OFFICIAL REPORT
AITHISG OIFIGEIL

# Scottish Commission for Public Audit

Thursday 11 December 2025

Session 6

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## SCOTTISH COMMISSION FOR PUBLIC AUDIT
**2nd Meeting 2025, Session 6**

**COMMISSION MEMBERS**

*Colin Beattie (Midlothian North and Musselburgh) (SNP) (Chair)
*Jamie Greene (West Scotland) (LD) (Deputy Chair)
Daniel Johnson (Edinburgh Southern) (Lab)
*Richard Leonard (Central Scotland) (Lab)
*Mark Ruskell (Mid Scotland and Fife) (Green)

*attended

**THE FOLLOWING ALSO ATTENDED:**

Vicki Bibby (Audit Scotland)
Stephen Boyle (Auditor General for Scotland)
Colin Crosby (Audit Scotland)
Kenny Oliver (Audit Scotland)
Waqas Sanawar (Audit Scotland)

**LOCATION**

The James Clerk Maxwell Room (CR4)

# Scottish Commission for Public Audit

## Meeting of the Commission

*Thursday 11 December 2025*

*[The Chair opened the meeting at 09:51]*

## Decision on Taking Business in Private

**The Chair (Colin Beattie):** Good morning, and welcome to the second meeting in 2025 of the Scottish Commission for Public Audit. The first item on our agenda is a decision on whether to take an agenda item in private. Are we agreed to take item 3 in private?

**Members** *indicated agreement.*

## Audit Scotland Budget Proposal 2026-27

09:51

**The Chair:** The next agenda item is evidence on Audit Scotland's budget proposal for 2026-27. Members can find a copy of the budget proposal, along with a covering letter from the Auditor General for Scotland, in paper 1 of their meeting papers.

I welcome to the meeting Stephen Boyle, the Auditor General for Scotland. I also welcome, from Audit Scotland, Colin Crosby, chair of the board; Vicki Bibby, chief operating officer; Kenny Oliver, executive director, innovation and quality; and Waqas Sanawar, head of finance. I invite Colin Crosby and then the Auditor General to make a short introductory statement.

**Colin Crosby (Audit Scotland):** Thank you, and good morning. The most straightforward way of introducing our budget proposal for 2026-27 is to say that it is about delivering our mission, which is to provide assurances on billions of pounds of spending and to help to improve public services. The proposal aims to support that mission by achieving a balance between investing in and shaping the future of public audit; ensuring that our organisation has the structure, skills, resources and workforce for the future; sustaining the on-going delivery of high-quality, independent audit of Scotland's public spending and services; and being efficient and prudent in our use and stewardship of the public money that we receive, at the standard that you would expect from the nation's public spending watchdog.

I look forward to the commission's questions and to discussing the transformational changes that are under way and what we are doing to be as efficient and effective as possible. I will hand over to Stephen Boyle, as the accountable officer.

**Stephen Boyle (Auditor General for Scotland):** Good morning, and thank you to the commission. I am grateful for your time and your consideration of our budget proposal.

All of us are aware of the pressures and fiscal challenges that Scotland's public services are facing, and our budget proposal was developed in that context. It sets out how we aim to continue delivering services today and making the necessary transformational changes for the years to come. Neither of those tasks is easy, and we do not take either of them for granted. Achieving them means looking very hard, as ever, at what we spend to deliver public money and, as is reflected in our budget submission, accepting that there will be some risks in our budget proposal and in how we deliver our work.

Our proposal contains a resource requirement request from the Scottish consolidated fund of £15.81 million. That includes a rise in our core costs of £55,000, or 0.4 per cent, while absorbing inflation and increased employer national insurance contributions, which the SCPA kindly supported us with in last year's budget. It also includes on-going investment from the SCF in audit modernisation, which is crucial if we are to ensure that public audit remains fit for the future. Through our budget, we will also deliver more than £2 million in further efficiencies, providing the most value that we can for the public money that we spend.

Chair, I am content to leave it at that. As ever, we will all do our utmost to answer the commission's questions.

**The Chair:** Thank you. I open up the session for questions, and I will start with the first question. The efficiency savings come in at just over £2.1 million. How much of that is recurring and how much of it is non-recurring?

**Stephen Boyle:** I will comment on that first, and then Vicki Bibby can set out a bit of the detail.

The commission will remember that one of the biggest factors in our savings is our staff and vacancy management. The proposal is that we will continue to operate with a vacancy factor of 5 per cent. That is non-recurring in terms of the individuals and its actual make-up, but it is a remaining target. In that respect, it is a little bit of both. It is a measure of how we manage our staff costs. Audit Scotland staff costs represent 63 to 64 per cent of our total expenditure, and we use that as a mechanism. Inevitably, there are starters and leavers during the year, and we voluntarily apply a recruitment constraint. In that respect, it is both: it is a recurring target, but the individual aspects of it will vary from one year to the next.

**Vicki Bibby (Audit Scotland):** The savings of about £2 million are referred to in paragraph 48 of our submission. As the Auditor General said, the largest part of that is the vacancy factor, which is non-recurring.

The reduction in the establishment could recur in a number of years, but it is linked to our overall workforce planning. We are linking that to our future needs around audit modernisation and the work that we are doing around the use of technology. We are also aware that we will go out to consultation in 2026 on our future code of audit practice and procurement, and our future workforce will depend on both of those things. Although we are trying to ensure that our overall staff numbers are as efficient as possible, work is continuing on what those needs will be in the future.

The elements in the list that I can say are recurring include the reduction in property costs. We previously presented to the commission our approach to property across the Edinburgh and Glasgow offices, which has looked to reduce the Edinburgh office by half but to expand the Glasgow office in relation to the demand from our staff, with increased numbers in the west. That has netted us savings due to the difference in rent prices between the two sides of the country. Those savings are recurring, as we have previously set out in our plan.

We are—

**The Chair:** Will you clarify that? Does the whole £270,000 relate to rent savings?

**Vicki Bibby:** It will relate to rent but also to some rates elements. We can provide you with a breakdown of the elements that relate to rent and rates for your reference, but it will be made up of a combination of rent, rates, electricity costs and so on.

**The Chair:** It would be interesting to see that breakdown, because it has been a recurring issue in relation to property savings.

**Vicki Bibby:** Yes. We can provide that.

10:00

**Stephen Boyle:** Chair, I think that Waqas Sanawar has some detail on that.

**Waqas Sanawar (Audit Scotland):** Out of that £270,000, £220,000 relates purely to rent. That is part of our 10-year estates strategy, which is expected to return £2.2 million in rent savings over that period. The balancing amount of £50,000 relates to, as Vicki said, a mixture of rates and savings in other areas, such as maintenance and utility bills. So, £220,000 is purely rent and the balance of £50,000 comprises various other elements.

**Vicki Bibby:** Thanks, Waqas. The rest is in-year savings, which are non-recurring. The recurring element is the property element that we have just discussed.

**The Chair:** To be clear, is the only recurring element the £220,000 in rent savings?

**Vicki Bibby:** That is the only one that I could say is guaranteed at the moment. There might be elements of the establishment numbers that are recurring, but, until we do our continued workforce planning, I cannot guarantee that.

This year, we have reduced our establishment numbers, largely in relation to graduates, but there is a fluctuation in those figures every year.

**The Chair:** It will be quite challenging to make the savings for the next year, given that you have made efficiency savings of £2.1 million and only £220,000 of that is recurring.

**Vicki Bibby:** The budget forecast has a 5 per cent vacancy factor, which will be a recurring theme throughout our budget, as we discussed with the SCPA last year. We would like to link that in with our sophisticated workforce planning, to see whether the vacancy factor is something that we would want to continue. However, we are achieving the vacancy factor by delaying recruitment in-year when a vacancy arises—so it is not a recurring saving, but we will continue to have that principle of the vacancy factor going forward.

**The Chair:** Previously, you talked about the introduction of the 35-hour working week. Has that been implemented, and has the impact of that been absorbed in the staff structure?

**Vicki Bibby:** Yes, it has been. We were at a 36.25-hour working week before we moved to the 35-hour working week. We have worked with the Public and Commercial Services Union and our staff to look at ways in which we can accommodate that change without impacting on direct delivery. That includes using efficiencies—for example, when we might have had an hour-long meeting, trying to be stricter and reducing that to a 50-minute meeting.

It equates to a reduction of 15 minutes per day, and we have tried to accommodate that through efficiency. It was an agreement with the union that we would not be accommodating the reduction in the working week through an increase in our workforce. We have worked collaboratively to deliver that, and it is working well.

**The Chair:** Richard Leonard has a question.

**Richard Leonard (Central Scotland) (Lab):** Good morning. I would like to go back to the 5 per cent vacancy factor, which is a major part of your savings plan. First, that is quite a blunt instrument, is it not? It is not something that is entirely within your control. Secondly, as we have discussed before, it can be detrimental to the morale of the workforce if people are leaving and it is a deliberate plan not to replace them. How are you managing that? Underlying that, I am challenging you—is it an ethical thing to do?

**Stephen Boyle:** I will start, and then Vicki Bibby and other colleagues can come in.

You are right—it is a blunt tool. However, for the time being it feels appropriate, as it ensures that we are challenging ourselves and that our request of the Scottish consolidated fund and of public bodies is reasonable. We have had the tool for just over a year, although this will be the third financial year of its use. We are tracking the use of 5 per cent during the current financial year, and the metric is about how good or otherwise a tool it is. All the factors that you mentioned are possible. If you surveyed our colleagues and asked whether everybody likes the vacancy factor and the recruitment board that we operate, they would probably say no, because they find it a constraint.

Given where we are as an organisation—given that changes are happening in the auditing profession and the fact that we are using public money—Audit Scotland has to be satisfied that the posts that we have in our establishment remain the right ones when a vacancy arises. This is not a programme that is just a couple of steps before a whole restructure of the organisation, but we are, alongside it, thinking carefully about our future operating model. The auditing profession is going to change, and we need to be satisfied that we are giving ourselves the right levers to deliver what is required of us in public audit and that our cost base remains the right one.

When a vacancy arises, we almost always go through a process in which the recruitment board—which is made up of the executive team and has support from Waqas Sanawar, finance and our colleagues in human resources—supports the refilling of that post. However, some wonder whether that is still necessary to deliver the services that are required of us.

The approach that we are taking feels right for the time being. We will continue to explore whether it right and whether the 5 per cent target is right. I hope to reassure the SCPA that the last thing that we want to do is override either the quality of our work or the delivery requirements on us.

**Richard Leonard:** So that I understand how it works, is there a default position? Is it automatic that the filling of a vacancy is delayed? Or are some positions so important to the organisation that you would begin recruitment straight away? If you reached a 10 per cent vacancy factor during the 10th month of the year and people left at that point, would you recruit immediately? How does the dynamic of that work?

**Stephen Boyle:** We have key post dependencies in some parts of the organisation. If some of those colleagues decided that their career lay outside Audit Scotland, we would not wait artificially for the next scheduled recruitment board to support recruitment.

Another factor is that we work proactively, particularly through our training programme and in the use of modern apprenticeships. We had a meeting of the recruitment board earlier this week. At those meetings, colleagues set out their proposals for recruitment into the spring and summer of next year, and we spoke about summer internships at that last meeting. The recruitment board scrutinised that and supported some of our proposals. It is not an entirely reactive process; we make sure that we have the right balance.

Vicki Bibby is leading much of that work, so she can set some more of that out.

**Vicki Bibby:** We want to demonstrate that we recognise the pressures on public sector funds and that we are playing our role. We had a vacancy factor of 2 per cent for a number of years. Last year, we increased it to 5 per cent, and, at that point, we introduced the recruitment board. Essentially, the process is twofold. All posts now have to come to the recruitment board. Although delivering on the vacancy factor results in a delay, there are advantages to it. We take a whole-organisation approach to looking at the recruitment needs in our organisation.

We are improving our workforce planning with rigour, which is linked to our audit modernisation. It allows us to have a collective discussion about where posts are going and how we want to evolve. Given that, under the arrangements that we have, we can pivot the organisation when vacancies arise, we really want to use these opportunities to think about whether, for example, our operating model is the right one, and we use the recruitment board to do that, too. There are fixed times when the recruitment board meets, but we have extraordinary meetings if something arises.

Colleagues are very good with us. If there are any planned retirements, or if staff are going, they give us a lot of notice, for which I am very grateful, and we can work through that. However, we also anticipate when things are coming. We monitor the vacancy factor on a monthly basis, and we discuss the matter regularly with the union, too, because the budget is about balancing not only delivery quality and our share of public sector pressures but, as has been highlighted, the management of staff wellbeing. At the moment, we think that the balance is okay, but we are keeping a very keen eye on it and are looking at it alongside other statistics across the organisation.

**Richard Leonard:** Other members of the commission might also have questions on staffing, but I want to move on to another area: the future of public audit model. In paragraph 35 of your submission, you talk about a

"root-and-branch review of public audit".

Do you anticipate that that will deliver savings?

**Stephen Boyle:** You are right—a thorough review of how public audit in Scotland will be delivered is being conducted by colleagues in Audit Scotland, the board, the Accounts Commission and me. So far, we have had informal engagement with Scottish Parliament committees, users of public audit, public bodies and professions to get an early sense of and feedback on how the current set-up is working.

As we move into the early part of next year, there will be consultation on some of the formalities—for example, the new code of audit practice that is being developed under Kenny Oliver and his colleagues, who have been leading that project. The main opportunity provided by the code is that the Auditor General and the Accounts Commission will be able to set out how they wish public audit to be delivered, typically in each five-year cycle—in this case, for the five years from the start of the 2027-28 financial year.

I guess that the efficiencies can be looked at in a couple of ways. First, public audit is there to support assurance and to ensure that public services are being run well; our intrinsic hope is that it will provide part of the overarching mechanism to ensure that public money is being well spent, and we are thinking about efficiencies therein and considering through other mechanisms the impact and the insight that Audit Scotland provides. Something that we are also thinking carefully about with regard to the new code is our role in being more proactive in supporting good practice, and we are also thinking about what it all means for our cost base and our own efficiencies.

The answer to your question, then, is that we do not know yet. A key part of the project that we will get into more fundamentally during 2026, following the consultation on the code and after we hear the views of the Parliament and others, is the procurement of audit services once the code is settled. As I have said, a third of our work is currently done by audit firms, which brings with it some uncertainty and risk with regard to the cost of procurement and the delivery models that come from that.

At the moment, the answer is that we do not know yet whether the review will result in fundamental changes to our cost base, but I want to reassure the commission this morning that we are ever mindful of affordability in the cost of delivering audit. Colin Crosby might want to talk a wee bit about this, too, but we will be having huge consideration through Audit Scotland, and then in recommendations to the Audit Scotland board, of the issue of oversight, the fact that public audit does not come at any price and the need to be careful in delivering it appropriately over the next five-year cycle.

**Colin Crosby:** The question of what the future model will look like is an interesting one, and I have to answer it carefully, because I do not know whether you are expecting some radical overhaul to take place as part of the exercise.

**Richard Leonard:** I am a revolutionary, Mr Crosby.

**Colin Crosby:** Well, let us just say that the board might have thought that we would start off with a revolution, but you rapidly get to the point where, because of international standards in the way that you do audits, you get to, at best, an 80:20 rule, where 80 per cent will be broadly as it is and you are asking whether you can make useful changes to the 20 per cent to get a better outcome.

10:15

I intervene simply to put what Stephen Boyle said into balance, so that you do not think that there will be a revolution—whether you want it or not. It is in the 20 per cent where we can achieve something. There may be some change, but there will not be an enormous radical movement. The interesting thing is the Auditor General and the chair of the Accounts Commission asking what should be done. There is a third leg in that partnership, which is Audit Scotland saying how it will be done, taking account of the range of statutory controls as to how to do it. I reassure the committee that, yes, there will be change, but it will not be a revolution.

**Richard Leonard:** Okay. My final question is on the balance that you have at the moment. Auditor General, you have already referred to the fact that private firms carry out around about a third of the public audit work in Scotland. What does your current market intelligence tell you about that? We have heard before that there might be some increase in the costs that the private sector would expect to enjoy in carrying that work out. You said that you expect to enter the next five-year cycle in 2027-28, which is not too far away. At this stage, what are you doing to understand where the market is and consider whether there are different options that the board, led by Mr Crosby, will need to consider?

**Stephen Boyle:** I am very happy to answer that, and I am sure that Vicki and Colin might want to say a bit more about it. As I mentioned, we currently have six providers, which we procured three and a half to four years ago. The procurement is not entirely fixed price, but it is broadly fixed for the duration of the five-year cycle. We inflate it each year by whatever the Audit Scotland pay award was for the previous year. As we set out in our budget proposal, in 2026-27 our costs for firms will grow by 3.8 per cent, which was the Audit Scotland pay award for the previous financial year. That inherently transfers risk away from Audit Scotland on to firms. There are some movements alongside that, because the fee model works in such a way that there is broadly a set fee, which can vary if an auditor, in agreement with the public body, has to undertake more work than would be considered necessary. Examples might be the implementation of new auditing standards or, in some cases, a public body not being reasonably ready to support the delivery of an audit. Those kinds of things can result in additional audit charges.

We engage widely with our existing cohort of firms, and we do so through a range of mechanisms. Vicki Bibby and I individually meet with each firm at least once a year, and we gather all the firms together on a number of occasions during the year. Our audit quality and appointments team also have regular contract-level engagement to gauge with the firms how that is progressing.

Our understanding of the appetite of our current providers to continue working in this market varies, and none of it is set in stone. Clearly, those providers will make their formal decision when we formally go out to procure through appropriate tender arrangements. We have seen some movement, though, indicative of the situation among providers elsewhere in the United Kingdom. Their appetite for continuing to service public audit contracts is variable. As individual firms, they will make an opportunity-cost commercial decision.

In response to the likely and potential change in our existing providers, we are engaging with the wider market of firms, including smaller and medium-sized providers in Scotland. We are also engaging with the professional bodies to highlight to their members potential opportunities. In the past couple of weeks, I have had a meeting with some of the institutes to make them aware that, through the code consultation, there may be opportunities for providers.

Finally, before Vicki or anyone else comes in, I want to highlight to the SCPA that the code of audit practice is giving consideration to how we are proportionate, especially for some of the very small public bodies that we have in Scotland. We currently ask all the audit firms and the in-house team in Audit Scotland to audit to international standards. However, a key part of the consultation will be whether we should adopt an alternative assurance regime for some of the very small public accounts, mirroring what Audit Wales, the Companies Act 2006 and the charities regulations have done. That might open up other avenues for some of the small and medium-sized audit and accountancy firms in Scotland, which might not be able to service the £1 million procurement lots that we currently structure. It is probably beyond their organisational capacity to manage such lots, or the ethical risks that might be absorbed with those.

A range of variables exist, but I hope to reassure the commission that we are exploring all of them and that we are very keen to take feedback from the Parliament and from professional and public bodies before we go through that process during 2026. I have said quite a lot; Vicki might be content to say anything else that she wishes.

**Vicki Bibby:** In addition to what the Auditor General has said, I want to reassure the commission that we want to attract as many new entrants and existing providers into the market as possible when we go out to tender. We will be able to do that in more earnest in February, once our draft code has gone out. We will then be able to speak to new firms because they will be able to see what we are looking for them to deliver on. We will actively target a number of firms, as the Auditor General has highlighted.

In addition to that, we have taken a lot of feedback on the size of the lots that we put out to tender. Last time, we made an active decision to have a bulk of £1 million lots because we thought that that mix would be attractive. There are other options that we could use for some of the smaller and medium-sized firms. We could also look at the types of bodies that we put out for some of the bigger firms. We know that their audit methodology has changed quite significantly over the past five years and that it might be better suited to certain types of audited bodies.

We are trying to think of all those elements and to be as tactical as possible and to encourage the market in order to arrive at that competitiveness. We are very aware of the price increases; we have evidence of what is happening down in England, where the costs far exceed what we would be comfortable paying for public audit.

It is also about recognising and promoting the advantages of working for public audit. It is a five-year contract, which reduces risk for a number of private firms, and there are no cash flow threats. We really want to promote the good things about working in public audit as part of that invitation to tender.

**Richard Leonard:** I take that point completely.

**Mark Ruskell (Mid Scotland and Fife) (Green):** I want to briefly go back to the 5 per cent vacancy target. Does that in effect reinforce a culture of change in the organisation? Does the fact that staff might be looking at posts that are not being filled prompt conversations around their own workloads and efficiencies? How does that play out in relation to the overall culture of the organisation and the other projects that you are working on around audit modernisation? It feels as if a lot of change is happening.

**Stephen Boyle:** Vicki Bibby and Kenny Oliver might want to say a few words on that. In general terms, you are absolutely right, Mr Ruskell. Change is happening in Audit Scotland. As well as the future public audit model programme, which we have just discussed with Mr Leonard, a change programme is running in relation to some of our digital investments, audit modernisation and how we are deploying our people. We have largely operated in that cycle for several years and, as an organisation, we are becoming more comfortable with change. Changes in how we are coaching and developing our people and changes to our year-end review and appraisal processes are beginning to be embedded.

The vacancy factor is also part of how we are trying to strike the right balance between efficiencies and taking opportunities to be considered about how we deploy our people, what our resource model looks like and the future of Audit Scotland and the people that we have. Vicki Bibby might want to say more about that, but I recognise the point that change is now a feature and that we and our colleagues, as an organisation, have to become more comfortable with that.

**Mark Ruskell:** Could that be unsettling? If colleagues see that a post is not being filled, does that not automatically create a pressure?

**Stephen Boyle:** In those small circumstances, yes. That will be a feature of how Audit Scotland will change. Technology is here and more is coming at us further down the line, and how audit organisations deliver their work is changing. We must make sure that we are communicating clearly and transparently.

There will be a programme of coaching and development early next year to support our line managers to have considered and careful conversations, not just about the vacancy factor and recruitment, but across the piece about how we are better at change and how we communicate it with our colleagues. I would not want, however, to say that change will not be happening and reassure everybody that what we have grown used to will always be that way. We need to recognise that change is a feature of our work.

**Vicki Bibby:** We absolutely recognise that. We aim to be transparent with our staff and I hope that they feel that. I will come on to talk about the statistics that we have about how staff are feeling, but we are putting a lot of energy into conversations about change and trying to reassure staff about the changes that are taking place.

A lot of staff actually want the changes that we are talking about, which relate to feedback. We do a lot of staff consultation. We do our Best Companies survey and we conduct a number of surveys throughout the year. We are getting a sense of frustration from staff because they want us to get on with it. People are really excited about Apex and the modernisation of the way that we want to resource audit.

We are talking a lot. We do a lot of staff communication and have regular conversations with the union about the changes. We are particularly transparent about the vacancy factor.

We are having a conversation about how a modern organisation does not feel threatened by the advent of technology and that we must all have the mindset that learning is the new key skill that we need. The ability and eagerness to learn is the ethos that we want in the workforce. We talk regularly about how it is not just what we do but about how we do it and the openness of our approach.

We are making focused investment in staff and change. Colin Crosby, chair of the board, and Jackie Mann, chair of the remuneration and human resources committee, have also spoken to staff about that. We know that we cannot overcommunicate about change and being open to talking about concerns.

I highlighted that we reached one star in the Best Companies survey and we are in the top 25 organisations in Scotland. We are in the top 10 accountancy firms and the top 100 large companies in the UK. We are really pleased with those stats, but we are not being complacent because we have to take our staff on this journey with us.

I think that the majority of the staff are comfortable. Inevitably, however, as change is implemented, there will be staff who feel quite uncertain because their day-to-day role and what they are familiar with will be different. We are talking with the union and management at all levels to look at how we can support staff during the transition.

**Mark Ruskell:** Thank you for that. I want to move on to talk about the changes that have taken place, particularly the four whole-time equivalent posts that have been removed from the staffing baseline. I want to better understand how that is being absorbed across the organisation.

My understanding is that those posts relate to professional trainees. Will you say a bit more about that? Moreover, given the pressures on the organisation and on your objectives—for example, you have talked about getting back on track to reach target levels—how does the decision to remove those posts link to that?

10:30

**Vicki Bibby:** The professional trainees are on a three-year cycle, so there has been no active decision to reduce our graduate intake; this is just happening as part of that cycle. We need four fewer staff in this year's intake.

That is the net impact. We have reduced some numbers in business services, but we have also replaced some higher grades by promoting more modern apprentices. Our overall assumption is that, although the workforce of 350-odd staff is generally static at the highest level, there are, within that, fluctuations and movements in our staff make-up.

That is what we want to look at in our workforce planning. We feel that it is very important to have opportunities for trainees and graduates, so although there has been a reduction of four staff this year, we are not looking to reduce the intake on a consistent basis. We want to ensure that we have a pipeline of staff, and we are looking at how we increase our school leaver programme, too. However, all of that has to be wrapped in the workforce planning for our audit modernisation and what we need in that respect.

As far as change is concerned, a large review of our business support services is taking place, and it is looking at how we utilise things, manage our resourcing and provide support. Again, the headline itself might not change, but we are regearing the support for the organisation.

Yes, there has been an overall reduction of four staff, largely from the graduate intake, but there is, as has been set out in our submission, movement around grades, and we are being very active in that respect. I should also point out that, as the Auditor General has highlighted, we had a recruitment board meeting this week, and we approved another 13 posts to meet the future operating model.

**Mark Ruskell:** The message that I am getting is that that broad pipeline of apprenticeships and graduate and professional trainee posts is consistent, with some variation from year to year as a result of changes within the organisation, promotions and everything else.

**Vicki Bibby:** Absolutely.

**Mark Ruskell:** Okay.

**Stephen Boyle:** I think that Colin Crosby wants to comment on this, too, if that is okay.

**Colin Crosby:** As the board was mentioned, it is probably worth taking a moment to say that the board absolutely reinforces everything that Vicki Bibby and Stephen Boyle have said.

The board is very aware that, in the environment in which we live these days, the status quo is not an option. Although one has to be very mindful of those who are slow to change or who do not want to change—and you will do everything that you can to help them—by far and away the majority appreciate that change is vital, embrace it and move forward to the benefit of the organisation. Although the status quo can give comfort to some, it is very uncomfortable for others, but if you want to retain staff, there must be constant change. After all, everybody is aware that techniques, for example, are changing, and that modernisation is taking place.

If I can refer back to a meeting that the four chairs had, I found it quite interesting that, in our English equivalent, which is farther ahead with modernisation, its staff are really excited by the change, because they appreciate the value that comes as a result. They do a better job, or are encouraged to do a better job, and some of the more routine functions have been taken out in an acceptable way.

Furthermore, in relation to workforce planning, the board is fully aware—and is probably on minute as having said—that one thing that is absolutely certain about a workforce strategy and plan is that they will not be right in two or three years' time; they are bound to be different by then because of the pressures of what we will have to deliver.

**Mark Ruskell:** Thank you very much.

**Jamie Greene (West Scotland) (LD) (Deputy Chair):** Good morning. I have a wide range of ground to cover, so I will get straight into it. I will start with budget-related questions.

I refer to the appendix on page 21 of your budget proposal, which essentially provides a three-year snapshot of your expenditure. I will pluck some numbers out of it. We tend to look at year-on-year comparisons for budget asks, but I think that it is helpful to look at the figures for 2024-25 versus what you are asking from us in the proposal for 2026-27. What struck me most was that your income seems to be quite stable. It is sitting at around £25.5 million each year—there is variance, but it is not a huge amount, and the amount that you are forecasting for next year is pretty similar to the 2024-25 figure.

Interestingly, the amount that you are paying to external companies—the amount that is going out the door—has gone down by around £1 million over the same period.

Your revenue is stable and the amount that you are paying to the six private firms that are doing a third of your work is coming down. However, you asked for around £10.5 million from the SCF in 2024-2025 and that figure has jumped to around £16 million for next year—that is a massive jump, which we have to justify. How do you justify it?

**Stephen Boyle:** I will look to cover all those points. I hope that, in answering them, we will provide a reasonable basis for the request that we make in our budget proposal.

You are right that, as the numbers set out, our income is largely stable. Our income is derived from a combination of fees and the support that we receive from the consolidated fund. However, there are movements within all that. Some changes that are made to public bodies result in changes to the cost-based audits that we are required to do. The anticipated audit of some railway companies, which will be coming through in 2026-27, is of particular note. We understand that legislation is to be laid soon, or has been laid recently, that provides that they be subject to audit by the Auditor General, so that will result in changes.

There are always changes in the margins. One thing that is not reflected in our budget proposal is that any future structural changes to public bodies would be of particular note and of consequence to our income base. Of course, we would come back to the SCPA for further discussion on that in due course. We have no insight into or knowledge of any future changes to public structures, but that is something that we are always alert to.

I will happily turn to Waqas Sanawar in a moment, should he want to say any more about the amounts that we pay to firms. First, I would add that those amounts are subject to fluctuation. Some of this—particularly if it is a snapshot of a previous set of years—relates to when audits are completed and how we are measuring work in progress alongside the invoicing arrangements. We can say a bit more about that if it is helpful.

I will bring in colleagues to set out in detail why the request from the consolidated fund is, in totality, larger. One significant reason is the change in the delivery of our audit modernisation project, which would not be reflected in 2024-25. Our proposal also captures the SCPA's request that, because of delays in the delivery of that project during the current financial year, which are due to delays in our anticipated software arrangement with a third party, we move our anticipated spend on audit modernisation during 2025-26 into 2026-27. That is the largest chunk of some of those movements.

I hope that that gives you the assurance that you are looking for, Mr Greene. I will now pause and turn to Waqas, and then maybe Kenny Oliver will want to come in, should he have anything to add.

**Waqas Sanawar:** The increase in the fees to firms is linked directly to our pay award, because we are contractually obliged to offer the same increase that is awarded to our staff to those firms.

The increase—the £323,000 versus the prior year—is due to the 3.8 per cent pay award that was agreed with the unions last year, which will be honoured for the firms next year.

I hope that that explains the increase in the fees to firms. Is there anything that you would like to add, Kenny?

**Kenny Oliver (Audit Scotland):** On audit modernisation, although the audit modernisation project has four interdependent workstreams, the core workstream that is included in the budget covers the system replacement of our audit management software. The cost envelope across the three-year project that was presented to you previously remains unchanged, but it has been rephased. That is a result of the system being subject to a significant update, which is due to be completed by the end of March 2026, and is a precursor to the development of the system for our environment. That is the reason for the rephasing of the costs for the current year—which we returned to the consolidated fund last month—into 2026-27.

**Stephen Boyle:** You mentioned the appendix. It is also worth highlighting that one of the significant variables is pensions, which is a non-cash item. The total is £1.8 million. Although that is identified as income, it is not really income; it is a reflection of valuations of non-cash pension costs. That is typically met from annually managed expenditure—AME—funding each year. We have some certainty, but not always a lot, on what the valuation will be of any accounting pension disclosures that we need to make in our accounts.

We have indicated in the appendix—it is on the income side of the expenditure statement—that there is a debit balance of £224,000. That is indicative of uncertainty and some movements that we expect will take place. We wait to get the information from the pension fund, which is subject to consideration by the relevant actuaries.

**Jamie Greene:** I was going to flag that. I recall having this conversation last year, and the increase in what was classed as income of £1.7 million in effect became a deficit to you, and that money had to be recouped through the SCF. My concern is that next year's costs simply replicate this year's costs. However, you have not received your statement yet. What happens if that says that that has reduced in value by £2 million? Suddenly, your £15.8 million ask will become £17.8 million. There is a huge unknown with that. I appreciate that it is out of your control, but that was a huge part of why we had to give you so much extra money last year.

**Stephen Boyle:** You are right. Regrettably, neither us nor any organisation that is a member of the pension fund has that certainty. It is subject to various movements and assumptions, particularly on what inflation and Government gilts will be, which are the key variables for the interim valuation that comes to pension funds. If that is subject to considerable movement, we hope to come to the SCPA with an autumn budget revision request for your consideration, and we would look to do that during 2026.

**Jamie Greene:** We would need to identify the potential risk of that mid-year revision before we think about the overall annual settlement. It would be helpful if you had some insight, because it is a simple replication of this year's numbers—I am always quite suspicious of forecasts that are identical to this year's actual spend.

**Stephen Boyle:** I share your scepticism on it, but we have tried to provide the best available information that we have. One of the main relevant aspects is that there have been changes to accounting treatment as a result of the pension fund adoption of international financial reporting standards 16. The commission will recall that our use of leases and assets has had a bearing, so it is pensions plus the IFRS 16 change.

We will continue to engage with the SCPA on pensions and any changes in valuation, but I recognise that there is uncertainty about the number with, regrettably, aspects of it being outwith our control.

10:45

**Jamie Greene:** Okay—thank you. That is now on the record.

Returning to my question about the huge jump, I note that your people costs were £23.7 million in the financial year 2024-25 and that you are projecting them to be £26.7 million next year. That is a jump of £3 million. What I cannot quite work out is why your head count is reducing while your people costs are rocketing. I can only assume that there are two reasons for that—the absorption into the people costs of the NI increase of £500,000, which we helpfully funded last year, and the 3.8 per cent uplift. However, even with those factors, the figures do not quite add up to such a large increase. How can your people costs go up by so much while you are forecasting a reduced head count?

**Stephen Boyle:** The factors that you mention are correct—the absorption of the national insurance costs and the 3.8 per cent. As you will see from the budget proposal, there is also a further proposed pay award, but we do not have certainty about the number yet. Vicki Bibby might want to say more about where we are with that, but we have not yet received a pay claim for 2026-27 from the trade union. We are assuming 3 per cent. We are not bound by public sector pay awards, but we like to use them as a reference, and that is broadly the number that public bodies are using. We hope to get certainty on that, and our assumption is that that is the number that we will get to. If the actual number varies, we will consider how that might be funded differently.

The final factor that is relevant is that many of our colleagues are on an incremental pay scale and those who are not at the top of it will move up one band during the year. As a reference point, it might be helpful if I note—I am looking for the right page in our budget proposal—that we have submitted the proposed numbers of colleagues at each band.

I hope that that explains why there are changes but, for completeness, I turn to Vicki Bibby in case I have missed anything.

**Vicki Bibby:** We highlight the employer NI contributions, which are subject to increments each year, and the pay claim as risks in our budget. At the time when we produced the budget, the figure in public sector pay policy was 3 per cent, so we included that in our budget. We have had some early discussions with the PCS union, and we expect the pay claim in January. For budget certainty, we would ideally like to have an agreement with staff before we go into the new financial year. We are aware of the risk in the budget, but we would look to use the contingency and efficiencies to meet any additional requirements due to pay pressure, in the first instance.

**Jamie Greene:** Okay. While I have you on the phone, can I ask you about attrition or turnover at Audit Scotland in the past year compared with previous years? What is your current rate?

**Vicki Bibby:** Our current rate is just under 10 per cent. I can provide you with the exact figure. We monitor it and discuss it regularly in the executive team and at our remuneration committee, and we are quite comfortable with it. We want to have a healthy turnover in the organisation, so we are comfortable with that level.

At the moment, we do not have any problem attracting staff when we recruit. There was a time when there was concern about people in the profession wanting to come on board, but we are getting really strong recruitment of graduates. The pressure point is more in relation to the qualified accountant role, but we are seeing that right across the system.

We do not want to be complacent because we are mindful of the pressures in the system, which we see affecting the bodies that we audit. There is quite significant pressure on the finance functions and the ability to attract people with the right level of expertise. We ourselves are not experiencing that directly, but we are aware that we are one of the largest accountancy profession trainers in Scotland and are mindful of the role that we play. We feel that our turnover and attraction levels are healthy, which is part of the bigger picture of the health of the organisation as we go through changes. We do not ever want to be complacent, but we are quite comfortable with where we are at the moment.

**Jamie Greene:** Why are you proposing a reduction in your training budget for the next financial year?

**Vicki Bibby:** That is not intentional; it is because of where we are in the cycle. We have a certain number of qualified people coming through the pipeline because of where we are in the cycle. There is a reduction in what we need to balance our budget for the number of people that we have coming through. It is a three-year cycle and we have a number in the second and third years. We have also increased the number of school leavers who have joined us as modern apprentices.

**Jamie Greene:** Are you training graduates?

**Vicki Bibby:** Yes.

**Jamie Greene:** Good.

We do not have a huge amount of time, so I am going to ask about the future and about your modernisation project, which is a subject that I know you were expecting would come up today. We have looked a little at your finances, and Mr Oliver talked about the re-profiling of some of the money that you thought you were going to spend this year but now want to move forward.

I want to get this correct. There is £430,000 that you expected to spend in this financial year but are not going to spend, so you have offered to return that to the consolidated fund. However, you are essentially asking to have that looped back to you. Would there be any benefit for you in being able to hold on to money and carry it over, rather than having to do a complicated dance of kindly giving money back to us and then coming begging for it the next day? Could we do that better?

**Stephen Boyle:** I have got to a place where I think that it is what it is and that that is just how the system works, by virtue of our status as a body that is funded through the Scottish Administration and which will be subject to consideration by Parliament as part of the budget bill, following the draft budget next month. We are not like some other public bodies such as local authorities, because we do not have the ability to hold reserves from one year to the next. That would, arguably, be more straightforward, because it would avoid some of the issues that are caused by timing differences, such as those with the audit modernisation project. However, I do not have any expectation in that regard, or a proposal for the

SCPA to say that we should change the status of Audit Scotland's funding arrangements.

One relevant related matter is that we will be doing some work during 2026 to look more broadly at our fees and funding arrangements. That will include looking at how we levy fees on individual public bodies and at the broad sectoral approach that we use and whether it is clear and transparent and can be understood by people who are subject to a fee for their audit as a public body.

However, I am pragmatic, and I do not think that that work will necessarily mean that there will be any change in our status, unless there is a groundswell of support or opinion from the SCPA and across Parliament for a change in our status. I am also always slightly mindful of the possible unintended consequences of such changes.

**Jamie Greene:** Indeed.

The total cost of the upgrade has not changed much since we last spoke about it. It is around £2.2 million. My primary concern is that you have not negotiated a price for the product, yet you are still quite confident about how much it will cost. How does that work?

**Stephen Boyle:** I will bring in Kenny Oliver in a moment, but, for the record, there are two parts to this. On the product, we have some certainty, because we are working with our colleagues in the National Audit Office and plan to use their system. The second component is about the support provider that we will use to host the system, and we are in the process of contractual negotiations on that. Our submission uses the best information available to us, based on earlier discussion and engagement with potential suppliers and the adoption of Crown Commercial Service procurement approaches. There will, of course, be a degree of uncertainty and risk until we have settled and finalised that procurement.

The timing is also a component. You are right: there has been something of a lift-and-shift exercise, because we were not able to progress at the pace that we had hoped to in 2025-26. That is why the budget has been moved, with your support, into 2026-27.

I think that it would be helpful to the commission to hear from Kenny Oliver on this, too.

**Kenny Oliver:** As Stephen Boyle said, the cost is based on previously submitted information from a range of suppliers. The preferred supplier submitted a range of costs, too, based on three levels of amendment and development work that might be required for the system to be developed for the Scottish environment, and last year's budget submission was based on an average of those submissions. There is no evidence or indication at this stage that that information has moved or shifted. We are approaching the contract on the basis of the system being lifted and shifted into the Scottish environment, with minimal amendment and development.

Just to assure the committee, I should say that, when we enter into contract price negotiations with the supplier, they will be subject to independent external technical review of the relevance, appropriateness and consistency of that fixed price.

**Jamie Greene:** Does that account for your legal and professional fees jumping by a third, year on year?

**Stephen Boyle:** The main part of that movement is our entering into the national fraud initiative process. It happens every two years, so it was not part of the—

**Jamie Greene:** Just for clarification, is the £250,000 NFI money in addition to your revenue ask of us? Are you asking for a one-off payment for that?

**Stephen Boyle:** That is correct.

**Jamie Greene:** But you have also included it in the legal and professional fees line of the budget.

**Stephen Boyle:** Yes. That is where it is reflected in the budget.

**Jamie Greene:** Oh, I see. So, just for clarification, it is already in the £15.8 million figure, not on top of it. If it is in that line, it will have appeared—

**Vicki Bibby:** It is included in that line. It has not been double-counted.

**Jamie Greene:** I am not suggesting that it had been—I just wanted to clarify where it sat.

My big issue with this is that I have yet to see a public body that has delivered a massive information technology infrastructure upgrade on time and on budget. If Audit Scotland cannot do it, nobody can, so I appreciate that there is a huge amount of pressure on you to deliver.

Of course, the figure is just the implementation cost—that is, the cost of getting the product live. What is really unclear is what the on-going costs might be down the line. I appreciate that that is not relevant to next year's budget, because the project is not going live next year, but it will be a matter of concern to the commission in the future. What scale do you have in mind for that?

**Stephen Boyle:** I hesitate to throw figures at you, but I think that what we have in our submission gets us to the right starting place. I should also say that this is more of a catch-up. The system that we have is no longer fit for purpose—we have squeezed it to get us to the right place.

As Colin Crosby has mentioned, things will continue to change. The system will use aspects of automation, but it will provide the right platform for us, together with the National Audit Office and potentially other audit agencies in the UK, to bring in other features—artificial intelligence, new approaches and so on—to cope better with new standards. We will continue to engage with the SCPA on the baseline and what that will mean for future cost requests.

What I hope the submission shows is that Audit Scotland, and perhaps public bodies across the piece, will have to adopt technology more quickly than we have done in years gone by. That will be a feature of the delivery of both public audit and public services. We will look to continue our engagement with you through the annual budget submission and request, through our annual report and at regular intervals in between. We hope that, as soon as we get into the procurement process, we will have some certainty about what it will take to deliver the system, and about on-going running and maintenance thereafter.

**Jamie Greene:** My final, and slightly different, question is about risk. The direction of travel for your modernisation project suggests that it will be very heavily reliant on the Microsoft cloud for data storage and access. People in the very Parliament that we are sitting in know what happens when that goes down—it can thwart day-to-day business to the point, almost, of thwarting democracy.

I have concerns about your moving to an entirely virtual model. I am looking for some reassurance that you are able to operate on a day-to-day basis in any scenario—and that is before you look at third-party involvement, such as the types of espionage in other public bodies that we already know about, or espionage that is actively taking place. I am not necessarily wondering how wonderful your security systems are, but we know that those systems can go down, which has an effect. It has happened to the Parliament, so it could happen to you.

11:00

**Stephen Boyle:** Of course it could. Kenny Oliver and Vicki Bibby will give you some insight into how we are trying to mitigate some of those risks and what that might mean for the future.

Cyber risk—the risk of a cyberattack and our ability to recover from it—occupies the top two places in our risk register. For obvious reasons, I will not spell out what we do and how we do it, but those risks are subject to regular monitoring by the executive team, the audit committee and the board to ensure that we have the appropriate arrangements for our organisation. We recognise that any organisation of scale and size in a public or commercial setting carries that risk, and there are many high-profile examples of commercial organisations and public bodies that have been subject to cyberattacks. We have business continuity processes in place to allow us to do what we need to do in order to deliver our services and map out a process of recovery.

Kenny Oliver can come in on some of the technicalities, and Vicki Bibby may want to add to that.

**Kenny Oliver:** One of the key rationales for the modernisation project and its direction of travel is to increase our cyber resilience and address cyber risks in our current system, which lacks the automation and secure modern architecture to support longer-term cyber resilience. We are working closely with our digital services team to mitigate those risks as they present themselves.

As Stephen Boyle said, we have contingencies, processes and plans in place should the need arise. The move to the Apex system, which exists in the Microsoft environment, brings our system into line with other systems and tools that we have in place. They will be interoperable and will share protections and security, which will increase the architecture and framework around them.

As Stephen Boyle said, cybersecurity is consistently ranked as the highest risk on our risk register. Therefore, it requires active and careful monitoring and controls, which we have in place. They are regularly subject to rigorous and independent review.

**Jamie Greene:** Good old-fashioned spreadsheets will be back out soon enough.

**The Chair:** I have a couple of quick questions. Page 2 of your covering letter to the commission states:

> "We are taking on a higher level of operational and financial risk in the 2026/27 proposal compared with previous years."

The risks relating to the pay award are understood.

Paragraph 6 of the budget proposal says that, first, you would use your contingency money to meet any pressures, but you might have to come back to the commission if that was insufficient. In relation to the high level of operational and financial risk, you also highlight the vacancy factor of 5 per cent—I apologise for circling back on that. In paragraph 6, you state that the

> "vacancy factor will remain a challenge".

Those two key areas pose a high level of risk, both financial and operational. To ask the obvious question, how are you managing them?

**Stephen Boyle:** I will take each of those questions in turn. For the pay award, we think that we have an appropriate assumption of 3 per cent in our budget submission. It is subject, first, to receipt of the pay claim, and, then, through the structured negotiation arrangements that we have with the trade union, we will arrive at a single-year pay award that we expect for 2026-27. We do not know much more beyond that. We think that it is the right reference point, given that, as I mentioned, we are not subject to public sector pay policy but wanted to make the award with reference to the pay awards that other public bodies, including the Scottish Parliament, have settled on.

We have the management contingency arrangement for good reason—I refer to our discussion about the fact that we are not able to hold reserves—and it allows us some flexibility as events arise.

With the vacancy factor arrangement now at 5 per cent, as has been mentioned, it is a bit like starting each new financial year, in theory, with a blank sheet of paper and trying to deliver on that number. However, as Vicki Bibby has outlined, through regular engagement with our colleagues across business groups, we have a degree of certainty about what is coming down the line with staff changes. The turnover level to which we operate allows us to make some inroads into managing the risk without fully mitigating it. There are also some other contextual changes in the organisation and in system developments. We do not entirely have price certainty yet about the implementation of the audit modernisation process.

In today's budget submission, we wanted to set out the clear picture that there are risks—there are, of course, risks in any organisation. We do not necessarily have entire predictability in our budget. However, we have the right structures and governance arrangements to manage the risks as well as any well-run organisation can do. If things change and there is significant variation in the variables that we have set out, we would look to continue having engagement with the SCPA. We hope that that will not be the case, based on the submission that you have before you today.

**The Chair:** I turn to a slightly different aspect. Paragraph 46 of the submission says:

"Legislation requires us to broadly break even".

What does "broadly break even" mean? Does it mean that, if you go a few hundred thousand pounds the wrong way, that is okay?

**Stephen Boyle:** No, it is not quite as flexible as that, unfortunately. We are required not to go into deficit each year, so, in terms of our overall position, we will never go into deficit. That is our key financial target. I am very clear that that would result in the external auditors appointed by the SCPA considering how they would reflect that in their audit opinion. Given the organisation that Audit Scotland is, we would clearly not want to have a modified opinion on our accounts.

The "broadly breaking even" relates to our fee and income arrangements, by sector. We are looking carefully at those, as I mentioned a few minutes ago, as part of our consideration of fees and funding. We are looking to engage with the SCPA, the Parliament and public bodies on the appropriateness of how those arrangements operate. The likely direction of travel is that we recover our costs from individual bodies instead of on a sectoral basis, whereby, at the moment, we broadly break even. We are looking forward to discussing that further with the SCPA during 2026.

**The Chair:** In table 5 on page 18, I notice that, for local authorities, the figure for "Actual" versus the figure for "Budget" is much higher. Under "Proposed Budget", the fees will stay at the higher rate. We have previously talked about concerns around transfer pricing. Other bodies do not seem to have as big an increase—if, indeed, they have any increase—as the local authorities. Why are local authorities paying so much more?

**Stephen Boyle:** I will ask Vicki Bibby to set that out. In broad terms, as we touched on earlier, audit fees can vary, especially with the implementation of new auditing or accounting standards. The main factors that have been affecting the delivery of audit work in local government bodies are pensions and valuation of assets, which have required considerably more audit work than was previously the case. The latter is subject to a lot of debate and discussion within local government and the auditing profession, because it involves the application of commercial accounting and auditing requirements in a local government or public body setting, and many people are concerned about what that means.

The commission will be familiar with the real constraints on the pace of delivery of some local government audits in recent years, and one of the main factors behind that is the valuation of assets. Thankfully, we have been able to hold the line, and it has not significantly affected the delivery of audits. However, there has been some cost growth, because auditors have had to do more work, as have public bodies, so that they can produce a set of annual reporting accounts that meet the required standards and quality. Vicki might want to say a bit more about that.

**Vicki Bibby:** The audit fee increase of 4.3 per cent is applied to all sectors. All sectors have that, because they are required to fund audits; we cannot cross-subsidise any sector. Some elements—Scottish Government departments, for example—are covered by the consolidated fund, but local government audits, including performance audits, are funded through fees.

**The Chair:** Do members have any final questions that they would like to ask?

**Mark Ruskell:** Yes, I have a question. We had a good answer from Waqas Sanawar earlier about the reductions in property costs, but I wanted to ask about the £50,000 property cost saving in relation to the Edinburgh office. What is the background to that?

**Waqas Sanawar:** The £50,000 in savings for the Edinburgh office is due to savings in rates, utility bills and maintenance costs. A combination of those factors has resulted in that saving. The £270,000 that we referenced earlier is that £50,000 plus the £220,000 arising from our 10-year estate strategy.

**The Chair:** That exhausts all the questions that we have to ask at this point. Before moving the meeting into private session, I thank Colin Crosby, the Auditor General, Vicki Bibby, Kenny Oliver and Waqas Sanawar for their evidence. Thank you, and merry Christmas.

11:12

*Meeting continued in private until 11:22.*

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