



The Scottish Parliament
Pàrlamaid na h-Alba

Finance and Public Administration Committee

Richard Leonard MSP
Convener
Public Audit Committee

By email

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Dear Richard

Thank you for your letter of 3 April 2023 advising that the Auditor General for Scotland (AGS) is formally seeking feedback on the content of his future work programme up until March 2025. The Finance and Public Administration Committee (FPAC) notes that the Public Audit Committee (PAC) took evidence from the AGS on this work programme on 30 March and that it is collating responses from committees by 16 May.

The FPAC considered the AGS' work programme on 25 April and agreed to draw his attention to the following areas of proposed audit work, which are of particular interest to the Committee's remit:

- **Public finances:** proposed work during 2023-24 to investigate the reform agenda, including tracking progress on reform, defining reform, and considering the implications for value for money, pace and scale, with audit products proposed on "the sustainability of public finances, including consideration of pace of reform, public sector efficiency and financial management".
- **Estates management:** plans to explore "the need to rationalise the public sector estate and making better use of its assets to deliver more joined up services in a sustainable way" in a high-level briefing on the challenges facing the Scottish Government's capital investment plans.

- **Workforce:** proposals to develop options for specific audit work around the public sector workforce to look at how the Scottish Government and public bodies are managing the challenges of increasing workforce shortages and delivery of a sustainable future workforce.
- **National Care Service (NCS):** plans to monitor progress on development of the NCS (Scotland) Bill and potential audit work on the Scottish Government's planning for the creation of the NCS.
- **Supporting economic development and growth:** audit work on City Region and Growth Deals, and early analysis of the Scottish Government's National Strategy for Economic Transformation.

There are clear links between these areas of work and the Committee's scrutiny of the Scottish Budget, the Scottish Government's Medium-Term Financial Strategy, the Scottish Fiscal Commission's first Fiscal Sustainability Report, as well as our inquiry into the Scottish Government's public service reform programme, and examination of the finances arising from the NCS Bill. The Committee therefore asks that we are kept informed of progress, including on the scope, nature and timeframes, as these areas of work develop. The Committee also has an ongoing interest in enhancing financial transparency and the effectiveness of how government operates and we therefore seek further information on any future work planned in these areas.

We look forward to receiving this further information from the AGS in due course. In the meantime, thank you for co-ordinating the feedback from committees.

Yours sincerely

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee