

29 January 2025

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

Dear Convener

The 2023/24 Audit of the Water Industry Commission Scotland

On 9 January 2025, I gave evidence to the Committee on my report [The 2023/24 audit of the Water Industry Commission Scotland](#) (the Commission). During the session the appointed auditor for the Commission, Richard Smith, agreed to review the audit files to confirm the breakdown of the travel and accommodation costs of £1,441 for the Kings Counsel (KC) in 2023/24. We can confirm that this is comprised of:

- £543 for 2 nights' accommodation for the KC in Edinburgh in July 2023
- £384 for return flights for the KC from London to Edinburgh in July 2023
- £514 for a meal at Smith and Woltensky restaurant in London in October 2023 which was attended by the KC, the former Chief Executive of the Commission and another director from the Commission.

Further, we confirmed during the evidence session that the Board approved the revisions to the Financial policies and guidelines in January 2023, which removed the expenditure limits, however we can also advise that these were first reviewed and agreed by the Audit and Risk Committee in November 2022 before being considered by the Board.

Yours sincerely

Stephen Boyle
Auditor General for Scotland