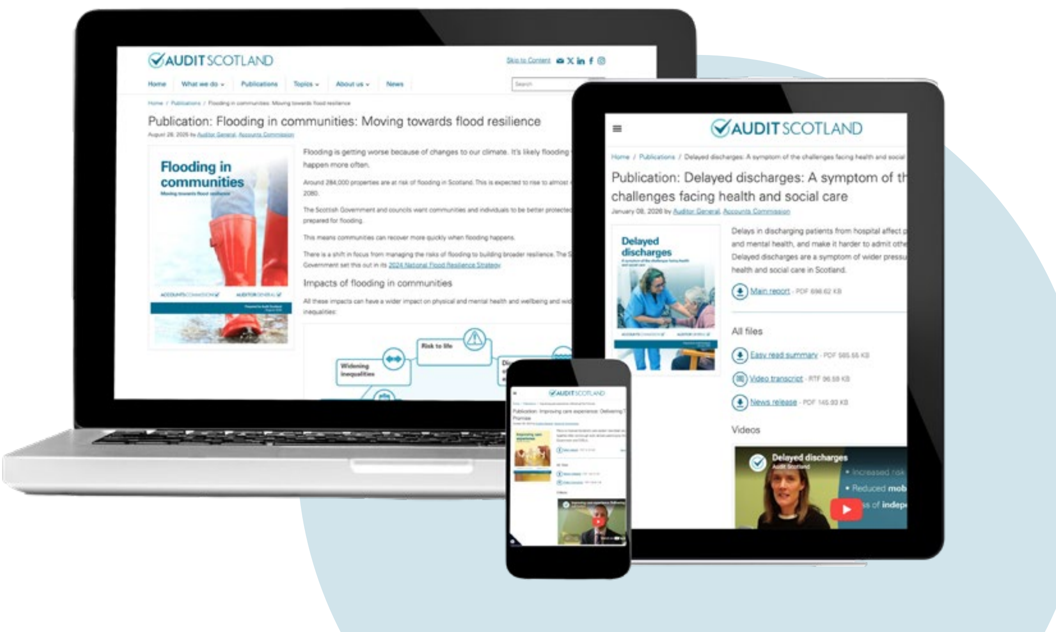
> ‘The Accounts Commission report on Integration Joint Board finances confirms the stark reality these partnerships face; that severe financial challenges continue to pose a risk to the sustainability of social care, which threatens the everyday lives of our most vulnerable citizens and communities.’
>
> Paul Kelly, COSLA Health and Social Care Spokesperson Councillor

We also deliver a programme of performance audits, looking at key policies and services that impact people’s lives. We look at how well services, projects and polices are being managed and delivered, with targeted recommendations for improvement.

Because responsibility for many services and policies is shared between the Scottish Government and local authorities, some of these audits are delivered jointly with the Auditor General for Scotland (who reports on all devolved public bodies in Scotland other than local government bodies).

In 2025/26, we published three performance audit reports, all jointly with the Auditor General:

- Flooding in communities: Moving towards flood resilience
- Improving care experience: Delivering The Promise
- Delayed discharges: A symptom of the challenges facing health and social care.



Blogs

We sometimes supplement our reporting with blogs, to enhance the communication of key messages from our reports to stakeholders and service users. This brings a direct perspective from the Controller of Audit and members of the Commission on some of the major issues facing councils including financial sustainability, workforce, and cybersecurity. See 'Our impact' for more information.

In 2025/26, the Controller of Audit shared blog posts via LinkedIn on the subjects of:

- Supporting improvement, delivering for the future – workforce planning where she discussed the Commission's reporting on workforce planning across Scotland's councils and the common themes from audit work including recruitment and retention.
- Responding, recovering and rebuilding following a cyber-attack focusing on the significant impact these attacks have – on communities and staff – and what it takes to respond, recover and rebuild.
- Annual Assurance and Risks Report highlighting the recent publication which pulls together the recurring themes from across 2024/25 annual audits for Scottish councils and IJBs, with the aim of supporting improvements within individual bodies and across the sector.

Our impact

Public audit has an impact beyond reporting on annual accounts. Our job is not just to ensure financial reporting is true and fair. It's to consider whether local authorities are spending public money well, and to support improvements to the services that people and communities across Scotland use and rely on every day.

Public audit also serves a wider democratic purpose by supporting and strengthening transparency and accountability, helping our wide range of stakeholders understand how local authorities are performing.

Making a difference

Through engagement with local government stakeholders, we know our reports act as a catalyst for councils to review their own structures, processes and services:

- The key message in our report on the cyber-attack in Comhairle nan Eilean Siar was 'not if, but when' and has resulted in many councils reviewing their own arrangements – Dumfries and Galloway Council being just one example.
- Following our report on senior officer exit payments at Glasgow City Council, auditors are closely examining decision-making around workforce restructuring, particularly where councils are using this as a way to manage financial pressures.

The Commission's Best Value reporting is also supporting improvement:

- Moray Council has made significant progress across the full range of findings made by the Commission and auditors. The 2024/25 annual audit report on the council stated:

> 'The council has taken positive steps to implement the recommendations raised in the prior year reporting and it is clear the council has embraced the recommendation process. By building these elements into business as usual, a trajectory of sustained improvement is evidenced.'

- East Renfrewshire Council has improved its employee survey response rate, following a specific finding on this in our Best Value report and a robust discussion at our follow-up visit. The council's 2024/25 annual audit reported that the rate improved from 24.6 per cent in 2023 to 54.17 per cent in 2025. The next survey is due in 2027.

- Scottish Borders Council has improved its public reporting on transformation. From Q2 2025/26 onwards, there are more focused 'Transformation Project Updates' included in its quarterly Corporate Performance Report.
- Renfrewshire Council – in 2024, the Accounts Commission published two reports on Renfrewshire Council's approach to meeting demand for school places in Dargavel village. By 2025, there was strong evidence of positive change.

Progress at Renfrewshire Council

January 2024

Serious weaknesses identified in the council's community engagement, and urgent improvement required to rebuild trust with the community.

August 2024

The council had taken steps to improve engagement, including consultations, meetings, and opportunities for feedback.

June 2025

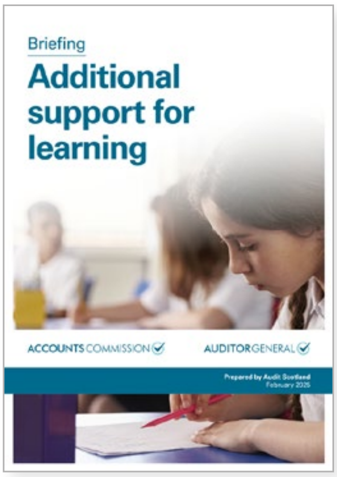
The council's Best Value report and recent audit show a refreshed approach to consultation and engagement is now in place across the council and although it's early days, it is clear that the council is working hard to build trust and confidence with all communities across the region.

Audit work undertaken during 2025/26 found that many councils had made significant progress with implementing findings made by the Commission. Councils where all previous Best Value recommendations have been addressed include:

- South Ayrshire Council (notably improvements in relation to monitoring and tracking the benefits of its transformation programme)
- Dumfries and Galloway Council (including improved performance management arrangements to assess the impact of work to deliver its Council Plan)
- Moray Council (importantly, improved collaborative working among elected members)
- Falkirk Council (including ensuring effective governance arrangements for managing its 'Council of the Future' programme).

Our joint work with the Auditor General also continues to strongly support parliamentary scrutiny, including of how well particular outcomes or objectives are being achieved. MSPs as well as third sector organisations routinely use our findings to drive accountability and change:

Additional Support for Learning (ASL)



- The briefing's 'Key facts' caught the attention of stakeholders, noting that **40 per cent** of pupils in publicly funded schools are recorded as receiving additional support.
- In May 2025, in response to the recommendations made by our briefing, the Scottish Government made a commitment to:
  - a data summit with councils to support data improvement
  - a cross-party roundtable with councils to discuss ASL improvements in schools, and building on that, undertaking a review on ASL.

The data summit was held in November, providing a first step in addressing gaps in data and different practices across councils. In December, the Scottish Government included the outcome data of pupils with additional support needs in its National Improvement Framework Interactive Evidence Report for the first time.

- The cross-party roundtable took place in September, and a focused review (led by Janie McManus) was reported on 12 March 2026. If its recommendations are implemented effectively, this could address part of the concerns/issues identified in Audit Scotland's report.
- Audit Scotland will carry out more detailed work to follow up on the recommendations made in our briefing in due course.

The Promise – following publication of the joint report

- Scottish Government, COSLA, Solace, The Promise Scotland and the Independent Strategic Advisor (ISA) took the unusual step of issuing a joint statement, reflecting shared responsibility for delivering The Promise.
- The Promise Oversight Board Chair wrote to the Education, Children and Young People Committee Convener with reflections on the report.
- The Promise Scotland published an update linked to the report's recommendations.
- During 2026, ISA will visit all local authorities to hear about progress to keep The Promise and committed to sharing her findings from local visits with Audit Scotland.
- The Education, Children and Young People Committee's Legacy report (from Session 6) recommended that any successor committee engage with care-experienced people and familiarise itself with the report.

Reaching audiences

We want our work to continue to address issues that impact individuals, communities and organisations across Scotland. We aim to ensure our work is accessible and relevant, and we take a range of approaches to maximise the impact of our reporting. Below are some examples of how we did this during 2025/26:

- We expanded the use of **interactive data tools**, which we first introduced in March 2025. The tool has since been used to support our audit report on delayed discharges, and to share data on the performance and the finances of IJBs.

  The tool is intended to allow members of the public to see how their local council or IJB is doing. It also gives those involved in commissioning or providing services a way of seeing how they compare with others and should prompt them to carry out further analysis and identify how they can improve.

- We know that our **checklists** are useful in supporting both scrutiny and self-assessment within local authorities. For the Local government in Scotland: Financial bulletin 2024/25 we produced a checklist for elected members, containing a set of questions for them to consider when assessing their councils' financial sustainability and how well finances are being managed.

On a sample basis, a review of around a third of council 2025/26 budget papers demonstrated that councils had made substantial progress with incorporating the Commission's expectations, as set out in this report, into the budget documents presented to elected members.

- **Case studies** are an effective way of illustrating the issues covered in our reports. They allow the public to see what their local council is doing in practice or how an issue affects their local area, and they support local authorities to learn from each other.

  Our joint report with the Auditor General for Scotland on Flooding in communities included a mix of case studies from urban and rural areas, showing the impacts of coastal and river flooding and work being done to address them.

'A partnership initiative led by the Tweed Forum, alongside the Scottish Government, Scottish Environment Protection Agency and Scottish Borders Council, aims to use nature-based approaches to restore the Eddleston River and help to protect communities from flooding.'

For every report we publish, we produce a range of tailored and targeted communications outputs, ensuring our reports and key messages are accessible. We also share our reports directly with relevant local stakeholders, including community groups and voluntary organisations. All community councils with active email addresses receive a link to our reports by email. Local media receive a copy of the report and news release, with local coverage helping broaden our reach across communities.

This work means our reports are often featured prominently in the news, widely shared on social media and quoted in Parliament, reaching the widest possible audience.

In January 2026 alone, three very different publications – on delayed discharges, Best Value in North Lanarkshire and local government finances – were all reported either locally or nationally, with very high levels of social media engagement.

As well as working with the news media on our reports, we undertake wider-ranging interviews and discussions about the local government sector and the issues it faces.

During 2025/26 two notable interviews were with:

- Public Finance magazine, the trade title for the UK's public finance and accountancy professionals. Interview with Jo Armstrong.
- the Local Government Information Unit an independent local government thinktank. Interview with Jo Armstrong and Andrew Burns.

We work on the public's behalf, so it's vital that we are as transparent as possible. We meet in public, but for some agenda items, discussion takes place in private. In each case, the meeting agenda provides the reason, and the minutes clearly describe what was discussed and decided.

For our public sessions, anyone can register to watch online, view the recording (on YouTube) or read the transcript. These are shared on our meetings hub on our website alongside agendas, public papers and detailed minutes.

How we work

Planning our work programme

Throughout the year, auditors assess and highlight areas of risk across councils, as well as examples of good practice, and report these to the Controller of Audit, who provides us with updates at each of our meetings.

At each Commission meeting (11 per year), we discuss and debate current and emerging issues and consider draft reports – such as those set out in '[Our reporting](#)'– before they get published.

In March and September each year, we come together with Audit Scotland colleagues to discuss and consider the key risks and current issues facing local government and to consider important intelligence such as the data in the Local Government Benchmarking Framework.

At these sessions, we establish what we think should be the focus of our work for the coming year. The choices we make about what we report on are guided by our five strategic priorities, set out in our current strategy. In 2025, we consulted widely on our work programme to ensure our reporting remains relevant. Our key stakeholders indicated that we should focus on the following during the next few years:

- **Digital in local government**
- **Health and social care services**
- **Housing and homelessness**
- **Child poverty.**

This directly informed the development of our work programme. With one exception – child poverty, which is being covered in other audit work – the above priorities all feature in our refreshed work programme for 2026/27 and beyond. To that list we have added **school education**, which we consider to be significant as it is the largest area of spending by councils.

We also intend to increase our focus on the **key local services** that impact people's lives on a daily basis.

Responding to issues of concern

A key focus during 2025/26 was developing and publishing a Response Framework to set out transparently how we will use our statutory powers as set out in the Local Government (Scotland) Act 1973.

We have a statutory role to secure the audit of the accounts of local government bodies and to report publicly on their finances and performance to assure taxpayers that public money is well spent. A key part of this role is highlighting where we have concerns about how public funds are being managed, and the impact that might have on people who use services.

We engaged with COSLA, Solace and Directors of Finance during the framework's development and have committed to reviewing how it is working after a year (in March 2027).

Engaging with stakeholders

We want stakeholders, including the public and councils, to trust and have confidence in our work. Only by understanding what is important to them can we deliver reports that are valued, credible and drive improvement. Our reflective approach to ensuring that our reports are as impactful as possible means that we intend to produce more blogs, short reports and continue to develop different ways of presenting our findings to ensure reach across the range of audiences we target.

While we work and report independently, we engage with representative stakeholders on our work programme proposals, including:

- council leaders, chief executives and directors of finance
- IJB chief officers
- other key professional groups
- sector bodies like COSLA and the Improvement Service
- third sector organisations, often accessed through the network of Third Sector Interface (TSI) organisations who hold directories of local community and voluntary sector organisations
- Scottish Government (including the Cabinet Secretary for Finance and Local Government, Permanent Secretary and directors whose remits impact local government)
- the Scottish Parliament's Local Government, Housing and Planning Committee.

Meaningful and purposeful engagement is integral to all audit work undertaken on behalf of the Commission by teams across Audit Scotland. Our reporting in 2025/26 was informed and supported by engagement with stakeholders including:

- Advisory groups on each audit, including an Equalities and Human Rights Advisory Group, helping embed equalities and human rights consideration in our audit work.
- A roundtable with IJB chief officers and chief financial officers in January 2026 to discuss the key messages emerging from audit work for the IJBs finance bulletin prior to its publication.

- Discussions with councils' directors of finance on the issues arising across our overview work including the Local government budgets and Financial bulletin reports.

In addition, after each Best Value or section 102 report on an individual council or IJB, we meet with the council chief executive and political leader (or IJB chief officer and chair) and other senior figures. The purpose of the meeting is to discuss the report and the actions the council or IJB plans to take in response, as well as seek their views on the audit process.

To maximise the value of the time spent visiting councils for these meetings, we often take the opportunity to hold broader discussions on topical issues or to see examples of innovation or collaboration in service delivery. Below are examples of insights gained during 2025/26:

- North Ayrshire Council's investment in solar farms – the first local authority in Scotland to do so, learning from experience in England – and community-led advice and support services.
- Shetland Islands Council's direct engagement with, and in, local communities and major transport projects such as fixed inter-island links and the Fair Isle Ferry replacement.
- North Lanarkshire Council's collaborative working with public and third sector partners, and use of community hubs to integrate a range of local services to meet local needs.

At each Commission meeting, the chair, Jo Armstrong, reports publicly on the individuals, organisations, and groups she has engaged with.

Improving public performance reporting

As part of our duty to hold local government to account and support improvement, we publish a 'direction' to councils about publishing information that will enable comparisons of their performance with others and over time. Councils must also show how well they are improving local outcomes in partnership with other public bodies.

Our new Statutory Performance Information (SPI) Direction applies to councils' performance reporting for 2025/26 onwards. In April 2025, we published guidance to help councils understand what they need to do to comply, and this guidance has since been updated. The guidance includes examples of good practice in meeting specific requirements in relation to:

- Community planning
- Financial sustainability information
- Self-assessment and peer support
- Timeliness of performance reporting
- Accessibility of performance information.

Effective performance reporting helps people understand how well their council is doing, and the reasons for changes in how local services are provided. The new SPI Direction reinforces the need for councils to be transparent about their performance and decision-making, as well as the value of working with and learning from others to support improvement.

Improving scrutiny

We work closely with other bodies to make sure public sector scrutiny is targeted, proportionate and coordinated. During 2025/26, the Controller of Audit led work with the Scrutiny Coordination Group to improve and streamline this work, in particular the process around local scrutiny and the coming together of partners as part of 'local area networks'.

Find more information on our work on improving scrutiny on our website.

About us

Our purpose

Our purpose is to hold councils and other local government bodies in Scotland to account for their finances and performance, and to support improvement. We do this by securing the audit of all local government bodies, reporting independently and publicly, and making recommendations. Importantly, our key messages and recommendations are based on robust audit evidence.

We are passionate about helping to improve the services used by people across Scotland every day.

Who we are

Our work is guided by Public audit in Scotland 2023–28, a shared statement of purpose between the Accounts Commission, the Auditor General for Scotland and Audit Scotland, which sets out a vision of ensuring public money is spent well.

(The Auditor General is responsible for the audit of all other devolved public bodies in Scotland; Audit Scotland is the organisation that provides services to the Accounts Commission and to the Auditor General).

Commission members

The Commission comprises of up to 12 individual members appointed by (but working independently from) Scottish ministers. They come from across Scotland, from varied backgrounds, and bring a broad range of experience and skills to our work. Information about our current members can be found here.

Members are appointed for a four-year period and can be reappointed for a further four years. They are remunerated (paid) for 2.5 days per month, except for the chair (10.5 days) and the deputy chair (4.5 days).

Costs

In 2025/26, £194,000 was spent on members' remuneration, national insurance contributions, travel and subsistence. We publish quarterly information on our spending.

The Commission's income, operating costs and other expenditure are part of Audit Scotland's budget. More information on 2025/26 income and expenditure can be found within Audit Scotland's annual report.

Each year, we are mindful of the need to be as efficient as possible in the use of resources, as well as considering our environmental impact. During 2025/26, we moved two of our meetings online, and members use centrally booked public transport wherever possible, when travelling on Commission business.

Our plans for 2026/27

In 2026/27, we will:

Continue our Best Value reporting for the following councils:

- Angus, Inverclyde (both already published), Glasgow City, West Dunbartonshire, East Ayrshire, Midlothian, Stirling, West Lothian, Perth and Kinross, Aberdeen City.

Publish reports on:

- Housing in Scotland (joint with the Auditor General), Digital leadership in local government
- Transformation, council budgets for the current year (both already published), the finances of councils and IJBs.

Progress audit work on:

- Social care, school education, and other key local services.

Engage with stakeholders on:

- our recently updated work programme to ensure our key audit work remains relevant
- our reports, to ensure that they have impact and support improvement
- a review of the use of our Response Framework one year on
- the new Code of Audit Practice, applicable from the audit of 2027/28 onwards, to ensure they are clear about how our approach to auditing Best Value has evolved.

Build relationships and gain insights

- Building on the more structured approach to engagement developed in 2025/26, we will continue to build on this to ensure our audit work remains relevant, credible and supports improvement.

Member recruitment

- As three members of the Commission come to the end of their term, we will be recruiting new members from a range of backgrounds, with relevant skills and experience and from across Scotland.

Our work and impact

Annual review 2025/26

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