

You tell us about an issue of concern you have about a public body

We will acknowledge that we have received your issue of concern within five working days.

We will gather any extra information we need to help us assess and decide if your issue of concern is:

- within our statutory powers to act on
- relevant to the work of Audit Scotland, the Accounts Commission or the Auditor General.

We will use our technical knowledge and professional judgement to help us do this

Our assessment will be based on:

- what we already know about it
- how it fits with our own priorities and work programme
- what evidence is available to support or substantiate it
- if it is in the wider public interest to review
- the level of resources, including money and employee time that may be involved in examining it

There are five potential outcomes from our assessment

Redirect

If we assess that the issue of concern is not within our remit, we will contact you to explain why we have taken this decision. If possible we will give you details of another regulator or body that may be able to help you.

Unable to assist

Sometimes we will not be able to assist you. Examples include the following:

- cannot redirect, for example we do not know who the regulator is
- issue of concern has been previously raised and answered
- the issue of concern falls under our unacceptable actions policy

We will contact you and explain why we have taken this decision.

Intelligence

We record all issues of concern raised and share them with our local auditors to add to our knowledge of the public body. We may use this intelligence to help us with our annual audit and risk assessment of public bodies. This can help us identify wider themes affecting a public body or the public sector. We will provide you with a general response but take no further action.

Audit Plan

The issue of concern you have raised may already be part of our planned audit work, so we will share it with our local auditors. They may consider using it as part of their work. The local auditors will only report any significant findings in the annual audit report if judged appropriate.

Audit Review

The issue of concern you have raised, results in us carrying out an audit review report. We will write to tell you what we plan to do and when we expect the report to be available. We will publish our report on our website. If the Controller of Audit, Accounts Commission or Auditor General consider it is in the public interest, they have the power to produce a public audit report.

We will issue a final response to you within 30 working days to tell you the outcome in general terms.