



The Scottish Parliament  
Pàrlamaid na h-Alba

## SCOTTISH COMMISSION FOR PUBLIC AUDIT

Stephen Boyle  
Auditor General for Scotland

The Scottish Parliament  
EDINBURGH  
EH99 1SP

[scpa@parliament.scot](mailto:scpa@parliament.scot)

By email only

14 February 2024

Dear Stephen

### **Scottish Commission for Public Audit - scrutiny and challenge function**

At the meeting of the Scottish Commission for Public Audit (SCPA) on 11 December 2023 the SCPA considered and agreed to implement the following two recommendations made in the 2019 [Report on the Review of the Audit Scotland Board and the Commission for Public Audit](#).

- Recommendation 10: The SCPA agreed that there is merit in meeting informally more often to discuss briefings on any emerging priorities and other significant matters for the Board. This could include inviting other parties to brief SCPA Members on relevant matters where appropriate.
- Recommendation 11: The SCPA agreed to seek confirmation from the Board that it will provide, alongside its Annual Report and Accounts, the annual Audit Committee report to the Board.

Recommendation 10 is reflected in paragraphs 39 to 44 of the SCPA's recent [report on the Audit Scotland Budget Proposal for 2024/25](#), where it agreed to hold informal meetings with Audit Scotland to hear of the progress of the audit modernisation project (paragraph 40). The SCPA's report also highlighted its intention to review the

timetable and written agreement for the submission of Audit Scotland's future budget proposals. The SCPA looks forward to working with Audit Scotland on this matter.

Recommendation 11 asks that the Audit Committee's annual report to the Audit Scotland Board is shared with the SCPA, alongside Audit Scotland's Annual Report and Accounts. In his letter of 15 October 2019, the then Chair of Audit Scotland's Board, Ian Leitch, confirmed the Board's agreement to share the Audit Committee's annual report with the SCPA.

Unfortunately, as a result of the Covid-19 pandemic and the start of the new session of Parliament, Recommendation 11 was never taken forward. The SCPA asks that a copy of the Audit Committee's annual report is provided alongside the Annual Report and Accounts from June 2024 onwards.

The clerks to the SCPA will be in touch with your office to make arrangements for the informal meetings and the review of the timetable and written agreement for the submission of future budget proposals.

Yours sincerely

**Colin Beattie MSP**  
**Chair**