Technical Guidance Note TGN/WGA/26

Completion of Auditor Assurance Statement for 2025/26 Whole of Government Accounts



AUDIT SCOTLAND

Prepared for appointed auditors in local government and central government sectors

20 November 2026

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Overview

Description of return
Whole of Government Accounts (WGA) is the consolidated financial statements for all components of government in the UK. Due to a change in requirements for 2025/26, auditors are now only required to complete an Assurance Statement on the WGA returns.

Claim reference	Date for NAO assurance
WGA 2025/26 for Central Government bodies	As soon as practical after signing 2025/26 accounts
WGA 2025/26 for Local Government bodies	As soon as practical after signing 2025/26 accounts

Submission to NAO	Naming convention
wgareturns@nao.org.uk	For email subject: [CPID]_[name of organisation]_[audit year] Document file names: [CPID]_[name of organisation]_[document name]_[audit year]

Technical Guidance Note publication date and relevant year	Email address for consulting with Professional Support
20 November 2026 for 2025/26 returns	TechnicalQueries@audit-scotland.gov.uk

Introduction

Purpose

1. This Technical Guidance Note explains the process appointed auditors must follow for the 2025/26 Whole of Government Accounts returns of public bodies in Scotland.

2. Appointed auditors are required by the Code of Audit Practice, as part of their audit appointment, to report as required on WGA returns prepared by audited bodies.

3. Auditors are required to report information to the National Audit Office (NAO) in an Assurance Statement.

Changes for 2025/26

4. Treasury has removed the Data Collection Tool (DCT) audit thresholds for 2025/26. Consequently, DCT returns no longer require to be examined as part of the reporting process.

5. While no examination is required of the DCT, auditors (except those of bodies listed at paragraph 10 below) are required to provide specified information to the NAO.

Context for 2025/26

6. Treasury prepare UK WGA and the NAO is the group auditor. All bodies, with the exception of those classified as minor bodies, must submit Cycle 1 (unaudited data) and Cycle 2 (updated data based on audited accounts) through OSCAR II. Paragraph 4.2.2 of the Treasury guidance for preparers sets out the process for bodies completing and submitting the WGA return.

7. The submission of the information and auditor reporting is completed in 2 cycles:

- Cycle 1 involves the body completing the proformas with data from unaudited accounts and closing cycle 1
- Cycle 2 involves the body making and submitting agreed changes based on the audited accounts and closing cycle 2. Cycle 2 submission deadlines were:
  - 16 October 2026 for central government bodies,
  - 30 October for local government bodies

8. Auditors are then required to complete the Assurance Statement for local and central government bodies and submit to NAO.

WGA bodies

9. Treasury has produced a list of all bodies within the WGA boundary for 2025/26. Each WGA body is allocated a counter-party identification (CPID) code by the Treasury.

10. 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.

11. For 2025/26 a body will be classified as a minor body where they are below £30 million for gross annual expenditure and income during 2024/25 and 2025/26, and for gross assets and liabilities at 31 March 2025 and 2026.

Scottish arrangements

12. WGA returns are not a statutory requirement in Scotland. However, Scottish bodies are expected to follow Treasury guidance (for central government and local government bodies).

13. The Comptroller and Auditor General's report on the 2024/25 WGA highlighted ongoing non-submission of returns. Non-submissions by Scottish bodies have increased year on year:

Bodies	2024/25	2023/24
Local Government	14	12
Central Government	11	5
Total	25	17

14. Auditors should ensure that audited bodies have submitted the WGA return as part of completing the Assurance Statement.

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.

Auditor reporting

This chapter provides an overview of the reporting required by appointed auditors.

National Audit Office responsibilities

16. The NAO is the group auditor for the Whole of Government Accounts (WGA), with each audited body treated as a component under ISA (UK) 600. Assurance statements are the NAO's primary means of communication with component auditors. The NAO may contact some component auditors to request additional information or supporting audit documentation in Spring 2027.

Auditor responsibilities

17. Auditors are no longer required to examine DCT returns following the withdrawal of the DCT audit thresholds. The NAO requests that all component auditors, except for those bodies noted at paragraph 10 submit the revised Assurance Statement. The figures included should agree to the audited financial statements

18. 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. A link to the Assurance Statement is provided here.

19. The Assurance Statement has four sections. The information required to populate most of the Statement will be available from the audited annual accounts or from the Annual Audit Report. The guidance below provides further assistance on the requirements for each section of the statement.

20. The name of the audited body and the sector should be entered into the top section. The CPID identifier should be entered from the additional CPID list included in the workbook.

Section 1: Information about the component entity

21. Section 1 relates to information about the audited body, including figures from the audited financial statements. The following should be provided on the assurance statement:

Assurance Statement requirements	include
Website link	Provide a direct link to the 20252/6 audited accounts on audited body's website.

Assurance Statement requirements	include
Accounting framework	For example, IFRS(adapted through FreM) for central government or Local Authority code (CIPFA)
Year-end date	Enter year-end date. If this is not 31 March, enter No in box below
Financial information	Key amounts from the audited accounts reported in £000s: • Total assets (all assets including PPE) • Total PPE • Total liabilities • Net pension liabilities/asset (use brackets to for an asset. The comments cell should also be used to explicitly state whether there is an asset or liability.) • Total income (or receipts for receipts and payments accounts) • Total expenditure (or payments for receipts and payments accounts)
Group structure	Confirm whether the audited body prepares group accounts. If so, provide a full list of subsidiaries, associates and joint ventures. Provide details of arrangements which have not been included within the group

Section 2: Information from the statutory audit

22. Section 2 requires information related to the annual audit to be entered. Auditors should document on the Assurance Statement the following information:

- The audit opinion for the 2025/26 financial statements
- A description and value of any modifications – each should be listed separately
- Date of signing of the independent audit report. Although the Assurance Statement includes a prompt to state where the audit has not been signed off, auditors should not complete the Assurance Statement prior to the accounts being signed.
- Description and value of individual unadjusted errors and prior year adjustments
- Details of materiality, performance materiality and reporting thresholds.

- any other matters which the WGA group auditor should be made aware of, which may be relevant to the WGA group audit. For example:
  - Significant matters affecting the WGA, including key judgements, risks of material misstatement, and events after the reporting period.
  - Significant control, governance or compliance issues within the group
  - Significant disagreements and key management representations.
  - Assets, liabilities or arrangements not fully reflected in the financial statements, including shared assets and unconsolidated entities.
  - Current or planned boundary and structural changes, including machinery of government changes and other reorganisations.
- Any other matters that could be significant to the WGA as a whole. Any new or updated audit judgements that the component auditor considers will be significant to the WGA as a whole

Section 3: Component auditor details

23. Section 3 requires information on the appointed auditors to be entered. The following should be entered:

- Name of public sector audit institution or audit firm: either Audit Scotland or name of firm
- Engagement Director/Partner: please provide the name of the Engagement Lead for the audit
- Engagement Manager: please provide the name of the most senior member of the audit team
- Email address: please provide for the person that signed the statement
- Details for both the Engagement Lead and the Engagement Manager should be provided.

Section 4: Assurance Statement sign-off

24. Auditors should:

- provide positive confirmation that they comply with FRC Ethical requirements by entering ‘yes’
- and that they will provide access to files if the NAO require in line with the NAO responsibilities for the group audit (as set out in paragraph 16 above)
- include brief details of the skills and experience of the Engagement Lead for the audit and confirmation that they understand the requirements of WGA.

- sign the Assurance Statement (by entering the name of either the Engagement lead or the Engagement manager) and date it

25. Auditors should then email the Assurance Statement to wgareturns@nao.org.uk using the naming convention for:

- the assurance statement using the format CPID_Name of audited body_Document name_audit year, e.g. SFC075_Scottish Funding Council_AssuranceStatement_2025-26

- the subject line of the emails attaching the assurance statement using the format CPID_Name of audited body, e.g. SFC075_Scottish Funding Council.

26. For providing the Assurance Statement to Audit Scotland:

- 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. ASG staff should document the work completed on the Assurance Statement within the A06 file.

- Firms should send it (in addition to the NAO) to outputs@audit-scotland.gov.uk.

27. While the NAO have not yet set a submission deadline, they have requested that the assurance statement be provided as soon as possible following the audited body's WGA submission and the signing of the Independent Auditor's Report. Auditors are requested to advise NAO of any significant delays to the target completion dates that impact the submission. The NAO have advised that a submission deadline may be introduced at a later date and this guidance will be updated to reflect any changes as Audit Scotland become aware of them.

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