

Audit scope

Scottish Fire and Rescue Service

Joint audit and inspection of SFRS's management of estate, fleet and equipment

AUDITOR GENERAL 



**HM Fire Service
Inspectorate
in Scotland**

Prepared by Audit Scotland and HM Fire Inspectorate in Scotland
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Background

In 2018, Audit Scotland [published an update](#) on the Scottish Fire and Rescue Service (SFRS). The report included important messages relating to SFRS's use of resources. These included highlighting that SFRS would be unable to address the £389 million capital backlog without transformation of its delivery model and additional capital investment. It also called for more effective partnership working to make efficient and effective use of public resources.

In 2019, [HMFSI highlighted](#) significant challenges around an ageing fleet, procurement processes and health and safety, and called for greater collaboration and investment. Subsequent Service Delivery Area inspections reports in [2023](#), [2024](#) and [2025](#) suggested a deterioration in the SFRS estate and a need for sustained investment. In [2026](#), HMFSI reported that the SFRS was facing a substantial maintenance and replacement backlog in its training estate.

The SFRS estimates that it needs £80 million in annual capital funding over the next ten years. The 2026/27 Scottish Budget allocated £48.4 million capital to the SFRS. By 2025, the SFRS estimated the capital investment backlog for property, equipment and fleet had risen to £800 million.

Addressing the capital investment backlog is increasingly challenging for the SFRS due to public funding pressures and changing operational demand. Key issues include:

- 14 out of 355 stations are affected by Reinforced Autoclaved Aerated Concrete (RAAC) causing structural safety concerns.
- A lack of suitable station facilities and equipment to allow firefighters to decontaminate after incidents, increasing the risk of fire contaminants being carried back into stations, vehicles, homes and affecting firefighters, their colleagues and families.

- A changing climate context, including increased wildfire risk and flooding, and approaching net zero target deadlines.
- Increased recognition of equalities issues around recruitment and lack of dignified spaces (eg, separate dormitories, toilets and showers for men and women).

Why this joint audit is important

Maintaining and modernising assets is vital to delivering a safe, effective and sustainable emergency response service in Scotland. Capital investment backlogs, evolving operational needs, and health and safety requirements are putting increasing pressure on estates, fleet and equipment. Short-term funding allocation and uncertainty makes long-term budgetary and asset planning to address changing needs difficult.

What this joint audit will look at

The proposed scope of this joint audit is to provide an assessment of how effectively the SFRS is using and investing in its current estate, fleet and equipment.

The audit aims to answer these questions:

- How effectively does the SFRS invest in and use its assets?
- How effective is the SFRS's planning for future investment in and use of its assets?

The audit will not focus on workforce or training, except where they directly affect estates, equipment and fleet. It will reference but not examine in detail the findings of the [2026 SFRS Service Delivery Review](#).

How we will carry out this joint audit

We will review documents and carry out data analysis. We will interview key stakeholders, including the SFRS, Scottish Government, representative bodies, other blue light services, and COSLA, who work in partnership with SFRS. We will visit a sample of SFRS properties and speak to frontline staff.

What we want to happen as a result

The audit will identify key challenges for the SFRS in managing its estate, fleet and equipment. It will identify good practice, promote value for money and recommend ways to improve efficiency and long-term planning, while maintaining assets intended to keep communities across Scotland and the wider environment safe.

Timetable

We plan to carry out fieldwork in late 2026 and to publish the findings on behalf of the Auditor General for Scotland and the Chief Inspector of HM Fire Service Inspectorate in Scotland in March 2027.

Following publication, the findings will be presented to the Scottish Parliament's Public Audit Committee.

Contact

If you have questions about this audit, please contact us at media@audit.scot and HMFSI@gov.scot.

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