

15 October 2025

Mr Richard Leonard MSP, Convener Public Audit Committee
Mr Colin Beattie MSP, Chair of the Scottish Commission for Public Audit
Scottish Parliament
Edinburgh
EH99 1SP

Dear Convenor and Chair

Guidance for auditors on planning 2025/26 annual audits of public bodies

Each year, Audit Scotland provides guidance to assist the auditors that I appoint under the Public Finance and Accountability (Scotland) Act 2000 in planning their annual audits of public bodies. I am pleased to advise for your information that the [planning guidance for 2025/26 audits](#) has been published.

The planning guidance provides appointed auditors with an annual supplement to the Code of Audit Practice. While the Code describes the high-level framework of public audit in Scotland for the whole of the current five-year audit appointments, the planning guidance is of a more operational nature. The guidance applies to the audit of over 200 public bodies, including the Scottish Government, central government bodies, the NHS in Scotland, and further education colleges. Like the Code, it also applies to the auditors of local government bodies appointed by the Accounts Commission.

The guidance sets out the range of core annual audit activity and related outputs required, and the timescales for completing the audit in each sector. The target audit completion dates pay due regard to administrative dates set by the Scottish Government for producing the accounts and the statutory date for laying the audited accounts in Parliament. In summary, the audit completion dates are:

- *30 June 2026 for NHS boards.* This date is set to be consistent with the administrative date set by the Scottish Government for health boards to submit their audited accounts for inclusion within the consolidated accounts.
- *31 August 2026 for most executive agencies and non-ministerial departments.* As for NHS boards, this date reflects production timescales of the Scottish Government consolidated accounts. I have set *31 October* for Social Security Scotland as completion of that audit is dependent on assurances from the National Audit Office that cannot be provided by 31 August.
- *31 October 2026 for non-departmental public bodies and similar bodies.* These bodies are not included within the Scottish Government's consolidated accounts and so I have set a date of 31 October to allow sufficient time to arrange for their accounts to be laid before Parliament, and for me, should I decide to prepare any accompanying statutory report, by the statutory laying date of 31 December 2026.

- *31 December 2026 for colleges.* This is set to be consistent with the submission date set by the Scottish Funding Council.

Auditors have advised that, due to ongoing resourcing pressures, it will not be possible to deliver a number of 2025/26 audits to the requisite quality by the above target dates. I have therefore instructed auditors not to compromise on the achievement of high-quality audits even if that means the target dates not being met in some cases. However, I have set a clear expectation that virtually all audits should be delivered in accordance with the target dates by the end of the current five-year appointments period.

I hope the Committee and the Commission finds this information helpful.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stephen Boyle', with a long, sweeping horizontal line extending to the right.

Stephen Boyle
Auditor General for Scotland