

Raising an issue of concern with Audit Scotland



A useful guide for correspondents



This leaflet provides information on how to raise an issue of concern with Audit Scotland.



Issues of concern

You can contact us with your issue of concern when it relates to a public body that falls under the remit of the Accounts Commission or the Auditor General for Scotland.

We always recommend that you raise your issue 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.

Our remit is to focus on issues of concern that have wide implications, rather than those that affect one person or a small number of individuals, such as:

- widespread breakdown in financial management
- major failures in how a public body provides a service
- poor value for money from inefficient governance arrangements
- unlawful spending.

It does not cover raising a complaint about Audit Scotland, or the standards of a member of the Accounts Commission. Nor does it cover Freedom of Information or Data Subject Access requests. Please ask for further information leaflets on these topics if required.

Raising a concern



To raise your concern you will need to complete our issues of concern form, available from our website: www.audit-scotland.gov.uk/contact-us .



Alternatively, contact us to ask for a form. You can do this by emailing us at: correspondence@audit-scotland.gov.uk .



or by writing to us at:
The correspondence team
Audit Scotland, 4th Floor, 102 West Port
Edinburgh, EH3 9DN.



If you need help to complete the form, you can call us on **0131 625 1500**. For example, we can provide information in large type or audio form if required.





When would we not act on an issue of concern?

We cannot act on an issue of concern that does not fit within our role or remit. For example:

We have no powers to reverse, change or stop decisions made by a public body. This means:

- we cannot overturn a planning decision made by a council, even if you personally disagree with the outcome
- we cannot change a council's decision on how much to spend on a particular service or area.

We cannot seek compensation for you or act as an arbitrator in personal grievances where:

- you have a dispute with your employer
- you feel you have suffered an injustice or hardship because the public body provided a poor or bad service, or failed to provide a service.

We cannot act on complaints that you may have against a public body where:

- you want to complain about a service provided, for example about street lighting or litter. You should contact the public body directly to raise your complaint, then you can contact the Scottish Public Services Ombudsman if you believe it was not dealt with properly.

We cannot act on issues that do not involve significant spending. Issues must closely relate to how the body uses public money:

- we need to be able to substantiate evidence, and the sum of money has to be significant, in relation to the body's overall budget
- we will not act on an issue of concern that another public body or regulator is already considering, or that concerns a public body we do not audit
- if the issue of concern involves fraud and is already being dealt with by the police, or if a review or investigation of an issue is ongoing, we cannot get involved
- we will not normally act on an issue of concern that took place a year or more before you contacted us.

We do not re-open issues of concern that have been raised or answered before:

- if we have acted on an issue of concern and issued a final response or a final report in line with the agreed scope, we would not do any further work.





What happens after you raise your issue of concern with us?

You will receive an acknowledgement within five working days to confirm that we have received your issue of concern.

We will assess your issue of concern to determine whether or not we are best placed to help, and aim to provide a final response within 30 working days. When a focussed piece of work is required which will take longer than this, we will write to tell you what we plan to do and provide updates of our progress on our website.

If we are not the right people to help you we will aim to let you know quickly and, if possible, redirect you to another body or regulator.

To assess your concern, we will take into account the statutory powers we have to review the issue of concern, and how relevant it is to our role and remit.

In making our assessment we apply our technical knowledge and professional judgement and consider the following questions:

- What sums of money are involved? Are these significant?
- Have we previously carried out any audit work about the issue of concern? If so, what did this tell us?
- How does the issue fit with our approved priorities and work programme?
- What evidence is there to support or substantiate the issue of concern you have raised?
- Is it in the wider public interest to review the issue of concern and what are the potential benefits to the public?
- What would be the costs, for example in staff time, and benefits of examining the issue of concern?

There are five potential outcomes from our assessment which are:

- Redirect
- Unable to assist
- Intelligence
- Audit Plan
- Audit Review

Please refer to our [website](#)  for a full version of our customer flowchart where these outcomes are explained further.



Whistleblowing

Audit Scotland, the Accounts Commission, the Auditor General and the firms we appoint are ‘prescribed persons’ under The Public Interest Disclosure (Prescribed Persons) Order 2014.

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

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

More information on how we deal with whistleblowing concerns, including when we would act on a disclosure, can be found on our [website](#) .



Confidentiality

Confidentiality is important and we will always try to maintain your anonymity if at all possible, however we do share the information you give us with the local auditors. Personal information will not be disclosed to the public body, unless you have given your permission.

However, you should be aware that by raising certain issues of concern, the public body may be able to deduce your identity. Our policy is that we do not confirm or deny involvement in whistleblowing cases.

For the latest news, reports
and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port,
Edinburgh EH3 9DN T: 0131 625 1500

E: info@audit-scotland.gov.uk 

www.audit-scotland.gov.uk 

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