

Audit Assurance Division

Food Standards Scotland
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To: Heads of Service,
Lead Food Officers

Date: 22 March 2024

Dear Colleague,

Local Authority Performance Monitoring and Audit Programme 2024/2025

I write to inform you of our Local Authority Performance Monitoring and Audit Programme for this year (Annexe 1). As you will be aware, the primary purpose of FSS audits of Local Authorities is to provide assurance that local delivery of official controls for food is compliant with UK legal requirements and official guidance.

The primary focus of our programme this year will be to carry out a review of the delivery of Official Controls in Approved Establishments. The Audit team plans to carry out the review throughout the year with the aim of producing a summary report at the end of the programme.

In addition to this, the audit team will also build on last year's Planning and Prioritisation desktop review and assess whether Authorities met the expectation of their service plans submitted for 2023/2024.

Should it be necessary, broader capacity and capability audits may be carried out throughout the year, particularly where performance concerns are raised or identified by other means of intelligence.

As always, the Audit Assurance Team will continue to provide on-going guidance to support the Local Authorities previously audited and who are working to improve their Service.

Yours sincerely,



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Local Authority Performance Monitoring and Audit Programme 2024/2025

Programme	Brief Outline	Timescale
Focussed Review Delivery of Official Controls in Approved Establishments	This review will cover the delivery of Official Controls in Local Authority Approved Establishments. It will cover a representative number of Local Authorities across Scotland and a Summary Report will be produced at the end of the programme.	Quarter 1- Quarter 4
Performance Monitoring Service Planning	A retrospective review of 2023/24 service plan completion across LAs by survey.	Quarter 3
Reactive Audit Capacity and Capability	Capacity and capability audits in response to any identified under performance of Local Authorities or concerns raised to Food Standards Scotland.	Quarter 1 – Quarter 4 Intelligence led audits, planned as required throughout the year.
Performance Support Local Authorities	On-going guidance and support to previously audited Local Authorities.	On-going