

Audit Assurance Division
Pilgrim House, Old Ford Road
Aberdeen, AB11 5RL
laudit@fss.scot

Date: 02 April 2026

To: Heads of Service
Lead Food Officers

FSS/ENF/26/003

Dear Colleague,

Local Authority Performance Monitoring and Audit Programme 2026/2027 Service Plans

As outlined in [FSS/ENF/26/001](#), the initial focus of this year's performance monitoring and audit programme will be a review of Local Authorities' Service Plans for 2025 – 2026.

The aim of the review is to assess and verify the documented arrangements in place in Local Authority Service Plans to ensure the adequate and effective delivery of official food controls. The scope of the review is detailed in the [Audit Brief](#) which has been published on our website.

We formally request that you submit your Service Plan for 2025 – 2026 to laudit@fss.scot by the 1st of May 2026.

If you have submitted a plan to us previously as part of an audit response, no action is required unless significant change to planning has taken place.

If you have any questions or wish to discuss the audit in more detail, please do not hesitate to contact me.

Yours sincerely

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