



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

David Satti
Interim Chief Executive
Water Industry Commission for Scotland

7 March 2025

Dear David

The 2024/24 audit of the Water Industry Commission for Scotland

Thank you for providing evidence to the Public Audit Committee on the above Section 22 report at its [meeting on 19 February 2025](#). The Committee considered the evidence heard at its meeting on 5 March 2025 and agreed to write to you to seek further information.

As you are aware, on 7 November 2024, the Scottish Government published an [Independent Review of the Water Industry Commission for Scotland – Review of Governance Arrangements](#). The review covered the following six areas:

- **Remit Area One:** The role of WICS Board Chair and Members, the skills development of the Board, the values they espouse and the leadership role modelling they do to foster a culture of openness, transparency and ensuring Best Value.
- **Remit Area Two:** How the Board and senior leadership communicate, operate and their effectiveness as a public body responsible for complying with the requirements of the Scottish Public Finance Manual (SPFM), including providing best value when operating as a public body in a private sector domain generating revenue to recognise the fundamental difference between both.
- **Remit Area Three:** Review of WICS leadership (Non-Executive and Executive level) with regard to integrity, decision making, transparency, risk and control.
- **Remit Area Four:** Review of key finance, training, HR and other standard operating procedures, the policies and processes the organisation and its Board has in place, and their effectiveness to discharge their statutory function.
- **Remit Area Five:** Assess the culture and ethos at WICS.
- **Remit Area Six:** Review of organisation structure at operational and governance levels.

Contact: Public Audit Committee, The Scottish Parliament, Edinburgh, EH99 1SP.
Email publicaudit.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

The Committee invites you to provide a response to the findings and conclusions made in the Scottish Government's Independent Review of the Water Industry Commission for Scotland – Review of Governance Arrangements.

The Committee requests a response by **2 April 2025**.

Yours sincerely,

A handwritten signature in black ink that reads "Richard Leonard". The signature is written in a cursive, slightly slanted style.

Richard Leonard MSP

Convener