



The Scottish Parliament
Pàrlamaid na h-Alba

SCOTTISH COMMISSION FOR PUBLIC AUDIT

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By email only

Dear Stephen and Alan,

2024/25 budget position

Thank you for your letter dated 10 April 2024 regarding the saving of £287,000 in Audit Scotland's 2024/25 Budget. The SCPA welcomes the opportunity to provide its views on options for effective use of this funding.

Your letter was considered by correspondence by the SCPA and I am pleased to report to you that the Commission was unanimous in agreeing with your suggestion at option 2.

We concur that repurposing the £287,000 (which has already been agreed to and accounted for as part of the current Budget package) to support the recovery of audit delivery would be a more useful exercise than simply returning the funds to the Scottish Consolidated Fund. We note your proposal to appoint five additional staff on fixed term contracts for no more than two years (or to appoint short term contract staff if necessary).

We look forward to meeting with you in June 2024 to hear how this repurposing and recruitment, along with an update on the audit modernisation project, is progressing.

Yours sincerely

Colin Beattie MSP
Chair