

AUDIT SCOTLAND
PUBLICATION SCHEME
WHISTLEBLOWING – OUR ROLE

Employees in Scottish public bodies have a right to be protected from action against them, such as dismissal, when they make protected disclosures about illegal or bad practice in the body where they work. Audit Scotland is designated by the Public Interest Disclosure Act as the body to which people can make such disclosures about fraud, irregularity or misuse of public funds where they work.

Audit Scotland has worked closely with Public Concern at Work, the charity which promotes this legislation, to make sure that all employees in Scottish public bodies are aware of their rights. Leaflets have been published and circulated to all of the bodies which we audit for use by managers and employees. Through the corporate governance element of our audit work we seek to establish that all our audited bodies have appropriate policies and procedures in place.

If you have a concern about possible fraud or financial malpractice in the public body where you work you should in the first instance take it up through your own employer's whistleblowing policy. If you continue to be concerned please contact the Performance Audit Division of Audit Scotland.