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



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 four possible outcomes from our assessment



### Concern outside our remit

We cannot examine an issue of concern about a body that we do not audit.

You can find a list of the public bodies we audit here.

Where possible, we will suggest other organisations that may be able to help.

## We cannot take any action

We may conclude that we cannot act on your issue of concern. For example, if you are unhappy about a council's planning decision or how a health board has handled your complaint.

Where possible, we will refer you to the public body or a regulator that may be able to help you.

# Audit intelligence

We must ensure the time we spend on an issue of concern is proportionate.

We may conclude the issue of concern does not warrant audit work. For example, if the concern is about a very small amount of spending.

The information you provide can sometimes inform our audit work and helps us to identify issues affecting public bodies that may call for further examination.

#### **Audit work**

Where the issue of concern relates to a topic we are already covering in our audit work, the auditors may use the information you provide along with other intelligence, to feed into the audit process.

We would only report significant findings in the relevant audit report.

In some cases your concern may lead to us carrying out specific audit work to examine the issue. If appropriate we may publish the findings on our website.