

Audit scope

School workforce

ACCOUNTS COMMISSION 

Prepared by Audit Scotland
August 2026

Background

Councils have statutory duties to provide and improve school education in Scotland.

In 2025, councils employed around 53,000 whole time equivalent teachers in primary, secondary and special schools across Scotland. Councils also employed almost 17,000 whole time equivalent pupil support assistants in addition to a range of other support staff in schools.

Demographic change means that the school-aged population is expected to fall to around 639,700 pupils by 2035, a decline of around 17 per cent from 2022. Primary school rolls are already falling, and secondary schools are projected to follow, although trends vary across councils.

Our previous briefing on [Additional Support for Learning](#), highlighted the large increase in pupils recorded as receiving additional support for learning and providing this support is an increasingly core part of what classroom teachers do.

Our previous work on [Delivering for the future: Responding to the workforce](#)

[challenge](#), highlighted the need for councils to progress workforce planning.

Why this audit is important

Education is the service area which accounts for the largest proportion of council spending. Around three-quarters of councils' expenditure on education is on employee costs, totalling around £5.8 billion in 2024/25.

Effective workforce planning helps councils to have the right people with the right skills in the right place at the right time. This is particularly important in the context of changing demand for services, such as reductions in pupil numbers and planned reductions to teachers' class contact time.

A high-quality school workforce that reflects changing pupil needs and numbers is important for pupils' learning experiences.

This audit can provide an independent assessment of how well councils are planning for the school education workforce and addressing workforce challenges.

What this audit will look at

The audit aims to answer the following questions:

- How effective is councils' school workforce planning and the associated governance and oversight arrangements?
- What are the workforce planning challenges for schools and how well are councils identifying and responding to these?
- To what extent are councils assessing the impact of workforce decisions and challenges on pupils' learning experiences?

Many council and school staff support education, but our focus is on the primary, secondary and special school workforce working directly with children in classrooms. We have previously carried out detailed audit work on funded early learning and childcare (ELC). The funded ELC workforce is not a focus for this work.

Our work will focus on councils. While the Scottish Government sets national education policy, we are not auditing the Scottish Government. We will consider local actions that councils are taking to plan and manage their school workforce in response to national policies.

How we will carry out this audit

We will review publicly available information about the school workforce from national sources. Alongside this, we will analyse local workforce planning documents and other school workforce information from councils.

We will interview a range of officials from relevant national stakeholders including the Convention of Scottish Local Authorities, the Association of Directors of Education in Scotland and trade unions and other representative bodies.

We will also carry out fieldwork in a sample of councils. This will include interviewing relevant officers to provide illustrative examples of the varying challenges and actions being taken across council areas.

What we want to happen as a result

We want this audit to provide the public with assurance on how effectively councils are planning the school workforce and addressing challenges to support pupils' learning experiences.

The report will illustrate school workforce planning arrangements across councils, alongside local examples of challenges and complexities. We also want to identify and share any good practice on how councils are addressing workforce challenges.

Where appropriate, we will make recommendations to councils on actions to improve how they manage the school workforce.

Timetable

The work will be carried out in 2026/27. We plan to publish the report on behalf of the Accounts Commission in August 2027.

Contact

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

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