

29 March 2023

Mr Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament
Edinburgh
EH99 1SP

Dear Convener

On 16 June 2022, the Accounts Commission and I published our report on [Scotland's financial response to Covid-19](#). I provided evidence to the Committee on 23 June 2022.

At that time the full two years of outturn data was not yet available. This meant our report and subsequent evidence session was based on spending up to December 2021. Since then, the Scottish Government has published 2021/22 outturn data and I have completed the audit of the 2021/22 consolidated accounts. A fuller picture of total spending on Covid-19 during 2020/21 and 2021/22 is now possible.

Today, Audit Scotland published an update on the total Covid-19 spending over the two financial years most impacted by the pandemic. This is an interactive webpage showing where this money came from, and where it went. It also summarises the main themes identified across audit reporting on the pandemic since March 2020. The link to the spending update is here: [Scotland's financial response to Covid-19: Spending update | audit-scotland-2022.spideronline.co.uk](#)

I hope the Committee finds this helpful.

Yours sincerely

Stephen Boyle
Auditor General for Scotland