

News release

Embargoed until 00:01 hours, 23 February 2026

Delivering independent, high-quality audit

Scotland's public spending watchdogs are seeking views on their plans to ensure the delivery of independent and high-quality public audit in the future.

Audit Scotland has launched a consultation on the draft new Code of Audit Practice and wants to hear from the public, audit providers, public bodies and other interested parties. The [consultation](#), on behalf of the Auditor General for Scotland (AGS) and the Accounts Commission, is running until the end of March 2026. The new Code will apply from the 2027/28 financial year.

The Code of Audit Practice sets out the principles of public audit in Scotland, and what the AGS and the Commission expect from the audit of public bodies. The consultation draft outlines the arrangements for audit that gives the public and decision-makers assurance about the use of public money and supports Scotland's public bodies to improve financial management and delivery of public services. This includes some important proposed changes following a comprehensive review.

Stephen Boyle, Auditor General for Scotland, said:

'Our overarching vision is that public money is well spent to meet the needs of Scotland's people. Central to this is independent, high-quality audit of how public money is managed and spent.'

'We must also ensure that public audit is fit for the future. The draft Code of Audit Practice sets out how we aim to provide a robust, independent and proportionate public audit model that meets the needs of tomorrow.'

Jo Armstrong, Chair of the Accounts Commission, said:

'Public audit's role in providing assurance and driving improvements in public services is more important than ever.'

'The Code we are consulting on aims to help ensure that public audit continues to support public bodies and help the public and their elected representatives to understand how public money is spent. With that in mind, we want to hear from a wide and diverse group of people and organisations to help shape the future of public audit.'

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Notes to Editor:

1. The consultation is open at <https://audit.scot/news/consultation-on-code-of-audit-practice-2026>. It closes on 27 March 2026.
2. The draft new Code of Audit Practice includes some important proposed changes. These include:
 - Intending to introduce a separate assurance framework for bodies with the lowest levels of expenditure which we consider to be proportionate.
 - In local government, we have removed the perceived overlap between wider scope areas and the arrangements for Best Value by requiring appointed auditors to focus on Best Value. The annual thematic reviews introduced by the previous Code will continue but will be delivered by a central Audit Scotland team on a sample basis.
3. Audit Scotland has prepared this report for the Auditor General for Scotland. All Audit Scotland reports published since 2000 are available at www.audit.scot
 - The Auditor General appoints auditors to Scotland's central government and NHS bodies; examines how public bodies spend public money; helps them to manage their finances to the highest standards; and checks whether they achieve value for money. The Auditor General is independent and is not subject to the control of the Scottish Government or the Scottish Parliament
 - The Accounts Commission is the public spending watchdog for local government. It holds councils and various joint boards and committees in Scotland to account and help them improve. It operates impartially and independently of councils and of the Scottish Government, and meets and reports in public.
 - Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.

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