

Technical Guidance Note

TGN 2026/1

Guidance on Potential Misstatements



 AUDIT SCOTLAND

Prepared by Audit Scotland
March 2026

Introduction

Purpose and use of this Technical Guidance Note

The purpose of the modules in this Technical Guidance Note (TGN) from Audit Scotland's Innovation & Quality (I&Q) is to support external auditors

in performing an audit of the 2025/26 Annual Accounts of bodies appointed by the Auditor General and the Accounts Commission.

The TGN concisely explains the appropriate accounting treatment on areas of known complexity or uncertainty to assist auditors in evaluating whether the body has complied with the applicable requirements.

Modules

- [Overview Module: Guidance on areas pervasive to the financial statements in 2025/26](#)
- [Module 1: Guidance on property, plant and equipment in 2025/26](#)
- [Module 2: Guidance on misstatements in provisions, creditors and accruals in 2025/26](#)
- [Module 3: Guidance on misstatements in financial instruments in 2025/26](#)
- [Module 4: Guidance on misstatements in employee benefits in 2025/26](#)
- [Module 5: Guidance on misstatements in local government reserves in 2025/26](#)
- [Module 6: Guidance on misstatements in group financial statements in 2025/26](#)
- [Module 7: Guidance on misstatements in leases and similar arrangements in 2025/26](#)
- [Module 8: Guidance on misstatements in grants and other income in 2025/26](#)
- [Module 9: Guidance on misstatements in other financial statement areas in 2025/26](#)

- [Module 10a: Guidance on misstatements in local government Remuneration Reports \(audited part\) in 2025/26](#)
- [Module 10b: Guidance on misstatements in the Remuneration and Staff Report \(audited part\) in central government in 2025/26](#)
- [Module 11a: Guidance on misstatements in Statutory Other Information in local government in 2025/26](#)
- [Module 11b: Guidance on misstatements in Statutory Other Information in central government in 2025/26](#)
- [Module 12: Guidance on irregular transactions in 2025/26](#)
- [Module 13: Guidance on misstatements in integration joint boards in 2025/26](#)
- [Module 14: Guidance on Local Government Pension Scheme pension fund accounts in 2025/26](#)
- [Module 15: Guidance on misstatements in Section 106 Charities in 2025/26](#)
- [Module 16: Guidance on Charitable NDPBs in 2025/26](#)

Technical Guidance Note TGN 2026/1

Guidance on Potential Misstatements



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 Email: info@audit.scot
www.audit.scot