

12 June 2024

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

Dear Convener

Scottish Government's approach to financial interventions: Strategic Commercial Assets Division

On 30 May 2024 the committee took evidence from the Scottish Government on the Strategic Commercial Assets Division. During the evidence session the DG Economy referred to taking advice from Audit Scotland. I have spoken to the audit team to assess the extent of interaction with the Division.

The Scottish Government audit team has confirmed to me that, as part of their regular engagement, they have quarterly meetings with the Strategic Commercial Assets Division. This has focused on the Business Investment Framework and development of further guidance, alongside receiving updates on the position with the existing commercial assets, such as Lochaber and Glasgow Prestwick Airport.

Engagement with Scottish Government officials is an important part of the audit process for both financial and performance audits. The Scottish Government has, on a few occasions, referred to the advice and support provided by Audit Scotland. External auditors in the Scottish public sector are always mindful of their responsibilities to remain independent and I can confirm that the Scottish Government audit team has never acted as an advisor.

Yours sincerely

Stephen Boyle
Auditor General for Scotland