

For everyone under 18

Making a complaint

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



Prepared by Audit Scotland
May 2026

Contents

What is a complaint?	4
Who can complain?	5
How do I complain?	5
Overview of what happens when you complain	6
What happens if you are under 18 and you complain	7
What happens when an adult is complaining on behalf of child	8
What happens when an adult is complaining about an issue affecting a child	9



Accessibility

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

Complaints handling procedure for everyone under 18

When dealing with complaints from children and young people under 18, we will follow the Scottish Public Services Ombudsman (SPSO)'s child friendly complaint handling principles to help ensure our complaints process is fair and easy to understand. You can find more information about these principles on the [SPSO website](#).

If you are over 18, please use our [standard complaints procedure](#).



Source: Scottish Public Services Ombudsman

What is a complaint?

A complaint is when you tell us that you are unhappy about something.

This could be something Audit Scotland did, or how someone from Audit Scotland treated you.

What you can complain about

You can complain if:

- we didn't do what we said we would do
- we didn't reply to you, or we took too long
- one of our rules (policies) affects you
- we didn't do something the right way
- someone from Audit Scotland didn't treat you fairly or kindly.

Things we can't help with

There are some problems we can't deal with through this complaints procedure. These include:

- Asking for a service for the very first time (this is not a complaint).
- Only asking for money or compensation.
- Problems that are already in court or have been decided by a judge or tribunal. If you start legal action, you need to tell us, because we can't look at the complaint anymore.
- Disagreeing with a decision when there is already a special process or appeal system to challenge it.
- Asking for information using special laws like Data Protection or Freedom of Information.
- Complaints from staff about their job or hiring issues.
- Reporting wrongdoing (this will be handled using a different policy called Whistleblowing).
- Worries about a child's or adult's safety (these are dealt with urgently in a different way).
- Trying to reopen a complaint that has already been finished.
- Making rude, abusive, or unproven claims about our staff or organisation.
- Complaints about another organisation that we are not connected to.
- Complaints about our audit decisions or professional opinions.

If there is a better way to help with your problem, we will tell you what you can do next.

Who can complain?

Anyone under 18 can make a complaint under this procedure.

Someone can also complain for a young person.

If you complain for someone else, we will still listen to what the young person thinks.

Children and young people have rights, and we take these seriously.

Please tell us if you are:

- under 18 and want to complain
- complaining for someone under 18
- complaining about something that affects someone under 18.

How do I complain?

You can use our [complaints form](#).

We will make sure the right person looks at your complaint.

What happens when I complain?

We will try to reply within five working days (Monday to Friday).

If it is more complicated, it may take up to 20 working days.

We will tell you what we found and what we will do next.

We will also explain what you can do if you are still not happy.

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



Overview of what happens when you complain

How to make a complaint	Outcomes
 Depending on who is applying, consider the best way to access the complaints system including if the child needs support in making the complaint	• No complaint is made • Suggest another more appropriate process • Complaint is made at stage 1 • Complaint is made at stage 2
Stage 1 response	Outcomes
 • Log, acknowledge and respond in five working days • The process is focused on outcomes for the under 18-year-old	• Complaint is resolved • Complaint is moved to stage 2
Stage 2 investigation	Outcomes
 • Complaint moved from stage 1 or straight to stage 2 • Detailed investigation • The process is focused on outcomes for the under 18-year-old	• Complaint is resolved • Complaint upheld, not upheld or partial finding • Refer to Scottish Public Services Ombudsman
Next steps – internally	Outcomes
 • Issue findings • Lesson learnt • Update monitoring spread sheet	If not satisfied with the response to refer to the Scottish Public Services Ombudsman www.spsso.org.uk/contact-us Freephone: 0800 377 7330

What happens if you are under 18 and you complain

Day-to-day we will:

- listen and talk to you
- let you know if we can deal with it there and then
- check you are ok with the outcome. If you are not happy, we will move your complaint to stage 2 of our procedure
- take a note of what you have said and let you know what we plan to do.

When you complain we will:

- check you are ok to proceed on your own or would like support and who that might be
- ask you to complete the complaint form giving detail of the complaint and how they think the complaint can be resolved.

At stage 1 we will:

- consider the complaint with your best interest
- let you know what we found (a chat maybe the easier way to do this)
- make a written record of the outcomes.

At stage 2 we will:

- investigate and always have your best interest
- give you an explanation of what we have found in writing, but a chat may help you understand the outcome.

What we will do next:

- We will let you know what you may do if you are not happy and we will tell you how to refer your complaint to the SPSO. They would see if we handled your complaint correctly.
- If you need help to refer to the SPSO, we will refer you to someone.

What happens when an adult is complaining on behalf of child

Day-to-day we will:

- listen and talk to the adult and child
- provide a response if it can be dealt with there and then
- check the child is satisfied with the outcome. If not acceptable, to then move to stage 1 or inform why moving to stage 2
- write up record of the conversation and outcomes.

When a complaint is made on behalf of a child, we will:

- check if the child is ok to proceed and seek informed consent that the adult is acting on their behalf
- consider if a responsible adult (someone with legal responsibility for the child) needs to be informed
- ask you to complete the complaint form giving detail of the complaint and how you think the complaint can be resolved
- record the outcomes.

At stage 1 we will:

- consider the complaint with the child's best interest at all times
- inform the child of the findings (a chat maybe the easier way to do this).

At stage 2 we will:

- investigate your complaint with the child's best interest at all times
- provide an explanation of the complaint outcome in writing but a discussion may help the child understand the outcome
- make a written record of the outcomes.

What we will do next:

- We will let you know what you may do if you are not happy. we will tell you how to refer your complaint to the SPSO. They will see if we handled your complaint correctly.
- If you need help to refer to the SPSO, we will refer you to someone.

What happens when an adult is complaining about an issue affecting a child

Day-to-day we will:

- let you know that the child affected has a right to have their views taken into account.

When a complaint is made that affects a child, we will:

- consider ownership of the complaint
- confirm the child consents to the complaint being made on their behalf
- see if responsible person needs to be informed
- consider if this is dealt with under standard complaints procedure
- provide a response if it can be dealt with there and then
- ask you to complete the complaint form giving detail of the complaint and how you think the complaint can be resolved.

At stage 1 we will:

- always consider the complaint with the child's best interest
- inform the child of the findings (a discussion maybe easier for the child).

At stage 2 we will:

- always carry out the investigation with the child's best interest
- provide an explanation of the complaint outcome in writing but a discussion may help the child understand the outcome
- make a written record of the outcomes.

What we will do next:

- explain what you may do if they are not happy and refer you to the SPSO
- ensure the child is informed of the next steps
- signpost to independent advocacy if the child may need help to refer to the SPSO.

For everyone under 18

Making a complaint

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



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

Phone: 0131 625 1500

www.audit.scot