

Raising concerns about the organisations we audit

Audit Scotland provides services to the Accounts Commission, which is responsible for the audit of local government, and the Auditor General, who is responsible for the audit of most other public bodies in Scotland.

Audit Scotland will consider concerns about public bodies which we audit as part of our on-going risk based approach to the audit process. Provided the issues raised fall within our remit we will refer any correspondence we receive to the auditor of the public body concerned. On the basis of the auditor's response we will decide whether:

- the matter will be investigated further to form the basis of a report;
- it should be included in our normal audit activity;
- it should be referred to another body; or
- we will take no further action.

We will acknowledge all correspondence within 10 working days and provide a response within a further 30 working days.

FAQs (Frequently Asked Questions)

How do I raise a concern about one of the organisations you audit?

The first thing to do is to get in touch with the public body involved. They will often have a complaints process you can use. Direct contact with the organisation is also the best way to get information about how they have used money or how they intend to use money in future.

If after that you still have concerns, then you need to find out who to go to next. Our leaflet, *Route Map: Your guide to complaining about public services in Scotland* [insert hyperlink] provides contact details and links to the agencies who deal with complaints about public services.

If you are an employee of a public body and are concerned about malpractice at work, including if you suspect fraud and corruption, please see our leaflet on whistleblowing [insert hyperlink].

Once you have raised the matter with the organisation itself and you have looked at the options available for making a complaint, you may decide that you want to tell us about something concerning the finances of one of the organisations we audit. If so, you can write to us at: *[insert named contact if possible]* Audit Scotland, 18 George Street, Edinburgh, EH2 2QU; or you can send us an e-mail *[insert address]*.

Please let us have any evidence you may have in support of your concerns and tell us about your contact with the organisation you are concerned about and any other agencies you have approached about it. If you need help or if you have trouble writing please telephone us on 0845 146 1010 and ask to speak to *[named contact if possible]*.

Are there any particular matters which you will not look into?

We can't look at the merits of policy decisions made by a public organisation, even if you do not agree with the decision. An example would be a council's decision on how much to spend on a service or area. These are matters for the organisation's own complaints procedures and you should contact the organisation direct.

We will not investigate matters which we think are best dealt with by another agency. Examples include where you feel you have suffered an injustice or hardship because the public organisation provided a poor service or a service badly or failed to provide a service – this is known as maladministration and is dealt with by the Scottish Public Services Ombudsman.

Where we can't consider your concern we will tell you why and advise which, if any, organisation may be able to help you. Our leaflet, *Route Map: Your guide to complaining about public services in Scotland* [insert hyperlink] provides contact details and links to the agencies who deal with complaints about public services. You can get a copy from us by visiting our website www.audit-scotland.gov.uk, ringing us on 0845 146 1010 or by writing to us at Audit Scotland, 18 George Street, Edinburgh, EH2 2QU.

Only in exceptional circumstances will we look at concerns that relate to something that happened more than three years ago. Our audit resources are limited so we have to make sure that we make best use of them.

If I write to you, will you tell the organisation that I have concerns about?

We aim to maintain confidentiality when looking at your concerns. We will not identify you, or confirm your identity, unless we have your permission to do so, or unless you have already made your identity publicly known. But please be aware that if the auditor investigates in some circumstances the public sector organisation may be able to deduce someone's identity.

What will you do if you find that there's a problem at an organisation you audit?

If you write to us and we decide to take things forward, we'll ask an auditor to investigate. What the auditor tells us helps us decide what to do next. Ultimately, where things have gone wrong and where we think it's in the public interest, we have the power to produce a public audit report.

Please keep in mind that we can't act on behalf of groups or individuals to resolve any grievances they may have and we don't have powers to require organisations to give compensation.

What if I want to complain about Audit Scotland itself?

This leaflet deals with how to raise issues about the organisations we audit. If you have concerns or are dissatisfied with any part of our work, we have a separate leaflet which sets out how to complain about us. We can provide you with a copy and our complaints form on request, or you can get it from our website [Hyperlink].

How do I make a request under Freedom of Information?

Our public audit reports and other information are available on request or can be downloaded from our website [Link]. We can send you details on how to go about

making a request under the Freedom of Information legislation for information held by us, or you can get the details from our website [[Hyperlink to FOI area](#)].

