

PE1488/B

Scottish Parliament – Public Petitions Committee

Petition PE01488

Response from Audit Scotland

Audit Scotland recognises the important role that whistleblowing can play in supporting proper assurance and accountability in any organisation.

Audit Scotland, the Accounts Commission and the Auditor General are prescribed persons under the [Public Interest Disclosure Act 1998](#). As a result whistleblowers can raise concerns directly with us about fraud, corruption or wrongdoing in public bodies.

In light of the Public Interest Disclosure Act 1998 Audit Scotland developed guidance on whistleblowing for employers and employees of public sector organisations in Scotland in conjunction with Public Concern at Work. This guidance was reviewed and updated in 2012 and is available on the Audit Scotland website.

<http://www.audit-scotland.gov.uk/utilities/whistleblowing.php>

The guidance encourages all public sector organisations to have robust policies and procedures in place to respond to whistleblowing and fraud. The guides also provide information on roles and responsibilities and the good practice principles which should under-pin any whistleblowing arrangements.

The Audit Scotland guidance does not go as far as recommending specific arrangements or processes. This is because the guidance covers the whole of the public sector and we recognise that a single system or process is unlikely to be effective for all organisations.

In terms of the detailed proposals made in the petition, it would not be appropriate for Audit Scotland to recommend a specific set of operational arrangements as set out in the petition for all councils in Scotland. However, Audit Scotland would recommend that all councils comply with the guidance and ensure that robust whistleblowing arrangements are in place.