

8 August 2024

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

By email

Dear Convener

Thank you for your letter of 26 June, regarding my draft work programme, and for your coordination of responses from other committees. I also welcome the opportunity you gave me in April to brief the Public Audit Committee on my audit priorities and draft work programme covering the period April 2024 to March 2026. This engagement and feedback will help me to develop a work programme that considers and reflects key areas of interest to the Parliament, and one that continues to support effective parliamentary scrutiny.

I am pleased to note the support for my draft work programme. I am grateful also for the helpful suggestions and reminders of evidence taken by the other committees on several of the topics covered in the programme – these will be useful to the audit teams when scoping the relevant individual audits. The audit teams will remain in contact with the appropriate committee clerking teams in relation to the forthcoming audits.

I am also grateful for the comments received from PAC, which again indicate strong support for my proposed work programme. There are a small number of areas where I think it would be helpful for me to provide some further information about the work which I am planning to do, and I have set these out below.

Vessels 801 and 802 (Glen Rosa and Glen Sannox)

Your letter notes your separate correspondence to me regarding my role in relation to the forensic examination of FMEL being commissioned by the Scottish Government, and how I will use the findings to report to the committee. As my letter of 1 July explains, Audit Scotland and the AGS will have no formal role in the forensic analysis of FMEL's financial records. While we have had informal discussions with officials from the Scottish Government's Strategic Commercial Assets Division about this, it is for the government to define the scope of the forensic examination, to set its timelines, and to oversee its delivery. Once the forensic examination is complete, I will consider its findings and the most appropriate way to report on them to support the scrutiny role of the committee.

Children and young people with additional support needs

I note the comments of the Education, Children and Young People Committee in relation to cross-cutting spend in this area, and the PAC's own support for those comments. The scope for this audit – being undertaken on behalf of both me and the Accounts Commission - has now

been [agreed](#). While we recognise that there are likely to be challenges in being able to secure a comprehensive picture of spend, the scope includes specific questions on cross-cutting spend.

National Health Service

Your letter refers to the committee's interest in GP availability and access. As the committee will be aware, we have repeatedly highlighted issues with consistent and reliable data regarding general practice and primary care services. It is my intention to consider and report on how adequate the available data and information is to understand the availability of, and access to, GPs, as well as the quality of care in my forthcoming audit of primary care services,

Best Value in police and fire

As we explained when we discussed the draft work programme with the committee in April, our planned work in relation to police is at a more advanced stage than that for the fire and rescue service. In addition to the work on police being the first time I have examined Best Value in a central government body, Audit Scotland will be undertaking this work jointly with HMICS. This will require both bodies to be satisfied with the methodology to be deployed, and that the right resources are available to undertake the work. Initial discussions on approach, scope and methodology have begun and, at present, I anticipate that we will commence the detailed audit work in Spring 2025, reporting late in 2025 or early 2026.

I hope the committee finds these comments useful and I look forward to engaging with the committee on the individual audits when complete.

With best wishes

Stephen Boyle
Auditor General for Scotland