



The Scottish Parliament  
Pàrlamaid na h-Alba

John-Paul Marks  
Permanent Secretary  
The Scottish Government

By email only

**Public Audit Committee**  
Room T3.60  
The Scottish Parliament  
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1 July 2022

Dear Mr Marks,

**Scotland's financial response to Covid-19**  
**Scotland's economy: supporting businesses through the Covid-19 pandemic**  
**Social Security: Progress on implementing the devolved benefits**

On [23 June 2022](#), the Public Audit Committee took evidence from the Auditor General for Scotland (AGS) on the above reports. Following the evidence session, the Committee agreed to write to you regarding the following points.

**Scotland's financial response to Covid-19**

The AGS's joint report with the Accounts Commission stated how the Scottish Government had worked collaboratively and at pace with local and UK government to direct significant public spending in difficult circumstances. However, the Committee also heard from the AGS that, to date, there has been limited evaluation by the Scottish Government of its financial response to the pandemic.

The joint report recommends that the Scottish Government should publish comprehensive Covid-19 financial reporting information which clearly links budgets, funding announcements and spending levels. During the evidence session, Audit Scotland highlighted the Scottish Government's willingness to follow the recommendations in the report and to engage with Audit Scotland.

The AGS also welcomed the early work that the Scottish Government has undertaken towards providing a full evaluation of Covid-19 spending but explained that no timescale has been set for this work to be completed.

**The Committee therefore asks that you provide it with a timescale for the completion of this work and that you provide it with a copy of the final evaluation report when it is available.**

**Social Security: Progress on implementing the devolved benefits**

The Committee welcomes the Scottish Government's achievement in continuing to successfully deliver new and complex social security benefits in challenging circumstances, while at the same time noting that substantial risks and challenges to the overall delivery of new social security benefits remain.

In particular, the Committee notes the use of the Agile methodology approach to deliver the Scottish Child Payment and the Child Disability Payment. This is very much welcomed by the Committee following the [Session 5 Public Audit and Post-legislative Committee's report](#), which highlighted the impacts of a series of failed public sector ICT projects.

**Given there is no senior Scottish Government official with overall responsibility and oversight for all public sector ICT projects, the Committee agreed to write to you in your role as Principal Accountable Officer to ask how the Scottish Government plans to share the best practice and lessons learned from the use of the Agile approach to system development, with both Scottish Government departments and other public sector bodies who are undertaking ICT projects.**

I would be grateful if you could respond by **Friday 12 August 2022**.

**Yours sincerely,**



**Richard Leonard MSP,  
Convener**