

Social Justice and Social Security Committee

33rd Meeting, 2023 (Session 6), Thursday 21 December 2023

Consideration of the terms of reference of the statutory review of the Scottish Fiscal Commission

Note by the Clerk

1. Under the Scottish Fiscal Commission Act 2016, the Scottish Fiscal Commission (SFC) is required to appoint “a suitable person or body” to externally review and report on the performance of its functions. The first such review was undertaken in 2019 by the OECD, and subsequent reviews are thereafter expected to take place every five years.
2. The SFC’s next reviewers require to be appointed by 1 April 2024 and it plans to again appoint the OECD to conduct this second review, given the OECD’s reputation and track record of reviewing independent fiscal institutions.
3. To inform the review, the OECD will seek the views of a wide range of key stakeholders in early 2024. It will also seek the views of the Scottish Government, the Scottish Parliament, and the UK Government.
4. The SFC has shared the draft Terms of Reference with the Social Justice and Social Security Committee.

**Clerks to the Committee
18 December 2023**