



The Scottish Parliament
Pàrlamaid na h-Alba

Committee Conveners

By email only

Public Audit Committee

Room T3.60

The Scottish Parliament

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3 April 2023

Dear Convener,

Auditor General for Scotland's draft work programme

At its meeting on [30 March 2023](#), the Public Audit Committee took evidence from the Auditor General for Scotland (AGS) on his [future work programme](#). The draft work programme sets out:

- how the AGS intends to respond to the current context for the public sector in Scotland
- the dual focus on how public bodies are tackling the challenges facing them as well as “enabling systems change”
- audit work in the pipeline for the next two years, including a summary of confirmed “audit products”.

As you will be aware, while the Auditor General is responsible for determining the programme of performance audits and cannot be directed by the Parliament, the Auditor General must take into account any proposals made by the Parliament. The Auditor General has decided to formally consult the Parliament on his draft work programme, specifically he is seeking feedback from the Parliament on:

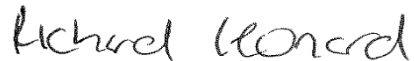
- the proposed response of public audit to the current public sector operating context
- the content of the proposed audit work for April 2023 to March 2025
- areas of priority for audit work

- any gaps in the proposed response.

Given the Committee's specific role in scrutinising the reports of the Auditor General, it agreed to forward the Auditor General's draft work programme to other committees and to offer to collate the views of all committees with a view to providing a collective Parliament response. Such an approach will also enable the Committee to identify cross-cutting themes and to highlight specific areas where more than one committee would welcome further examination by Auditor General and Audit Scotland. The Committee is aware that other committees and clerks have regular liaison with the Auditor General and Audit Scotland and it has no desire to cut across this activity.

However, if you wish to respond to the Auditor General's consultation and would like it to be part of the collated response, it would be helpful to receive your committee's response by **Tuesday 16 May 2023**.

Yours sincerely,



**Richard Leonard MSP,
Convener**