



The Scottish Parliament  
Pàrlamaid na h-Alba

**Social Justice and Social Security Committee**

Richard Leonard MSP,  
Convener,  
Public Audit Committee

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The Scottish Parliament  
Edinburgh  
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Via email only

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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**