

# Complaints



Complaints about Audit Scotland



# Introduction

Audit Scotland strives to ensure the highest standard of corporate governance, deliver an efficient and effective public audit service, and achieve best value in everything we do. This involves a commitment to continuous improvement and to maximising our value to our clients and stakeholders. We do, however, recognise that from time to time things may go wrong and therefore our process for complaints about Audit Scotland aims to resolve matters quickly and allow us to learn any lessons for the future.

## Complaints

### Complaint definition

Audit Scotland's definition of a complaint is as follows:

A complaint is an expression of dissatisfaction, however made, about the service, actions or lack of action by Audit Scotland, or its staff, affecting one or more members of the public.

### Types of complaint about Audit Scotland

We can consider complaints about the following:

- How we carry out our legal duties. Examples of our legal duties include appointing auditors, publishing reports, and defining the performance indicators local authorities should publish.
- Bad or inefficient management of Audit Scotland.
- Goods and services we provide – for example, publications, conferences and events.
- The reasonableness of the processes followed, and the decisions made, by our staff.
- The behaviour of our staff and auditors.
- How auditors carry out their work, including complaints that they have not followed the Code of audit practice.

## How to complain about Audit Scotland

If you have any concerns or are dissatisfied with any part of our work, you should first give us a chance to deal with your complaint informally. If you are not sure who to contact, or if you need any help or advice, or are not satisfied with the way in which your complaint has been dealt with, please contact Audit Scotland on **0845 146 1010** or email us at: [complaints@audit-scotland.gov.uk](mailto:complaints@audit-scotland.gov.uk)

If you wish to make a formal complaint, please put it in writing by using the Audit Scotland complaints form, which can be downloaded from our website and posted or emailed back to us. If you would like assistance in completing the form, please let us know.

Complaints which are more than 12 months old from the time you became dissatisfied with our service will not normally be investigated.

## How we will deal with your complaint about Audit Scotland

Our commitment is to deal with your complaint fairly, courteously and as quickly as possible.

- We will consider your complaint carefully and, if the matter is straight-forward, we will reply within 20 working days. However, if we need to carry out a more detailed investigation, we may need to ask for further information, and so our response may take longer. If this is the case, we will tell you when to expect a reply.
- If we decide that your complaint is justified, you will receive an apology together with details of any other steps we think are necessary in the circumstances. We will also explain what we are doing to prevent the problem happening again.
- If we conclude that your complaint is not justified, we will write to you to explain why.
- If a complaint is repeated persistently and vexatiously, we may bring the communication to a close.

## Contact details

### If you are not satisfied with our response

If you are not satisfied with our response you should write, stating your reasons for your continued dissatisfaction, to the Director of Corporate Services (details in the contact section) who will consider if your complaint has been dealt with properly, our response was appropriate and whether any further action is deemed necessary. The director's decision will be communicated to you in writing.

If you are still unhappy with the decision reached, you should write again to the Director of Corporate Services who will arrange for your case to be escalated to a member of the Board of Audit Scotland. Your complaint will be re-examined to establish if it has been dealt with properly, our response was appropriate and whether any further action is necessary. The decision reached will be communicated to you in writing.

If you are unhappy with the board member's final decision and/or you believe that you have been the victim of maladministration by Audit Scotland which has caused you an injustice or hardship, you may refer the matter to the Scottish Public Services Ombudsman.

#### **Audit Scotland**

110 George Street  
Edinburgh EH2 4LH  
Telephone: 0845 146 1010  
Fax: 0845 146 1009  
email: [complaints@audit-scotland.gov.uk](mailto:complaints@audit-scotland.gov.uk)

#### **Scottish Public Services Ombudsman**

4 Melville Street  
Edinburgh EH3 7NS  
Telephone: 0800 377 7330  
Fax: 0800 377 7331  
email: [ask@spsso.org.uk](mailto:ask@spsso.org.uk)

# Who we are

Audit Scotland exists to provide services to the Auditor General and the Accounts Commission. Together we ensure that the Scottish Executive and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public money.

The Auditor General reports to the Scottish Parliament on the expenditure of departments of the Scottish Executive and most other public spending bodies, except local authorities and fire and police boards. Our work in local government is reported to the Accounts Commission.

We arrange the audit of nearly 200 bodies which receive funding from the Scottish Parliament. We carry out financial and regularity audits to help ensure that public sector bodies adhere to the highest standards of financial management and governance. Our performance audits help ensure that these bodies achieve the best possible value for money.

Most of the audits are undertaken by Audit Scotland staff and about a third of the work is carried out by firms of accountants. Once auditors have been appointed, their work is independent of us, although they must follow our general guidance, including the Code of audit practice.

The legal powers and responsibilities of the Auditor General, the Accounts Commission, Audit Scotland and auditors are set out in the Scotland Act 1998, the Public Finance and Accountability (Scotland) Act 2000 and the Local Government (Scotland) Act 1973.

We work independently of the Executive. Although the Executive has an interest in our work, ministers and officials are not involved in handling complaints about us or our auditors.

# Complaints

If you require this publication in an alternative format and/or language, please contact us to discuss your needs.

You can also download this document at:  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)



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