

# 2024-25 Audit Scotland's annual statement on efficiency, effectiveness and economy

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## Background

1. The Public Services Reform (Scotland) Act 2010, section 32(1)(b) requires listed public bodies to publish a statement in relation to efficiency, effectiveness and economy as soon as possible after the end of the financial year.
2. The following statement sets out the steps that Audit Scotland has taken in 2024/25 to improve its efficiency, effectiveness and economy in the exercise of its functions.
3. Further information on this and our audit work is contained in our Annual Report and Accounts 2024/25 which is on our [website](#).

## Introduction

4. Audit Scotland is a statutory body that supports the Auditor General and the Accounts Commission in making sure public money in Scotland is used properly, efficiently and effectively by undertaking audits and investigations of Scottish public bodies.
5. To ensure objectivity in our work, Audit Scotland is independent of the Scottish Government and ministers. The independence, quality and timeliness of audit are essential to the public interest.
6. Maintaining our independence from those we audit limits our ability to share services. However, where sharing is possible, we have done so.

## Efficiency, effectiveness and economy improvements during 2024/25

7. The Scottish Commission for Public Audit (SCPA), established under Section 12 of the Public Finance and Accountability (Scotland) Act 2000, examines our proposals for the use of our resources and expenditure and reports on them to the Parliament. Our budget proposals can be found on the Scottish Parliament's [website](#).
8. In 2024/25, we delivered an underspend to budget of £2.0 million with our budget including a savings target of £1.4 million. The total £3.4 million in efficiencies and savings was 8.9 per cent of our total budget.

**9.** A summary is provided below:

- Non-cash pensions £1.7 million (non-recurring)
- People costs £1.2 million (£0.9 million recurring)
- Other expenditure £0.3 million (£0.2 million recurring)
- Non-cash car leases £0.2 million (non- recurring)

**10.** People cost savings are due to the forward planning of vacancy management in the knowledge that the vacancy target was increasing from two per cent to five per cent in the 2025/26 budget.

**11.** Other expenditure savings are mainly due to reduced expenditure on car leases and planned efficiencies on administrative expenditure.

**12.** The saving in non-cash car leases is attributable to numbers of eligible drivers decreasing at a faster pace than planned.

**13.** Audit Scotland continues to work with other scrutiny bodies to make sure that the scrutiny of local government is better targeted and more proportionate to the identified risks.

**14.** Sharing services and resources within the public sector allows economy of scale cost and efficiency savings. Where sharing does not impact our independence, we have done this. For example:

- We use the Public Contracts Scotland portal to procure services for Audit Scotland, the Auditor General and the Accounts Commission where it is beneficial to do so.
- We are part of the Scottish Government Procurement Shared Services initiative which was set up to provide professional assistance to smaller bodies which don't have a procurement department. This assistance helps improve our procurement knowledge which in turns leads to increased procurement efficiency and effectiveness and legislative compliance.
- We use competitive contracts secured by Scottish Procurement, leading to savings on our utility costs, computer accessories and managed print services.