

Making a complaint

about the Auditor General for Scotland, the Accounts Commission or Audit Scotland



Prepared by Audit Scotland
May 2026

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You can find out more and read this document using assistive technology on our website www.audit.scot/accessibility.

If something goes wrong or you are dissatisfied with our work, please tell us.

We have one complaints handling procedure covering the Auditor General for Scotland, the Accounts Commission and Audit Scotland. The procedure covers general complaints and complaints related to data protection.

Audit Scotland deals with complaints on behalf of the Auditor General for Scotland and the Accounts Commission. This sets out our complaints procedure and what you can expect from us.

Complaints handling principles

The Scottish Public Services Ombudsman (SPSO)'s [complaints handling principles](#) are embedded within our complaints handling procedure, to help ensure it is fair and easy to understand.



What is a complaint?

We regard a complaint as any expression of dissatisfaction about our action or lack of action, or about the service we provide.

What can I complain about?

You can complain about things like:

- failure or refusal to provide a service
- inadequate quality or standard of service, or an unreasonable delay in providing a service
- dissatisfaction with one of our policies or its impact on the individual
- failure to properly apply law, procedure or guidance when delivering services
- failure to follow the appropriate administrative process
- concerns about how personal data is collected, used, stored, or shared
- conduct, treatment by, or attitude of, a member of staff, or others working on our behalf, eg a contractor, agency or consultant.

Data protection complaints

You can complain about:

- concerns about how personal data is collected, used, stored, or shared
- alleged breaches of data protection legislation by the Auditor General for Scotland, the Accounts Commission or Audit Scotland.

Audit Scotland's Data Protection Officer:

- oversees all data protection complaints
- provides guidance and ensures compliance
- acts as contact point with the Information Commissioners Office for requests from the ICO or for reviews referred to the ICO.

What can't I complain about?

There are some things we cannot deal with through our complaints procedure. These include:

- A routine first-time request for a service.
- A request for compensation only.
- Issues that are in court or have already been heard by a court or a tribunal. If you decide to take legal action, you should let us know as the complaint cannot then be considered under this procedure.

- Disagreement with a decision where there is a statutory procedure for challenging that decision (such as for freedom of information and subject access requests), or an established appeals process followed throughout the sector.
- A grievance by a staff member or a grievance relating to employment or staff recruitment.
- Whistleblowing. This will be acted on under our [Whistleblowing policy](#).
- A concern about a child or an adult's safety.
- An attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision.
- Abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our [Unacceptable conduct policy](#).
- Disagreements with our audit opinions or judgements.
- A concern about the actions or services of a different organisation, where we are not involved in the issue (except where the other organisation is delivering services on our behalf). This will be acted on under our [correspondence procedures](#).

Concerns about the organisations we audit

Complaints or concerns regarding public bodies that fall within our remit will not be considered as part of the complaints procedure. More detail and how to raise your concern can be found on our [website](#)

If other procedures or rights of appeal can help you with your concerns, we will tell you about these.

Who can complain?

Anyone can make a complaint to us, including the representative of someone who is dissatisfied with our service. If you are making a complaint on someone else's behalf, you will normally need their written consent. Please also read the section on [Getting help to make your complaint](#).

Children and young people have rights under the United Nations Convention on The Rights of the Child (UNCRC). We follow [child friendly complaints handling guidance for everyone under 18](#), set out by the Scottish Public Services Ombudsman.

To ensure we deal with your complaint effectively please let us know if:

- you are under 18 and have a complaint
- you are complaining on behalf of someone who is under 18

- your complaint is about a matter affecting someone who is under 18
- your complaint is about a data protection issue.

If any of the above, we will handle your complaint under those processes.

How do I complain?

It is usually easier for us to resolve complaints if you make them quickly. You can complain by phone, in writing, email, via our [complaints form](#) or in person at our Edinburgh or Glasgow Offices:

- 4th floor, 102 West Port, Edinburgh, EH3 9DN
- The Athenaeum Building, 4th Floor, South Suite, 8 Nelson Mandela Place, Glasgow, G2 1BT

If you are not sure who to complain to, then contact us and we will direct your complaint to the appropriate person and department.

Whatever way you choose to make a complaint, we will ensure it is dealt with effectively.

When contacting us, please tell us:

- your full name and contact details
- as much as you can about the complaint, including any supporting evidence
- what outcome you are seeking.

We are committed to making our services easy to use for everyone. In line with our statutory equalities duties, we will ensure that reasonable adjustments are made to help access our services. If you have trouble putting your complaint in writing, or want this information in another language or format, such as large font, or Braille, please tell us by using our contact details opposite.

How long do I have to make a complaint?

It is better if you make your complaint as soon as possible, and within six months of:

- the event that you want to complain about
- finding out that you have a reason to complain.

In exceptional circumstances, we may be able to accept a complaint after this time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

Audit Scotland

Head of Performance
and Corporate
Governance
4th floor,
102 West Port
Edinburgh
EH3 9DN

Phone: 0131 625 1500

Email: [complaints@
audit.scot](mailto:complaints@audit.scot)

www.audit.scot



What happens when I have complained?

We will always tell you who is dealing with your complaint and when you can expect to hear from us. Our complaints procedure has two stages:

Stage 1 – Initial contact response

We aim to resolve complaints quickly (where possible, when you first tell us about the issue). This could mean an immediate apology and explanation if something has clearly gone wrong. We will let you know what action we will take to resolve the problem.

We will give you our decision at Stage 1 in five working days or less, unless there are exceptional circumstances. If we cannot resolve your complaint at this stage, we will explain why and tell you what you can do next.

If you choose to, you can take your complaint to Stage 2. You must normally ask us to consider your complaint at Stage 2 either:

- within six months of the event you want to complain about or finding out that you have a reason to complain
- within two months of receiving your Stage 1 response (if this is later).

Stage 2 – Investigation

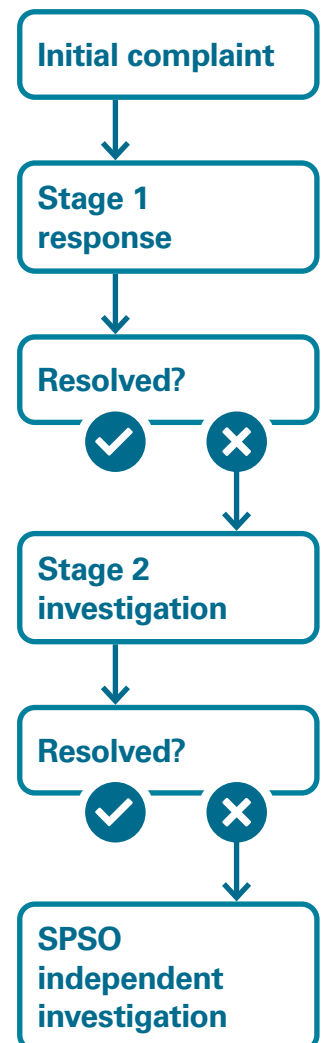
Stage 2 deals with two types of complaint: those that have not been resolved at Stage 1 and those that require detailed investigation.

When using Stage 2 we will:

- acknowledge receipt of your complaint within three working days
- confirm our understanding of the complaint to be investigated and what outcome you are looking for
- try to resolve your complaint where we can (in some cases we may suggest using an alternative complaint resolution approach, such as mediation).

Where we cannot resolve your complaint, we will give you a full response as soon as possible, normally within 20 working days.

If our investigation will take longer than 20 working days, we will tell you. We will agree revised time limits with you and keep you updated on progress.



What if I am still dissatisfied?

After we have fully investigated, if you are still dissatisfied with our decision or the way we dealt with your complaint, you can ask the SPSO to look at it.

The **SPSO** is an independent organisation that investigates complaints. It is not an advocacy or support service (but there are other organisations who can help you with advocacy or support).

You can ask the SPSO to look at your complaint if:

- you have gone all the way through Audit Scotland's complaints handling procedure
- it is less than 12 months after you became aware of the matter you want to complain about
- the matter has not been (and is not being) considered in court.

The SPSO will ask you to complete a complaint form and provide a copy of our final response to your complaint. You can do this online at www.spsso.org.uk/complain/form or call them on Freephone 0800 377 7330.

If you would like to visit the SPSO in person, you must make an appointment first.

Getting help to make your complaint

We understand that you may be unable, or reluctant, to make a complaint yourself. We accept complaints from a person you have chosen to complain for you if you have given them your consent, for example a friend, relative, or an advocate.

You can find out about advocates in your area by contacting the **Scottish Independent Advocacy Alliance**.

You can find out about advisers in your area through **Citizens Advice Scotland** or check your phone book for your local citizens advice bureau.

Review of complaints procedure

We review our complaints handling procedure every three years, or in line with updates from the SPSO. This procedure was last updated in May 2026.

SPSO

FREEPOST SPSO
Bridgeside House
99 McDonald Road
Edinburgh
EH7 4NS

Freephone:
0800 377 7330

[www.spsso.org.uk/
contact-us](http://www.spsso.org.uk/contact-us)



**Scottish
Independent
Advocacy Alliance**
Phone: 0131 510 9410
www.siaa.org.uk

**Citizens Advice
Scotland**
www.cas.org.uk



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