



The Scottish Parliament  
Pàrlamaid na h-Alba

Stephen Boyle  
Auditor General for Scotland

**Public Audit Committee**  
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26 June 2024

Dear Auditor General,

Thank you for providing evidence to the Public Audit Committee on your draft work programme on [18 April 2024](#), covering the period April 2024 to March 2026.

Following the evidence session, the Committee [wrote to other parliamentary committees](#) to seek their views on the pipeline of future audit work, in order to provide a consolidated parliamentary response on your draft work programme. I attach the responses received in the **Annexe** to this letter.

Overall, there is widespread support for your work programme. As you will note from the responses received, there are clear links between many of your planned audits and the work of parliamentary committees. The Committee considers that this work will be useful in informing these audits. You will also note that some committees have asked to be kept updated on specific audits as your work progresses. I trust that you will engage with those committees as appropriate.

The Committee wishes to draw your attention to a number of specific areas, as set out below.

**Vessels 801 and 802 (Glen Rosa and Glen Sannox)**

During the evidence session on 18 April, the Committee noted that despite previous commitments you have made to undertake further audit work on vessels 801 and

802, there was no reference to it in the draft work programme. The Committee was therefore reassured to hear that you remain committed to this work once the vessels have been completed.

As you are aware, one of the key conclusions of the Committee's report, *New vessels for the Clyde and Hebrides: Arrangements to deliver vessels 801 and 802* was the importance of establishing how £128.25 million of public money was spent by the former company, Ferguson Marine Engineering Limited (FMEL) to deliver the vessels. Our report therefore encouraged you to undertake a forensic analysis of this information.

As you do not have the statutory powers to undertake such a forensic analysis, the Deputy First Minister and Cabinet Secretary for Economy and Gaelic has recently confirmed that the Scottish Government will arrange for FMEL's accounting records to be passed to independent accountants to conduct a forensic examination on its behalf.

While the Committee welcomes this development, the Committee is clear that this forensic analysis must be robust and fully transparent. We are therefore [seeking further information from the Deputy First Minister](#) on the terms under which the forensic examination will take place. As you know, we have also [written to you](#) on this matter, to establish what role, if any, you will have in the forensic examination and how you will use the findings to report to the Public Audit Committee. The Committee looks forward to receiving your response in due course.

### **Care experienced children and young people**

During the evidence session, it was useful to hear more about the planned briefing paper focused on delivering improved outcomes for care experienced people, as set out in *The Promise*. The Committee is particularly encouraged that this work provides an opportunity to test how well public service reform is being delivered, recognising the importance of partnership working in delivering *The Promise*.

In its response to your draft work programme, the Education, Children and Young People (ECYP) Committee highlighted work it has conducted in this area, in addition to plans for ongoing scrutiny of the delivery of *The Promise*. The Citizen Participation and Public Petitions Committee also highlighted in its response the extensive evidence it has gathered in relation to public petition [PE1958: Extend aftercare for previously looked after young people, and remove the continuing care age cap](#).

The Committee notes that the evidence gathered by these committees will be helpful in informing your briefing.

## **Children and young people with additional support needs**

During the evidence session, you confirmed that you would await the findings of the ECYP Committee's inquiry into Additional Support for Learning (ASL) before confirming the scope of the planned audit work in this area.

As you will be aware, the ECYP Committee [published its report](#) on 15 May 2024. The Committee notes that the report highlighted the complexity in understanding actual spend on ASL given the range of areas and budget streams involved. It therefore recommended that further work be undertaken by the Scottish Government on how this spend can be quantified.

We also note that the report asked Audit Scotland to consider undertaking audit work on this cross-cutting spend. The Committee therefore echoes the ECYP Committee's request for this work to be included in the scope of the audit.

## **Climate change**

The Committee welcomes the continued focus on climate change as part of your audit work. As you will note, the Net Zero, Energy and Transport (NZET) Committee also welcomes this work.

In relation to your planned performance audit on sustainable transport, the NZET Committee draws your attention to the evidence session it held with the Cabinet Secretary for Transport on [4 June 2024](#), where it scrutinised the Scottish Government's target to reduce car kilometres by 20 per cent by 2030, and the route map that is in place to achieve the target.

The NZET Committee also suggests that the evidence it heard from the Cabinet Secretary for Net Zero and Energy on [28 May 2024](#) may be helpful in informing your audit on public sector action to adapt to the unavoidable impacts of climate change. It further suggests that as part of the audit, you may wish to consider how the public sector will adjust to the Scottish Government's revised timetable for achieving net zero by 2045, in response to the Climate Change Committee's Scotland report.

In relation to this audit, the Committee also draws your attention to the Finance and Public Administration Committee's response, which highlights the recommendations and observations it made in its Budget Report 25-25 as follows—

- The Committee recognised that overall reductions to the Scottish Government's capital budget impacts on its ability to target funds towards achieving net zero.

- The Committee sought further details of how the Scottish Government is mitigating these challenges, including attracting private investment, to make greater progress towards delivering a fair, green and growing economy.

## **National Health Service**

The Committee recognises the scale of the financial challenge facing the NHS in Scotland, and the urgent need for reform to deliver financially sustainable health and care services. We therefore welcome your intention to continue to produce an annual NHS overview report.

We also welcome your planned performance audit on demand and capacity in primary care and progress with wider primary care reform, focussing on general medical services. As highlighted during the evidence session on 18 April, the Committee considers that there would be merit in exploring the availability of, and access to, GPs as part of this audit.

## **Police and Fire and Rescue**

The Committee welcomes your intention to undertake Best Value audit work on policing and the fire and rescue service during the current five-year cycle of audit appointments. It further notes that this will be the first time you will be discharging your best value powers in relation to these services, and that it will therefore take time to develop your audit approach, alongside His Majesty's Inspectorate of Constabulary in Scotland and the HM Fire Service Inspectorate in Scotland.

While the Committee recognises the importance of building in sufficient time to develop the audit approach, it considers that these reports should be a priority for your audit work, in light of the considerable public interest in Scotland's emergency services.

## **Poverty**

The Committee notes your intention to undertake a full performance audit on child poverty. During the evidence session on 18 April, you confirmed that the timing of this audit would take cognisance of the Scottish Government's own analysis and reporting against child poverty milestones.

As you will note, the Social Justice and Social Security (SJSS) Committee's response to your draft work programme highlights the First Minister intention to "eradicate child poverty" and seeks to establish how this may impact on the parameters of your performance audit in this area.

## **Social security**

It was helpful to establish in more detail your planned audit work in relation to social security during the evidence session, which includes a focus on disability benefits in Scotland, their cost, the number of people claiming those benefits and the forecast on growth.

The SJSS Committee's response draws your attention to research it commissioned the University of Strathclyde and the Poverty Alliance to undertake on the [Additional Costs of Disability in Scotland](#) and the associated evidence session held on this research on [21 March 2024](#).

The Committee trusts that this information is useful in informing your audit work on this important area of focus in your work programme.

## **Tracking recommendations**

As you will recall, [the Committee's response](#) to your draft work programme last year noted the pilot work Audit Scotland was undertaking in relation to monitoring the implementation and impact of the recommendations made in your reports. It was therefore encouraging to hear during the evidence session that these reports will be publicly available in the near future.

We look forward to continuing our engagement with you and your team in relation to this work, including our future role in scrutinising these reports, in order to determine the progress being made by public bodies in Scotland in response to your report recommendations.

The Committee requests a response by **9 August 2024**.

Yours sincerely

**Richard Leonard MSP**  
**Convener**



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**CITIZEN PARTICIPATION AND PUBLIC PETITIONS COMMITTEE**

Richard Leonard MSP  
Convener of the Public Audit Committee  
c/o Clerk to the Committee  
Room T3.60

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Citizen Participation and Public  
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7 June 2024

Dear Richard,

**Auditor General for Scotland's draft work programme**

Thank you for your letter concerning inviting committees to share their views on the Auditor General for Scotland's draft work programme with you.

The background to the work programme makes clear that public audit work plays an important role in informing the public about how public money is spent and how well public services are working.

As you know, the petitions system allows anyone to raise a petition on an admissible topic and have this considered by the Citizen Participation and Public Petitions Committee. This means the CPPP Committee often hears from people who are concerned that a public service is not working effectively. Although each petition is a snapshot of the views of that petitioner, the range of topics people petition on and the volume of petitions within certain policy areas can be a useful indication of areas of public concern. I have included a list of current petitions grouped by theme as an annexe to this letter to inform your consideration of the Auditor General for Scotland's work programme.

In addition, there are a number of areas where I would like to highlight specific petitions work that may be of use to your committee in considering the AGS's work programme.

**Care experienced children and young people**

[young people, and remove the continuing care age cap](#) on a number of occasions and taken evidence from the petitioner, a range of organisations representing care-experienced young people and the Minister. After hearing from the Minister, the Citizen Participation and Public Petitions Committee agreed to keep the petition open and seek further clarification on the Scottish Government's work on this matter.

In their work focusing on outcomes for care experienced children and young people and accountability for delivering The Promise, Audit Scotland may find some of the evidence the committee has gathered on continuing care and aftercare to be of interest. In particular the petitioner, Jasmin-Kasaya Pilling, has given evidence and provided a number of thoughtful written submissions highlighting her own experience and the importance of continuing care and aftercare for improving outcomes for care experienced people.

### **Drug and alcohol services**

I note that Audit Scotland are currently carrying out a performance audit of drug and alcohol services. [PE1900: Access to prescribed medication for detainees in police custody](#) raised a specific issue about detainees in police custody not being able to access prescribed medication, including methadone. In considering the petition, the Committee also heard evidence on the National Drugs Deaths Mission and Medication Assisted Treatment (MAT) standards that may be of interest. Given the role of Audit Scotland in assessing how the Scottish Government and public bodies are enabling system change and, in particular, how they are empowering people and communities and promoting equality and human rights, the evidence provided by the petitioner might be of interest. The petitioner outlines his personal experience and the challenges he faced in his initial attempts to persuade the relevant health board and Police Scotland to act on his concerns when he first alerted them to issues with access to prescribed medication.

### **Justice and policing**

The committee are considering a number of petitions relating to justice and policing, as you will be able to see from the annexe. These petitions include [PE1947 : Address Scotland's culture of youth violence](#). In the course of considering this petition the committee has heard harrowing and upsetting accounts from young people and their families about their experience of youth violence.

Common themes across the justice and policing-related petitions we consider are a view that the voice of those who have experienced crimes can be forgotten and a sense that when people raise issues they are referred back to policies or frameworks that are not always applied consistently in practice and their concerns are not taken seriously.

### **Health and social care**

As you will be able to see from the annex, we have a large number of petitions about health and social care. Although these petitions cover a range of issues there are some common themes including inconsistency between geographical areas and health boards, improving awareness and information, and access to appropriate healthcare. It may be of interest to your committee, when considering the Auditor General for Scotland's work programme, that we have a number of petitions each focusing on specialist services and seeking improvements in diagnosing and treating these conditions (PE1973 on essential tremor, PE1952 on autonomic dysfunction, PE2038 on hypermobility spectrum disorders, PE2080 of Li Fraumeni Syndrome, PE2081 on kidney disease and several on aspects of mental health care).

The introduction to the Auditor General for Scotland's draft work programme highlights the importance of putting Scotland's people at the centre of understanding how well public services work and how spending decisions are made. The petitions system also strives to centre the voices and experiences of people in Scotland. I hope these voices and experiences will be of interest to you as your committee considers the AGS's draft work programme.

Yours sincerely,

**Jackson Carlaw MSP**  
Convener



## Annexe

Petitions by policy area

### Transport - Roads

Petition Number	Petition subject
1. PE1610/PE1657	Upgrade A75 and A77
2. PE1992	Dual A9
3. PE1916	Rest and Be Thankful
4. PE1936	Pothole repair
5. PE1967	A82 upgrade

### Public Transport/Other

Petition Number	Petition subject
6. PE1856	Support the taxi trade
7. PE2013	Implement National Dashcam Safety Portal
8. PE2065	Pedestrian safety
9. PE1862	Community representation on public boards
10. PE1930	Rail fares
11. PE2028	Concessionary travel for asylum seekers
12. PE2029	Nationalise Clydeport

### Health

Petition Number	Petition subject
13. PE1723	Essential tremor
14. PE1871	Review of mental health services
15. PE1877	Body cameras for NHS staff
16. PE1900	Access to prescribed medication
17. PE1911	Post-mortems
18. PE1952	Specialist services for autonomic dysfunction
19. PE1986	Drug testing kits
20. PE1989	Increase public access to defibrillators
21. PE2008	Separate children's mental health A&E
22. PE2016	Thrombosis awareness
23. PE2017	Extend perinatal mental health support
24. PE2020	Fertility treatment for single women
25. PE2038	Services for hypermobile Ehlers-Danlos syndrome and hyper mobility spectrum disorders
26. PE2062	National Prostate Cancer Screening Programme
27. PE2070	Same-day-only GP appointments
28. PE2071	Airborne infections in health and social care settings
29. PE1865	Surgical mesh

30.PE1919	Sale of high caffeine products
31.PE1997	Braille labelling of food products
32.PE2012	HRT blood tests
33.PE2024	Awareness of risks of steroids and performance enhancing drugs
34.PE2031	Insulin pumps to children with type 1 diabetes
35.PE2033	Ban on disposable vapes (cross-cutting with environment)
36.PE2041	Community healthcare parking exemption (cross-cutting with local gov)
37.PE2048	Review FAST stroke awareness campaign
38.PE2053	Stop cuts to community link workers
39.PE2067	Improve data on Sudden Cardiac Death
40.PE2078	Introduce mandatory licencing and inspection of private ambulance service providers
41.PE2079	Parking exemptions for caregivers
42.PE2080	Screening guidelines for Li Fraumeni Syndrome
43.PE2081	Make chronic kidney disease a key clinical priority
44.PE2082	Improve the support provided to families affected by cot death
45.PE2084	Allow alkaline hydrolysis
46.PE2086	Recognise the vaccine injured and offer appropriate treatment
47.PE2088	Improved and at home HPV testing
48.PE2091	CAHMS worker and a nurse based within Scottish high schools
49.PE2092	Prevent children aged 5 to 17 from drinking alcohol in their home
50.PE2099	Stop the proposed centralisation of specialist neonatal units in NHS Scotland
51.PE2101	Provide Defibrillators for all Primary and Secondary Schools in Scotland
52.PE2104	End the pause on prescribing puberty blockers to children

### Environment/Animal Welfare

Petition Number	Petition subject
53.PE1859	Falconry
54.PE1945	Ban extraction and use of peat
55.PE1966	Local knowledge recognition and incorporation
56.PE1988	Raw sewage disposal
57.PE2035	Legal control of generalist predators
58.PE2050	Prohibit drone use on nature reserves
59.PE2058	Fire systems in dog boarding kennels

60.PE1812	Ancient woodlands
61.PE2021	St Kilda Sheep
62.PE2034	Highly Protected Marine Areas
63.PE2042	FLS car parking charges
64.PE2089	Stop More National Parks in Scotland.
65.PE2100	Falconry

### **Local Government/Planning/Housing**

<b>Petition Number</b>	<b>Petition subject</b>
66.PE1885	Mandatory Community Shared Ownership
67.PE1902	Community Participation appeals
68.PE1931	R100 rollout
69.PE1941	Destruction of headstones
70.PE1946	Pay temporary homeless accommodation
71.PE1964	Review of SPSO
72.PE1976	Backdate council tax for dementia patients
73.PE1985	Garages to Homes
74.PE2026	Eliminate Council Tax discounts for second homes
75.PE1864	Community involvement onshore windfarms
76.PE2006	Property Factors
77.PE2056	Intervention on hire of public land
78.PE2074	Local authority funding for care homes
79.PE2075	Prioritise local participation in planning decisions
80.PE2090	Digital Display Boards
81.PE2094	Review The Property Factors (Scotland) Act 2011
82.PE2095	Energy infrastructure projects
83.PE2096	Review the council tax system

### **Education, Children and Young People**

<b>Petition Number</b>	<b>Petition subject</b>
84.PE1896	Reusable water bottles
85.PE1934	Mandatory gender based violence lessons
86.PE1947	Address youth violence
87.PE1953	Review Education Support staff roles
88.PE1982	Funding arrangements for the Scottish ballet
89.PE2009	Fair university access
90.PE2039	Student nurses fair pay
91.PE2051	Improve protection for children and young people in school
92.PE1926	Free school meals
93.PE1958	Support for care experienced people

94.PE1979	Child safeguarding and whistleblowing
95.PE2022	Safeguarding guidance for higher education
96.PE2037	Improve literacy attainment
97.PE2098	Gaelic language investment
98.PE2103	Learning hours for schools

### Legal/Justice

Petition Number	Petition subject
99.PE1887	Unborn Victims of Violence
100. PE1995	Improve support for spiking victims
101. PE2060	Trespasser legislation and legal remedies
102. PE2064	Treatment of under 16s charged with rape
103. PE1876	Recording crime data
104. PE1933	Fornethy Survivors
105. PE2025	Improve support for victims of domestic violence
106. PE2061	Co-signing of legal documents for vulnerable persons
107. PE2073	Accurate information used to issue court summons
108. PE2083	Review the rules to ensure that no dog becomes more dangerous as a result of breed specific regulations
109. PE2085	Fatal Accident Inquiries
110. PE2087	Banning dogs in cemeteries
111. PE2097	Repeal the Hate Crime and Public Order (Scotland) Act 2021
112. PE2102	Sexual assault

### Finance

Petition Number	Petition subject
113. PE2019	Withdraw rates relief from Holiday Let Accommodation
114. PE2040	Funding for Scottish Fire and Rescue Service

### Culture and Sport

Petition Number	Petition subject
115. PE1962	Stop motorhomes parking outwith formal campsites
116. PE2018	Support for swimming pools
117. PE2030	Cultural funding for Venice Biennale

### Equalities and social justice

Petition Number	Petition subject
118. PE1999	Fully implement UN Convention on the Rights of Persons with Disabilities
119. PE2049	Buffer zones outside migrant accommodation
120. PE2032	Improve support for injured soldiers and veterans

**Parliament / Government**

<b>Petition Number</b>	<b>Petition subject</b>
121. PE1990	Young people question time
122. PE2068	Review and cap public sector senior management salaries
123. PE2093	Review and update the Scottish Ministerial Code



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## Education Children and Young People Committee

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5 June 2024

**Via E-mail**

Dear Richard,

### **Auditor General for Scotland's draft work programme**

Thank you for your letter of 22 April 2024 regarding the Auditor General for Scotland's draft work programme.

I note that the Auditor General is planning a briefing paper focused on delivering improved outcomes for care experienced people, as set out in The Promise. The Committee has already carried out work in this area, including speaking to young people, and is planning ongoing scrutiny of the delivery of The Promise. A briefing paper on this topic would therefore be useful in informing that ongoing work.

The Committee welcomes the proposed work planned in relation to Additional Support for Learning (ASL). As part of its recent [inquiry on ASL](#), the Committee noted the complexity in understanding actual spend on ASL given the range of areas and budget streams involved. It recommended that further work be undertaken by the Scottish Government on how this spend can be quantified. In addition, you may be aware that the Committee also asked Audit Scotland to consider undertaking audit work on this cross-cutting spend so the Committee would therefore like to see this included in Audit Scotland's forward work programme in relation to ASL.

Yours sincerely

**Sue Webber MSP**  
**Convener**



The Scottish Parliament  
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## Finance and Public Administration Committee

Richard Leonard MSP  
Convener  
Public Audit Committee

By email

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2 May 2024

Dear Richard

Thank you for your letter of 22 April 2024 seeking feedback on the Auditor General for Scotland's (AGS') draft work programme for the period from April 2024 to March 2026.

The Finance and Public Administration Committee (FPAC) considered the AGS' work programme at its meeting on 30 April 2024 and noted that some of the concerns mentioned by the AGS chimed with those previously raised in the course of its work by the FPAC, including "serious risks to the sustainability of services" and "difficult choices [that] need to be made about both public spending and service provision, and about balancing immediate concerns with longer-term redesign and change."

Therefore, the Committee draws to the attention of the AGS the following areas of proposed audit work, which are of particular interest to the Committee's remit—

### **Performance Audit looking at how the Scottish Government is managing its overall approach to financial sustainability and public service reform**

This work relates to the Committee's ongoing scrutiny of fiscal sustainability and the Scottish Government's public service reform programme, which we expect to return to as part of our Pre-Budget 2025-26 Scrutiny.

### **Performance audit of how the public sector is leading action to adapt to the impacts of climate change**

This work relates to the Committee's recommendations and observations in its Budget Report 24-25. The Committee recognised that overall reductions to the Scottish Government's capital budget impacts on its ability to target funds towards achieving net zero. It also sought further details of how the Scottish Government is mitigating these challenges, including attracting private investment, to make greater progress towards delivering a fair, green and growing economy. The Committee has also recently considered the Scottish Fiscal Commission's recent fiscal sustainability paper on Climate Change Perspectives.

### **Performance audit on digital exclusion and possible audit on the digital transformation of public services**



This work relates to the Committee's ongoing scrutiny of the Scottish Government's public service reform programme and in particular digitalisation.

### **Monitoring progress with the National Care Service (Scotland) Bill**

This is relevant to the Committee's continued scrutiny of the cost estimates related to the National Care Service (Scotland) 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. As you will be aware, 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 information from the AGS in due course. In the meantime, thank you for co-ordinating the feedback from committees.

Yours sincerely

Kenneth J Gibson MSP  
Convener  
Finance and Public Administration Committee



The Scottish Parliament  
Pàrlamaid na h-Alba

Richard Leonard MSP  
Convener  
Public Audit Committee

By email only

**Net Zero, Energy and Transport  
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06 June 2024

Dear Richard

**Auditor General for Scotland's draft work programme**

Thank you for your letter of 22 April, which sought our views on the Auditor General for Scotland's (AGS) draft work programme.

The draft work programme pipeline includes plans to:

- Complete a performance audit of sustainable transport by 2025; and
- Undertake a performance audit examining how the public sector is leading action to adapt to the unavoidable impacts of climate change.

The Committee welcomes the performance audits proposed in the work programme pipeline, which focus on important elements of climate change and transport policy.

In relation to sustainable transport, the AGS consultation highlights the Scottish Government's target to reduce car kilometres by 20 per cent by 2030. The AGS may wish to take account of our most recent scrutiny of these proposals and the Scottish Government's January 2022 "route map" for the target, when we took evidence from the Cabinet Secretary for Transport on [4 June](#). The Cabinet Secretary made a number of comments about the target and discussed the role of local government in developing the route map as well as the need to invest in alternative modes of transportation and active travel initiatives.

When developing the terms of the second audit on public sector action to adapt to the unavoidable impacts of climate change, the AGS might also like to consider the evidence we heard from the Cabinet Secretary for Net Zero and Energy on [28 May](#).

In response to the Climate Change Committee's Scotland report, the Cabinet Secretary announced the intention to introduce 'expedited legislation' to reflect a

revised timetable for achieving net zero by 2045, with a revised approach based on five-yearly carbon budgeting. The Committee suggests the AGS consider, as part of the audit, how the public sector will adjust to these proposals.

We look forward to receiving further information on the outcomes of these audits and the findings will be considered as part of our broader work on climate change throughout the remainder of the session.

Yours sincerely,

Edward Mountain MSP  
Convener  
**Net Zero, Energy and Transport Committee**



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## Social Justice and Social Security Committee

Richard Leonard MSP,  
Convener,  
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06 June 2024

Dear Richard,

### **Auditor General for Scotland's draft work programme**

Thank you for your letter dated 22 April 2024 highlighting the [evidence](#) the Public Audit Committee has taken on the Auditor General for Scotland's (AGS's) [future work programme](#), which includes:

- how the Auditor General intends to respond to the current context for the public sector in Scotland – including the focus, intended outcomes and priority audit themes for the years ahead, and
- audit work in the pipeline for the next two years, including a summary of confirmed audit products.

The Committee welcomes the opportunity to feedback on the key areas of interest for the Committee. This response focuses specifically on:

- the proposed public audit response to the current operating context for the Scottish Government and public services
- the content of the pipeline of audit work
- priority areas for audit work
- any gaps in the AGS's proposed response

The Committee has a broad remit which covers issues relevant to people experiencing poverty and inequality and the impact this has on their lives, as well as the public services and other support they rely on, such as social security, to help them deal with these circumstances.

Our scrutiny work during this Parliamentary session has examined several issues against the backdrop of economic and other societal challenges and so we would concur with the ASG's summation of the circumstances in which public services and the Scottish Government are operating in.

In terms of the ASG's intended audit work to March 2026, the Committee has the following comments to make:

### **Drug and alcohol services**

The Committee, as part of cross-committee work on reducing drug deaths in Scotland and tackling problem drug use, alongside the Criminal Justice Committee and the Health, Social Care and Sport Committee, has a clear interest in taking preventative action in this area. The ASG's comment in March 2022, "We've recently seen more drive and leadership around drug and alcohol misuse from the Scottish Government. But it's still hard to see what impact policy is having on people living in the most deprived areas, where long-standing inequalities remain" stood out to the Committee. We are pleased to see that the ASG's work programme includes examining how well embedded prevention is in national strategies and the adequacy of investment in this area.

### **Poverty**

Child poverty is an area of sustained focus for this Committee, having scrutinised the Scottish Government's actions through the budget process, one-off sessions, and an inquiry into addressing child poverty through parental employment – a key action in the Scottish Government's Best Start Bright Futures second delivery plan. Most recently the Committee looked at the effectiveness of the Scottish Child Payment in tackling child poverty. We draw your attention to the sessions held on [23](#) and [30](#) May 2024. The Committee is pleased to see that the ASG is going to undertake a full performance audit on child poverty. We would very much welcome being kept informed of progress in this area, so we can consider how this might inform the future work of the Committee. It is also noted that shortly after the publication of the ASG's work programme, John Swinney, the First Minister, set out his intention to the Parliament to "eradicate child poverty". It would be helpful to understand how this might impact on the parameters of the performance audit.

### **Social Security**

Again, social security, and the vital assistance it provides, is a primary area of scrutiny for this Committee, and so the commitment from the ASG to undertake a performance audit of social security is welcomed. Much of the Committee's work has centred on the effective and efficient delivery of devolved benefits, including new benefits, their regulation and the transfer of benefits from the Department of Work and Pensions to Social Security

Scotland. The Committee regularly monitors the budgetary implications in addition to any areas of improvement and any potential changes that could develop the system. A performance audit report that concludes in 2025 will provide a good opportunity to take stock before the end of the Parliamentary session and so the Committee will reflect on the findings when they are available. We note from the AGS's evidence to the Public Audit Committee on [18 April 2024](#) (Col 20) that he intends to do some work on disability benefits in Scotland, covering their cost, the number of people claiming those benefits and the forecast on growth. We draw the AGS's attention to the research the Committee commissioned on the [Additional Costs of Disability in Scotland](#) and the evidence session held on [21 March 2024](#).

On the priority for audit work, the Committee suggests the three areas noted above are key areas of audit activity to prioritise, primarily due to the challenging circumstances services are operating in, the potential to improve people's lives through better outcomes and the policy significance placed on them by the Government, but also because of the issues around sustainability of policy areas, such as, social security.

Regarding any gaps in the AGS's work programme, we note that the Accounts Commission and the AGS had anticipated undertaking a joint audit focused on homelessness in 2023/2024. It would be helpful for the Committee to have an update on the outcome of this work and whether this has raised any particular aspects that might require any further audit action. We appreciate this audit work may not be in the public domain yet and so a response might have to await publication.

The Committee wishes the Auditor General for Scotland well with his work programme. We also look forward to using the information gathered from this work to help inform future committee scrutiny work.

Yours sincerely,

**Collette Stevenson MSP**  
**Convener**  
**Social Justice and Social Security Committee**