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| Raise an issue  of concern  Please use this form if you wish to raise an issue of concern or whistleblowing disclosure about a public body we audit on behalf of Audit Scotland, the Accounts Commission and the Auditor General for Scotland | |  |
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By completing this form, you understand that Audit Scotland cannot intervene in public bodies’ policies, decisions or actions. We can only examine and report on how they use public money and their processes   
for making decisions and taking action. We use technical knowledge and professional judgement to decide whether we will examine any issue of concern raised. You can find a list of the public bodies we audit on   
[our website](http://www.audit-scotland.gov.uk/about-us/audit-scotland/audit-appointments).

Read this if you wish to tell us about an issue of concern

We always recommend that you raise your issues of concern with the public body concerned in the first instance. Contacting the public body directly is the best way to get the required information and answer any specific issues of concern that you may have.

If you wish to share your issue of concern with us, please copy us into your correspondence with the public body. We share the information we receive with our local auditors. They use this intelligence to add to our knowledge of the public bodies and services we audit.

In general, our work covers concerns that have wide implications rather than those that affect one person or a small number of individuals, unless the issue involves significant sums of money. For example, we can examine issues that relate to how public bodies use public money and the processes they go through to make decisions.

If you think your issue of concern fits within this wider context you can ask us to consider acting on it. If we’re not able to act on the issue you raise we will explain why and where appropriate, we will redirect you to another regulator or public body who may be able to help you.

Read this if you wish to tell us about an issue of concern (disclosure) under our whistleblowing disclosure policy

Audit Scotland, the Accounts Commission, the Auditor General for Scotland and the firms we appoint are prescribed persons under the Public Interest Disclosure Act 1998 (the Act).

This means that whistleblowers (employees) can raise issues of concern with us about fraud, corruption or wrongdoing within the public bodies we audit.

The Public Interest Disclosure Act 1998 (PIDA) provides strong protection for workers who blow the whistle on, or raise a genuine issue of concern about, malpractice – for example, improper professional behaviour – or wrongdoing.

Confidentiality is important and we will always try to maintain your anonymity if possible, however we do share the information you give us with the local auditor. The local auditor will not disclose your personal information or details to the public body, unless you have given your permission. However, you should be aware that, by raising certain issues of concern with public bodies, the public body may be able to deduce your identity. Our policy is that we do not confirm or deny involvement in whistleblowing cases.

Find out more information about whistleblowing on our [website](http://www.audit-scotland.gov.uk/contact-us/whistleblowing) or by writing to us:   
Correspondence team, Audit Scotland, 102 West Port, Edinburgh, EH3 9DN.

Your details

|  |  |
| --- | --- |
| Name |  |
| Postal address or Email address |  |
| Telephone number |  |

Please tell us how you prefer to be contacted:

|  |
| --- |
| Email  Letter  Phone |
| Other  (please specify) |

Relating to the public body you have an issue of concern about, are you a:

|  |
| --- |
| Member of the public  Elected representative  Employee  Ex-employee |
| Other  (please specify) |

About the public body

List of public bodies we audit is available on our [website](http://www.audit-scotland.gov.uk/about-us/audit-scotland/audit-appointments)

Please give details of the public body relating to the issue of concern you want to raise.

|  |  |
| --- | --- |
| Public Body |  |

Are you raising an issue of concern under our whistleblowing procedures (PIDA)?

If so, please complete the following:

|  |  |  |  |
| --- | --- | --- | --- |
| Name |  | | |
| Job title |  | | |
| Are you employed? | By this public body | Another employer | Unemployed |

What actions have been taken to date?

Please provide any details of which bodies you have raised your issue of concern with and the outcome.   
You can either attach any documentation to this form or forward it separately using our email address: [correspondence@audit-scotland.gov.uk](mailto:correspondence@audit-scotland.gov.uk).

Who have you contacted? (please select all that apply)

|  |  |  |
| --- | --- | --- |
| The public body | Its complaint department | Scottish Public Services Ombudsman |
| Other  (please specify) | | |

What was the outcome?

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|  |

Explain how you think we can resolve the matter

What outcome are you expecting from Audit Scotland?

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|  |

Details of your issue of concern

Please provide a summary, including the date, time and details of the issue of concern. You can either attach any evidence that supports your concern or forward separately, using our email address: [correspondence@audit-scotland.gov.uk](mailto:correspondence@audit-scotland.gov.uk).

Please note for system security reasons we can only accept evidence written or submitted electronically in Word, Excel or PDF format. For security reasons we cannot accept evidence submitted by physical media eg DVD, memory stick and dropbox. Please continue on a separate sheet (if required),

What is your issue of concern about?

Briefly describe (bullet points are fine):

• what the issue of concern is about and when did it first come to your attention

• the impact this has on the community, and any risks you need us to consider

• sums of money involved

• the evidence available (see note above).

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Confidentiality of information

Audit Scotland‘s policy is to refer the issue of concern or whistleblowing disclosure to the local auditor of the public body concerned. Confidentiality is important so unless you have given your permission, the local auditor will not disclose this information to the public body. We will always try to maintain your anonymity if possible, however you should be aware that, by raising certain issues of concern with public bodies, the public body may be able to deduce your identity. On this basis, please provide a response to the following questions about permissions:

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| --- | --- | --- |
|  | Yes | No |
| May we tell the public body that an issue of concern has  been raised? |  |  |
| If yes, may we tell them your name if necessary? |  |  |
| May the local auditor contact you for further details if necessary? |  |  |

Local auditors may be an Audit Scotland audit team or a firm appointed by the Auditor General or Accounts Commission.

Please sign this statement

Audit Scotland processes personal information lawfully, fairly and in a transparent manner.

Our [privacy policy](http://www.audit-scotland.gov.uk/privacy#access) provides further information on your rights and how we process your personal information.

|  |  |
| --- | --- |
| Signature: | Date: |

Please email the completed form to [correspondence@audit-scotland.gov.uk](mailto:correspondence@audit-scotland.gov.uk)or post a printed copy to: Correspondence team, Audit Scotland, 102 West Port, Edinburgh, EH3 9DN.