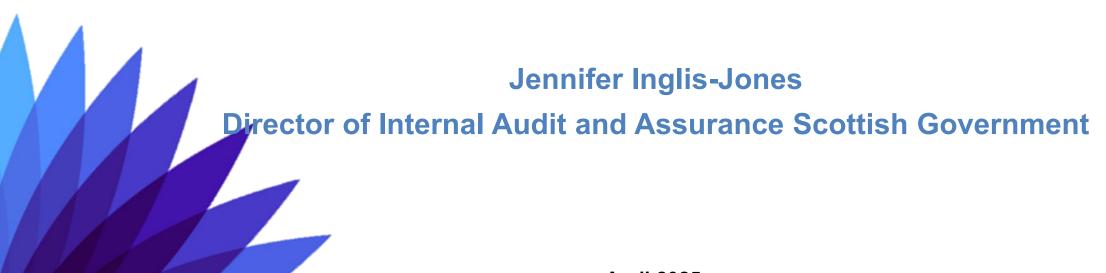# Directorate for Internal Audit & Assurance

**Recognising and responding to Early Warning signs in Public Sector Bodies**

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**April 2025**

# Background and Link

- In March 2025 the Committee on Standards in Public Life published a report to support public sector bodies to get better at recognising and responding to emerging problems.

- It provides significant challenge points for all those in public service in Scotland and has good clear pointers to Boards, Audit Committees, Management and assurance providers.

- The full report is available here: [Recognising and Responding to Early Warning Signs in Public Sector Bodies: report - GOV.UK](#)

## Challenge Points for Public Bodies to consider

The report has 20 challenge points under 7 headings:

1. Building accountable organisations
2. Identifying and assessing risks
3. Speaking up
4. Development and performance management
5. Public scrutiny
6. Learning lessons
7. Board scrutiny

# Chapter 4: Effective Scrutiny by the Board

There are 4 key areas covered here in the report:

**Information and challenge:** ensuring the board has the information it needs and is willing to ask the difficult questions

**Appointing people with the right skills and motivation:** with the breadth of skills and experience and a strong public service ethic.

**Board culture:** Building an open and trusting relationship between and among the executive leadership and non-executive directors.

**External perspectives:** Bringing an independent, external perspective to board meetings and hearing directly from the users of public services.

# Common Themes from recent inquiries

- Failure to listen to and act on concerns raised by employees and/or the public
- Failure to investigate properly when things went wrong
- Failure of the board to have proper oversight of issues and concerns
- Overly defensive organisational culture
- Failure to support a 'speak up' culture
- Poor relationships within the organisation
- Failure to learn from past mistakes, or similar incidents
- Failure to identify emerging themes that might have alerted the organisation to a developing risk

# Wrap Up and Discussion

- Some potential areas of discussion

  - How comfortable are you in the transparency and handling of concerns and complaints within your organisation – are themes, outcomes or emerging risks shared?

  - Given the pace and volume of data available and the technology that can be used to prepare/present it – are you being supported to be an intelligent consumer of data?

  - Culture – how do you shape/challenge organisational culture?