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AUDITOR GENERAL

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Convener
Public Audit Committee
The Scottish Parliament
Edinburgh
EH99 1SP

10 November 2026

By email only

Dear Convener

The 2025/26 audit of NHS Tayside

I am writing to update the Committee on progress made by NHS Tayside following the section 22 report on the 2024/25 audit. After careful consideration, I have decided not to produce a further section 22 report on NHS Tayside this year. This is due to the improvements that have been made by the board to address the concerns reflected in my previous report.

The 2025/26 audit of NHS Tayside has concluded and the auditor's opinions on the annual report and accounts are unmodified.

Background

In November 2025, I published a section 22 report on the 2025/26 audit of NHS Tayside, due to ongoing risks to mental health and learning disabilities (MHLD) service improvement and the need for urgent, sustained action. The report stated that while the MHLD Whole System Change Programme had made some progress, substantial issues and challenges remained.

Governance and leadership arrangements for the Whole System Change Programme were complicated and unclear and not working well. There was a lack of clarity about the purpose, roles and responsibilities of the various groups involved in leading and overseeing the Whole System Change Programme, and how these interact.

In late 2024, the Whole System Change Programme board had agreed to reduce the scope of the programme. There was limited evidence about the quality of information provided to the Whole System Change Programme board and the scrutiny and challenge of decisions made. The suite of Key Performance Indicators (KPIs) to monitor progress with the Whole System Change Programme was incomplete and progress was not reported transparently or in a way that enables good scrutiny and oversight.

The 2024/25 report made three recommendations, focused on:

- refreshed priorities and a clear, costed implementation plan following the decision to reduce the scope of the Whole System Change Programme

- clarifying leadership, governance roles and reporting arrangements
- improving performance measurement and transparency through a strengthened KPI framework

I gave evidence on this report to the previous Public Audit Committee on 10 December 2025. This was followed, on 27 January 2026, by an evidence session with representatives from NHS Tayside. Following this evidence session, the previous Committee considered correspondence from NHS Tayside and agreed to close its scrutiny on 25 February 2026.

2025/26 annual audit

During the 2025/26 annual audit, the appointed auditor assessed progress made against the 2024/25 Annual Audit Report recommendations in relation to MHLD services.

The auditor found that NHS Tayside has made good progress in responding to the issues raised in the 2024/25 annual audit report and section 22 report. There is clear evidence of a stronger focus on leadership, simplified governance and performance reporting.

NHS Tayside has used the 2024/25 audit findings as a catalyst to make significant change. The Board and the Executive Team have reshaped their management response into a broader programme for change in relation to Mental Health and Learning Disability (MHLD) services in Tayside. As part of this NHS Tayside has enhanced leadership, scrutiny and governance arrangements while making a commitment to enabling integrated care.

A Medium-Term Delivery Plan has been produced and approved by the Executive Team and the Board. This is monitored on a fortnightly basis by the Enhanced Monitoring and Scrutiny Executive (EMSE). There is project management support in place through the programme management office which has enhanced rigour and delivery oversight. The Board has remained engaged with Mental Health actions via regular progress update reports, the most recent in April 2026.

Whole System Change Programme

NHS Tayside agreed that the scope of the WSCP was unclear and that, in practice, improvement activity centred on two priority workstreams: the Adult Mental Health Model of Care, and the Learning Disability Inpatient Transition Programme. Progress has been made by these two workstreams, with a draft model for inpatient and community services completed for the Adult Mental Health Model of Care. Further detail on both workstreams is included in the Annual Audit Report.

Governance and leadership arrangements

The Annual Audit Report also details the significant changes NHS Tayside has made to the governance and leadership arrangements for MHLD services. These include:

- appointing a single Executive Director for MHLD services introducing a single point of executive responsibility for MHLD services;
- establishing the Enhanced Monitoring and Scrutiny Executive (EMSE), chaired by the Chief Executive, to provide executive level oversight of MHLD change and transformation activity;

- engaging with partner bodies to ensure that all parties are aware of the background to why the changes have been made and informed of the proposals for the change to services;
- approving a strategic risk for Mental Health and Learning Disabilities, as part of the Board's risk management framework to strengthen risk oversight;
- providing a formal mechanism for Board level monitoring of the pace and delivery of MHLD reform; and
- developing a Governance and Oversight Framework to improve alignment between Board, executive and delivery level structures.

Performance measurement and reporting

NHS Tayside has strengthened its performance monitoring arrangements for MHLD services. It has agreed a core set of five Board level MHLD key performance indicators and recognises the need to continue to develop performance reporting by introducing a fuller suite of KPIs including indicators covering engagement and participation and implementation of the Medium-Term Plan.

At a meeting with Scottish Government officials on 21 April 2026, NHS Tayside agreed to begin joint work to co-produce a pathway to de-escalation from enhanced oversight by the end of 2026/27.

Next steps

The appointed auditor will continue to monitor NHS Tayside's progress and will report through the 2026/27 annual audit report to be published next year. I will consider this, and my options for further reporting to the Committee, at this point.

Yours sincerely

Stephen Boyle
Auditor General for Scotland