

Technical Guidance Note

TGN/WGA/25

**Auditor assurance on 2024/25 Whole of Government
Accounts returns**



 **AUDIT SCOTLAND**

Prepared for appointed auditors in local government and central government sectors
18 September 2025

Contents

Overview	3
Introduction	4
1. Auditor Assurance Overview	7
2. Planning Procedures	8
3. Fieldwork Procedures	10
4. Completion Procedures	15
Appendix 1. Auditor Checklist	19
Appendix 2. Guidance for completing WGA returns	22

Overview

Description of return

Whole of Government Accounts (WGA) is the consolidated financial statements for all components of government in the UK. External auditors are required to examine and provide assurance on WGA returns over a prescribed threshold.

Claim reference	Date for unaudited return	Date for audited return set by Treasury and NAO
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WGA 2024/25 for Central Government bodies	15 August 2025	12 September 2025
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WGA 2024/25 for Local Government bodies	29 August 2025	3 October 2025
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Significant risk areas

- 1 WGA returns do not reconcile to audited financial statements
- 2 Incomplete or incorrect elimination of intra-government transactions.

Submission to Treasury

LG_WGAreturns@hmtreasury.gov.uk
wga.team@hmtreasury.gov.uk

Submission to NAO

wgareturns@nao.org.uk

Technical Guidance Note publication date and relevant year

18 September 2025 for 2024/25 returns

Email address for consulting with Professional Support

TechnicalQueries@audit-scotland.gov.uk

Introduction

Purpose

1. The purpose of this Technical Guidance Note from Audit Scotland's Professional Support is to provide appointed auditors with guidance on examining and reporting on the 2024/25 Whole of Government Accounts (WGA) returns of public bodies in Scotland.
2. Appointed auditors are required by the [Code of Audit Practice](#), as part of their audit appointment, to examine and report on WGA returns prepared by audited bodies.
3. Auditors are required to report the results of their examination in an Assurance Statement. The examination and reporting process performed by auditors is therefore described as auditor assurance.

Context for 2024/25

4. HM Treasury prepare WGA for the UK and are responsible for managing the production process. The National Audit Office (NAO) are the group auditor for WGA.
5. The threshold for auditor assurance in Scotland is £2 billion, which is consistent with the threshold set by Treasury for England.
6. Testing and reporting procedures that auditors are required to undertake in respect of providing assurance to the NAO on 2024/25 WGA returns above the threshold is included throughout this Technical Guidance Note and summarised in Appendix 1. The procedures are consistent with the NAO's Group Audit Instructions but tailored to Scottish bodies. Reporting procedures include the submission of an Assurance Statement in a form prescribed by NAO.
7. Although this Technical Guidance Note provides an overview of the process for preparing WGA returns, it may still be necessary for auditors to refer to the source material included at Appendix 2, on which this note is based.
8. No examination is required for bodies below the threshold, although auditors are required to complete the first eight sections of the Assurance Statement (except for minor bodies) and submit it to the NAO. However, the NAO has advised that they may contact auditors of bodies that they consider to be significant to request additional work.
9. The threshold for minor bodies remains at £30 million and this requires to be the case for both 2023/24 and 2024/25.
10. Treasury set a date of 12 September 2025 for central government bodies, and 3 October for local government bodies for the submission of the audited

WGA returns for 2024/25. I&Q advised the NAO that these dates would not be met as audits of the 2024/25 annual accounts would not be complete. Auditors are requested to advise Treasury and NAO of delays to the submission of audited returns.

11. The Comptroller and Auditor General published his report on the 2023/24 WGA in July 2025. It highlighted that a large number of bodies did not submit WGA returns, mainly in English local government. There were however 17 Scottish bodies (twelve in local government and five in central government) that did not submit returns. Auditors should encourage their audited bodies to submit their 2024/25 WGA returns.

Changes for 2024/25

12. The key change from 2023/24 is to streamline the testing requirements and guidance on completion of the Assurance Statement.

13. The NAO have removed the following testing requirements:

- to document how significant risks for the WGA, identified by the NAO, impact on the body
- to address the impact of matters identified in previous years
- to evaluate the additional information provided within the WGA return
- to consider whether the body may have made any CPID common mistakes
- to evaluate the body's processes for ensuring the completeness and accuracy of the WGA return are reasonable

14. Guidance on the completion of the assurance statement has also been streamlined.

Consulting with I&Q

15. Auditors should consult with I&Q by completing the [enquiry form](#) and sending it by email to TechnicalQueries@audit-scotland.gov.uk.

WGA bodies

16. Treasury has produced a [list](#) of all bodies within the WGA boundary for 2024/25. Each WGA body is allocated a counter-party identification (CPID) code by the Treasury.

17. Public bodies are required to complete and submit a WGA return except:

- non-ministerial departments, agencies and health boards as their information is collected as part of the preparation of the Scottish Government Consolidated Resource Accounts

- colleges as their information is collected as part of the Scottish Funding Council return
- bodies that Treasury define as minor. These are bodies below £30 million for gross annual expenditure and income during 2023/24 and 2024/25, and for gross assets and liabilities at 31 March 2024 and 2025. The [CG-03 Confirmation of minor body status](#) form is used to confirm minor bodies. Bodies should send this form to the Treasury by 3 October 2025.

WGA in Scotland

18. In contrast with the other nations in the UK, the provision and audit of WGA returns is not a statutory requirement for public bodies in Scotland. Scottish bodies have been advised by the Scottish Government to follow the Treasury guidance for [central government](#) and [local government](#) bodies in England. Audit Scotland has agreed to arrange for audit work to be carried out in line with the NAO's Group Audit Instructions on a non-statutory basis.

OSCAR II

19. Data is collected for WGA by bodies inputting information directly to the Online System for Central Accounting and Reporting (OSCAR II). Paragraph 4.2.2 of the Treasury guidance for preparers sets out the seven step process for bodies completing and submitting the WGA return.

20. The submission of the information and provision of auditor assurance is completed in 2 cycles:

- Cycle 1 involves the body completing the proformas, submitting the WGA return (referred to by OSCAR II as the auditor report) for auditor examination, and closing cycle 1
- Cycle 2 involves examination of the WGA return/auditor report by auditors, the body making and submitting agreed changes and closing cycle 2.

Balances and transactions with other WGA bodies

A key part of the WGA process is the elimination of transactions and balances between participating bodies. The Treasury guidance provides further information on page 30. The basic principle is that bodies should identify and report transactions and balances with other WGA bodies using their unique CPIDs

21. The elimination process is automated in OSCAR and works on a number of match relationships. Once two reported transactions or balances match each other, the OSCAR system automatically reverses the entries to eliminate them.

1. Auditor Assurance Overview

This chapter provides an overview of the assurance provided by appointed auditors.

Auditor responsibilities

22. The auditor responsibilities in respect of Scottish bodies are summarised in the following table:

Body	Auditor responsibilities
Bodies over the £2 billion threshold	Completing the required planning procedures (see chapter 2) Completing the fieldwork test procedures (see chapter 3) Making judgements on the accuracy of the information within the return, and obtaining the body's agreement regarding any adjustments that are required (see chapter 4) Reporting the results on completion of the examination in an Assurance Statement submitted to the NAO (see chapter 4)
Bodies below the £2 billion threshold- (but not minor bodies)	Responsible for carrying out planning procedure 1, and partially completing the assurance statement and submitting it to the NAO The NAO may request additional procedures if they consider the body to be a significant component.
Minor bodies	No responsibilities

Auditor assurance

23. Auditors should complete the auditor action checklist at Appendix 1 of this note. Actions include planning procedures, fieldwork tests, and required completion procedures. The actions that auditors are required to carry out are discussed in chapters 2 to 4.

2. Planning Procedures

This chapter sets out the procedures that auditors should carry out when planning the examination of the WGA return.

Planning procedure 1 – Requirement for examination

Auditors should establish whether an examination of the WGA return is required

24. Auditor examination and reporting is required where either gross assets (excluding property, plant and equipment and pension assets), or gross liabilities (excluding pension liabilities), or gross income or gross expenditure is above £2 billion. Auditors should enter 'yes' at row 7 of the Assurance Statement if the £2 billion threshold is breached.

25. This should be based on consolidated/group financial statements, where applicable. For local government bodies, expenditure should include service expenditure, other operating expenditure, and financing and investment expenditure, but ignore any statutory adjustments. For central government, it should reflect total operating expenditure plus finance expenditure. Items in other comprehensive income and expenditure should not be included.

26. No examination is required for bodies below the threshold, but auditors should enter 'no' at row 7 of the Assurance Statement, and then complete sections 1 to 7. The partially completed Assurance Statement should then be submitted to the NAO (other than for minor bodies) by emailing wgareturns@nao.org.uk as soon as possible after 6 October 2025.

27. The remaining content of this Technical Guidance Note applies only to the very few bodies in Scotland above the £2 billion threshold.

Planning procedure 2 - ISA (UK) 600 declarations

Auditors should consider whether they can comply with the relevant parts of ISA (UK) 600

28. The NAO is required to comply with ISA (UK) 600 Special Considerations - Audits of Group Financial Statements. The NAO's Group Audit Instructions are designed to ensure that the NAO receive sufficient information and assurances from component auditors.

29. Auditors should be able to confirm compliance at sections 7 and 8 of the Assurance Statement.

30. References to Group Audit Instructions should be interpreted as this Technical Guidance Note. Auditors should confirm that they understand this Technical Guidance Note and the Treasury guidance.

31. Auditors are providing assurance on the WGA returns to the NAO. Auditors should not seek, and the NAO will not enter into, any 'hold harmless' arrangements that may limit the level of assurance provided.

Planning procedure 3 - Materiality

Auditors should establish the amount to be used for materiality, performance materiality and 'clearly trivial threshold'

32. Materiality and performance materiality amounts, as well as the threshold for 'clearly trivial' reporting for the WGA examination should normally be the same as those adopted for the audit of the body's financial statements.

33. The values should be reported at section 9 of the Assurance Statement.

3. Fieldwork Procedures

The purpose of this chapter is to set out the fieldwork procedures that auditors should carry out for 2024/25.

Fieldwork procedure 1 - Validations

Auditors should examine the relevant proformas in the return and:

- confirm that there are no 'hard' validation errors shown
- evaluate whether the explanations for 'soft' validation failures are consistent with their knowledge of the body.

34. Validation checks exist on all tabs and can be viewed on the Validation Report tab. There are 'hard' and 'soft' validation checks to ensure the return has been properly prepared, as explained in the following table:

	'Hard' validations	'Soft' validations
Explanation	Control critical data such as ensuring that the accounts balance	Review expected relationships within the submission
Impact of failure	Prevents the information from being submitted.	Does not prevent the information from being submitted, but the body will have to input explanations into the relevant worksheet
Auditor response	The WGA return presented for examination by auditors must have passed all hard validations, as failure prevents the data from being submitted. Auditors should ask the body to resolve any that are shown.	If the explanations are inconsistent with the auditor's knowledge of the body, the WGA submission should be returned to the body.

Fieldwork procedure 2 - Accounts reconciliation and mapping

Auditors should evaluate whether the WGA return agrees to the financial statements:

a) For bodies that use the TB input method by:

- confirming that the input TB from the auditor report agrees to the TB used in the production of the statutory audited financial statements
- confirming that the mapping of the components' statutory general ledger codes to the WGA standard chart of accounts (SCOA) is reasonable

Fieldwork procedure 2 - Accounts reconciliation and mapping

b) For bodies that use the proforma input method by:

- reconciling the primary statements and notes in the WGA return line by line to the financial statements

35. Bodies are required to populate the template worksheets using information in their 2024/25 financial statements so that a trial balance can be compiled.

36. The trial balance figures are analysed using the Treasury's standard chart of accounts (SCOA) codes. These are 8-digit ledger codes which map to a line in the WGA financial statements. Where a central government body uses the SCOA, the body can choose from two data input methods for completing the DCT:

Input method	Requirements
Trial Balance Input Method (Recommended)	<p>Bodies enter their statutory account code and trial balance amount against the corresponding OSCAR SCOA code.</p> <p>All other auditor report tabs are populated automatically</p> <p>Auditors agree the auditor report 'TB_input_4' tab to the trial balance used to produce the audited financial statements.</p>
Proforma Input Method	<p>Bodies manually enter financial data on a line-by-line basis against each note</p> <p>The SOCI and SOFP tabs are auto populated only</p> <p>Auditors agree all notes tabs in the auditor report (on a line-by-line basis) against the statutory audited accounts.</p>

37. The main allowable difference between the financial statements and the WGA return is for agency transactions. Agency transactions should be grossed up and included within WGA with relevant CPIDs reported to allow for full elimination across all WGA bodies (unless there is an agreement between all bodies to only report their share of costs/income).

38. The following points should be noted:

- OSCAR II requires cash balances to be separately disclosed between commercial bank accounts and cash balances held with the Government Banking Service (GBS). Balances held with CitiBank and RBS under the GBS agreement should be disclosed in the GBS line, rather than with commercial bank accounts.
- tangible heritage assets and investment properties are treated in the WGA return as categories within property, plant and equipment, and intangible heritage assets within intangible assets. Investment properties and material heritage assets will be presented separately in the final WGA financial statements.

39. Auditors are required to confirm the consistency of mapping of transactions and balances from the financial statements to the WGA return between 2023/24 and 2024/25. Any change should result in better quality information. A consequent retrospective restatement may be required.

Fieldwork procedure 3 - Opening balances

Auditors should evaluate whether:

- the pre-populated opening balances in the 2024/25 WGA return agree to the closing balances in the 2023/24 return
- restatements of the opening balances have been correctly classified

40. After the body has entered its CPID, the worksheet is automatically populated with data from the final locked DCT for 2023/24.

41. Auditors are required to confirm that the 2023/24 data has been correctly carried forward. The brought forward figures require to be checked to confirm they reconcile to the closing submission for that year.

42. Auditors should evaluate whether any restatement of the opening balances has been correctly classified as either a :

- restatement to correct the prior year WGA submission (e.g. component did not submit final (Cycle 2) data in the prior year)
- a prior period restatement included in the body's financial statements.

Fieldwork procedure 4 - CPID completeness

Auditors should evaluate whether all expected CPIDs have been reported by using their knowledge of the body and information contained in the annual accounts

43. Auditors are required to use their judgement to conclude whether the CPID transactions are materially complete.

44. In order to ensure that intra-group transaction streams and balances are completely and accurately reported, CPIDs reported for the balance sheet/SOFP and for the CIES/SOCE should be consistent with available financial statements evidence, e.g. related party disclosures, debtor and creditor ledgers etc. Auditors should examine all of the annual accounts, including the management commentary/performance report, and not restrict their consideration to disclosures in the financial statements.

45. Bodies should treat balances and transaction streams with agencies as if they were with the Scottish Government and use that CPID (i.e. SCT075). Bodies are expected to fully reconcile CPIDs with government grant figures.

46. For WGA purposes, CPID transactions should be reported on a gross basis. Where errors are found between income and expenditure, they should not be netted off. The total error should be the total income plus the total expenditure error.

47. Valuation joint boards and regional transport partnerships included in a council's group accounts as associates are not required to provide CPID data in respect of income and expenditure information that requires to be reported in the group accounts. However, councils are required to list the boards/partnerships to which they pay requisitions, and the boards/partnerships are required to identify the relevant councils.

48. Bodies are able to run the Matches Analysis Tool and can use it to identify instances where a counterparty has reported a transaction but the body has not, or where there are differences in the amounts reported for the same transaction.

49. Although potentially useful, the Matches Analysis Tool is a 'live' document and will only include transactions for bodies who have uploaded their WGA return at the point the report was run. Auditors should therefore use their judgement as to whether the use of the matches report is considered useful in the context of local circumstances and will provide meaningful analysis on the completeness of CPID transactions (i.e. evidence of under reported or incomplete CPID).

Fieldwork procedure 5 - CPID accuracy (CG only)

Auditors of central government bodies should evaluate whether the CG-01 form agreement process has been followed

50. For central government bodies, the CG-01 form should include all balances relating to amounts owing from, or income for goods and services provided to, the other central government body. It should be prepared and signed by the provider body before being forwarded to the relevant purchasing body. Agreement is regarded as being achieved when any difference between provider and purchaser is less than £200,000. Provider bodies should ensure that, when they complete the CG-01 form, they include the SCOA code to which they are allocating the balance or transaction. Once an amount has been agreed between two bodies, it can only be amended with their joint agreement.

51. If significant differences are detected between balances or transactions advised by the provider body and those recorded by the purchaser (i.e. one greater than £200,000), both parties are required to work together to ascertain why the difference has occurred. If an error is identified, the body with the error should adjust their records.

52. The CG-01 form should include details of any significant differences, including supporting papers. The supporting papers should include detailed explanations and further information that may be relevant, such as extracts from the financial statements and contracts. A copy of the CG-01 and supporting papers should be attached to the CG-02. If the difference is due to timing, the CG-01 form should carry a brief note to this effect. Where a dispute cannot be resolved, bodies are required to report this to the Scottish Government, and auditors should report significant differences in the Assurance Statement.

53. Where year-end balances or in-year transactions with other central government bodies (except HM Revenue and Customs, National Insurance Fund, and minor bodies) are over £5 million, auditors should:

- evaluate whether the CG-01 agreement process has been followed
- for a sample (determined by each auditor) of CG-01 forms, confirm that the value of balance/transaction has been agreed with the other body or that any mismatch has been reported to the Scottish Government.

54. The £5 million threshold applies to the aggregate for each type of balance or transaction stream with a counterparty. For example, if a body has a number of receivable balances with a counterparty which are each below the threshold but when aggregated exceed it, all balances should be reported.

55. Auditors of local government bodies need not carry out this test.

4. Completion Procedures

This chapter sets out the completion procedures that auditors should carry out after they have conducted the fieldwork procedures.

Completion procedure 1 - WGA errors and adjustments

Auditors should:

- consider errors identified in the fieldwork tests
- agree any adjustments
- prepare the unadjusted errors schedule

57. Auditors are required to accumulate the errors in the WGA return identified in the fieldwork tests and agree these with the body. Auditors should encourage bodies to correct all errors, particularly CPID omissions. Changes may also arise from work carried out by bodies, but any adjustments require to be agreed with auditors.

58. If the body chooses not to adjust the errors identified in the fieldwork tests, auditors should complete the WGA Unadjusted Error Schedule (a separate worksheet accompanying the Assurance Statement) unless the total of all errors is less than £1 million. Unadjusted errors from the audit of the financial statements reported to those charged with governance should also be included in the schedule. The requirements for reporting of unadjusted errors in the schedule are summarised in the following table:

Error value	Reporting requirements	Signing off
Total WGA errors < £1M	Complete schedule as a 'nil return'	Auditor sign off
Total WGA errors > £1M	Report the unadjusted errors Record the journal entries required to correct the errors	Auditor and body's responsible officer sign off
Individual financial statement error > £1M	Report the unadjusted errors separately	
Individual financial statement error < £1M	Aggregate the unadjusted errors into one line	

Completion procedure 2 - Validation of adjustments

Auditors should confirm that agreed adjustments have been made by the body

59. Auditors should:

- advise the body of the adjustments that are required
- check the final version of the WGA return to confirm the adjustments have been made
- pass on certain contact information to the body so that it can be included in the submission (the submission cannot be finalised without this information).

60. Once the return has been submitted, bodies should have passed the final return back to auditors.

Completion procedure 3 – Submission to Treasury

Auditors should complete the Audit Completion Template and submit it and the final WGA return to Treasury

61. Auditors are required to submit the final WGA return and the completed CG-05 Template for the Notification of Audit Completion to the Treasury.

62. Auditors should obtain the WGA return from the body, along with the CG-05 form. The body should have completed Part A of the CG-05, and auditors should complete Part B.

63. The appropriate email address for the Treasury is:

- LG_WGAreturns@hmtreasury.gov.uk (local government)
- CG_WGAreturns@hmtreasury.gov.uk (central government).

64. The Treasury have set a submission deadline of 12 September 2025 for central government bodies, and 3 October 2025 for local government bodies. I&Q advised the NAO that this deadline was not achievable. Auditors should make the submission as soon as reasonably practicable, without compromising audit quality, but should advise the Treasury (using the above addresses) and the NAO at wgaaudit-team@nao.org.uk if the deadlines will not be met.

Completion procedure 4 - Assurance Statement

Auditors should complete and sign the Assurance Statement

65. The NAO produces the Assurance Statement proforma in a specific format in Excel which allows it to be automatically uploaded to a database when submitted. There are some minor changes to the information to be included in

the 2024/25 Assurance Statement, which accompanies this Technical Guidance Note, including:

- changes to the threshold values which trigger specific reporting by auditors on prior period adjustments, materiality and performance materiality
- the requirement for auditors to confirm compliance with the FRC’s Revised Ethical Standard 2024

66. The Assurance Statement comprises of 11 sections as set out in the following table:

Section	Area
1	Information about the body
2-3	Auditor details, including the individual signing the statement
4-5	Information about the body’s accounts, including total income, total expenditure and total assets and total liabilities
6	Information about the audit of the body’s accounts
7-8	Compliance with the Group Audit Instructions
9	Information regarding the materiality used by the auditor
10	<p>Auditors report their conclusions from their examination of the WGA return.</p> <p>References to ‘Auditor Report’ should be read as ‘WGA return’. When evaluating the level of error against materiality, unadjusted errors from the financial statements audit should be added to errors in the WGA return identified in the fieldwork tests to arrive at a total WGA error.</p> <p>Any inconsistency or inaccuracy reported should be explained</p>
11	<p>Administrative information including an estimate of the cost of undertaking the WGA work.</p> <p>This is trying to capture the cost to the public sector and therefore should be an estimate of costs incurred for ASG staff but, in the case of private firms, should be an apportionment of the fee charged for the audit overall</p>

Completion procedure 5 - Submission

Auditors should submit the final WGA return and completed Assurance Statement, and ISA (UK) 260 report to the NAO using the required naming convention.

67. Auditors should submit the following documents to wgareturns@nao.org.uk:

- The final WGA return, where an examination has been carried out (excel).
- Completed Assurance Statement (including the Unadjusted Errors Schedule)(excel)
- A copy of the ISA (UK) 260 report (or full Annual Audit Report, where they are combined) (pdf).

68. Auditors should ensure they use the naming convention for:

- the required submissions using the format CPID_Name of audited body_Document name_audit year, e.g. SFC075_Scottish Funding Council_Assurance statement 2024-25 and SFC075_Scottish Funding Council_Return_2024-25
- the subject line of the emails attaching the required submissions using the format CPID_Name of audited body, e.g. SFC075_Scottish Funding Council.

69. ASG staff should store the WGA return in the appropriate body's 'Financial audit - outputs' library on SharePoint and email a hyperlink to outputs@audit-scotland.gov.uk. Firms should send it (in addition to the NAO) to outputs@audit-scotland.gov.uk.

70. The NAO have set the same submission deadlines as Treasury of 12 September 2025 for central government bodies, and 3 October 2025 for local government bodies. I&Q advised the NAO that these dates would not be met as audits of the 2024/25 annual accounts may not be complete. Auditors are requested to advise Treasury and NAO of delays to the submission of audited returns.

71. Auditors should not complete the Assurance Statement based on unaudited accounts. Auditors should submit an assurance statement based on the audited accounts even if the submission deadline has passed.

Appendix 1. Auditor Checklist

Planning procedures	Yes/No/N/A	Initials/date	W/P ref
1 Have you established whether an examination of the WGA return is required?			
2 Have you considered whether you can comply with the relevant parts of ISA (UK) 600?			
3 Have you established the amount to be used for materiality, performance materiality, and 'clearly trivial' threshold?			

Fieldwork tests	Yes/No/N/A	Initials/date	W/P ref
<p>1 Have you examined the relevant worksheets in the WGA return and</p> <ul style="list-style-type: none"> confirmed there are no 'hard' validation errors shown? evaluated whether the explanations for 'soft' validation failures are consistent with your knowledge of the body? 			
<p>2 Have you confirmed the input method used by the body and for:</p> <p>TB input method:</p> <p>agreed the input TB from the auditor report to the TB used in the production of the statutory audited financial statements?•</p> <p>confirming that the mapping of the components' statutory general ledger codes to the WGA standard</p>			

Fieldwork tests	Yes/No/N/A	Initials/date	W/P ref
chart of accounts (SCOA) is reasonable?			
Proforma Input Method:			
<ul style="list-style-type: none"> reconciled the primary statements and notes in the WGA return line by line to the financial statements? 			
3 Have you evaluated whether:			
<ul style="list-style-type: none"> the pre-populated opening balances in the 2024/25WGA return agree to the closing balances in the 2023/24return? restatements of the opening balances have been correctly classified? 			
4 Have you evaluated whether all CPIDs have been reported by			
<ul style="list-style-type: none"> using your knowledge of the body and information contained in the annual accounts? 			
5 Have you evaluated whether the CG-01 form agreement process has been followed? (CG bodies only)			

Completion procedures	Yes/No/N/A	Initials/date	W/P ref
1 Have you:			
<ul style="list-style-type: none"> considered errors identified in the fieldwork tests? agreed any adjustments? prepared the unadjusted errors schedule? 			
2 Have you confirmed that agreed adjustments have been made by the body?			

3 Have you completed the Audit Completion Template and submitted it and the final WGA return to Treasury?

4 Have you completed and signed the Assurance Statement?

5 Have you submitted the final WGA return, completed Assurance Statement, and ISA (UK) 260 report to the NAO using the required naming convention?

Appendix 2. Guidance for completing WGA returns

The following represent key sources of guidance in respect of the 2024/25 WGA returns and can be accessed by following the hyperlinks or downloaded from Audit Scotland's [Technical Reference Library](#)

[Guidance for preparers of WGA in central government for 2024/25](#)

[Guidance for preparers of WGA in local government for 2024/25](#)

[WGA guidance, templates and checklists](#)

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