

Audit Scotland report: Delivering for the future

Date of meeting 5 September 2025

Date of report 25 August 2025

Report by Chief Executive

1. Object of report

To advise the committee on the issue of an Audit Scotland report titled '*Delivering for the future*' and outline the key messages and implications for SPT contained therein. Members are reminded that the full report was emailed separately.

2. Background to report

Audit Scotland has recently published a report titled '*Delivering for the future*'.

The report says that Scotland's councils urgently need to make progress with workforce plans if they are to protect services and financial sustainability.

The Accounts Commission's latest report says that staff are councils' most important resource and are vital in delivering services and meeting Scotland's changing and increasing needs. The numbers of staff employed by councils has risen, but this has not kept pace with ever-rising demand.

The report adds that multiple challenges are affecting Scotland's 260,000 council workers. As well as increasing demand for services, councils are facing challenges in recruiting and retaining staff, and sickness absence rates are at a record high.

Many councils have initiatives in place to address challenges with recruitment and retaining staff, but urgent progress is needed to have robust workforce plans in place at every council. This needs to help financial sustainability, address wellbeing, link to future skill needs and drive many more shared services and roles across the public sector.

The Audit Scotland report can be found at:

https://audit.scot/uploads/2025-07/bv_250807_workforce_thematic.pdf

3. Outline of proposals

The report outlines the following key messages:

1 Councils are facing clear and continuing financial pressures and are having to make savings as they redesign and transform how they deliver services, including examining the need to make workforce reductions. Recruiting and maintaining a skilled local government workforce remains challenging and, at the same time, demand for council services is increasing. This is placing additional demands on the existing workforce and there are indications this is now impacting upon the wellbeing of an ageing workforce, with absence levels rising to a new high.

2 Auditors report that councils have responded positively to these challenges, but that further progress with workforce planning is still needed in light of continuing financial and demand pressures. There remains scope for better alignment of workforce plans to corporate strategies, and opportunities to make better linkages between corporate and service arrangements. Councils could improve the availability and use of workforce data and demonstrate better, more meaningful engagement with their staff. Auditors also reported that there are existing initiatives across the sector to address issues with recruitment and retention, succession planning and the development of staff, but they also highlighted that opportunities to share services and roles could be better explored to deliver potential efficiencies and improve services. All councils recognise the importance of digital solutions in shaping their future workforce requirements, but digital capacity remains an issue for many, and further engagement with staff and service users is needed as councils transform how they deliver services.

3 Staff remain the most important resource councils have to deliver services and meet the needs of their citizens. Councils need to prioritise workforce planning and development to address existing and future challenges. Addressing rising sickness absence, embracing innovation and digital technology, and increased collaborative working will all be necessary to attract and retain staff, and ensure we all continue to benefit from a skilled and motivated local government workforce.

Implications from the Audit Scotland report key messages

SPT has and continues to face similar challenges as set out in the report.

Key facts on council workforce are presented in the Audit Scotland report. Equivalent key facts for SPT are shown at Appendix 1.

SPT has and continues to invest in staff development with a focus on succession planning and training initiatives.

SPT has and continues to invest in Digital solutions to support staff to deliver frontline services, as well as to unlock back-office efficiencies.

Given the above SPT is already considering the future challenges and will build mitigations into our own workforce strategy and plans.

4. Committee action

The Committee is asked to note the contents of this report and the Audit Scotland report titled '*Delivering for the future*'.

5. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>None.</i>
Risk consequences	<i>None.</i>

Climate Change, Adaptation & Carbon consequences *None.*

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Title **Director of Finance & Corporate Support**

Name Valerie Davidson
Title **Chief Executive**

For further information, *please contact Iain McNicol, Audit and Assurance Manager, on 0141 333 3195*

APPENDIX 1

SPT Workforce Statistics as at August 2025



501

Total headcount, a decrease of 6.6% since 2018/19



£26.2m

Employment costs 2024/25, an increase of 15.4% since 2018/19



37.4%

Employment costs as a total of total revenue expenditure 2024/25

71.5%

Employment costs as a total of net revenue expenditure 2024/25



1.6%
45.5%
27.5%
22.8%
2.5%

aged 24 or under
between 25 and 44
between 45 and 54
between 55 and 64
aged 65 and over



11.74

Sickness absence days per employee in 2024/25, a decrease of 19% since Covid-19 (2020/21)