



The Scottish Parliament
Pàrlamaid na h-Alba

Net Zero, Energy and Transport Committee

Stephen Boyle
Auditor General for Scotland
Audit Scotland

Jo Armstrong
Chair
Accounts Commission

3 September 2025

Dear Stephen and Jo

Future Public Audit Model

Thank you for your 30 June 2025 letter requesting the Committee's views on the future public audit model and Code of Audit Practice for Scotland. The Committee is not best placed to respond to the more specific questions in the template for views (on limited assurance for smaller public bodies or best value in Local Government for example) so instead respond in a more general sense to highlight themes that may be of interest in developing the future public audit model and Code of Audit Practice for Scotland.

The Committee has appreciated Audit Scotland's work on climate change in recent years and its commitment to auditing climate change by making it an audit priority. The work has and will continue to support scrutiny of the Scottish Government's work to meet emission reduction targets. I would particularly highlight the following as being useful to the work of the NZET Committee:

- The 2023 report, [How the Scottish Government is set up to deliver climate change goals](#)
- The 2024 strategy, [Auditing climate change strategy 2024](#)
- The 2025 report, [Sustainable transport: Reducing car use](#)

Highlighted in all this work, but particularly in the auditing climate change strategy, is the need for audit work to recognise the cross-cutting nature of climate change. This is reflected in the current audit model, [Public audit in Scotland 2023-28](#), in which the first outcome – 'Public services in Scotland work better together to target resources more effectively' – underlines the need for public bodies to collaborate to tackle complex problems such as climate change.

Contact: Net Zero, Energy and Transport Committee, The Scottish Parliament, Edinburgh, EH99 1SP.

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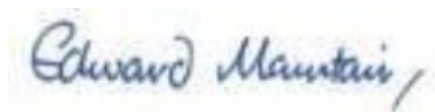
We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

The Committee would therefore encourage both Audit Scotland and the Accounts Commission to consider the following in the review of the audit model and Audit Code of Practice:

1. The need for ongoing focus on supporting partnership working between public bodies and Local Government in the future model, continuing to recognise the complex nature of addressing climate change alongside other environmental challenges.
2. The need for audit work which promotes transparency and accountability in Scottish Government, Local Authority, and public body emission reduction and climate change adaptation plans. Transparency has been raised with the Committee several times, including in the [Auditor General for Scotland's 21 March letter](#) to the Committee, in relation to the upcoming Climate Change Plan.

I also [wrote to the Convener of the Public Audit Committee on 6 June 2025](#) to outline feedback on the Auditor General for Scotland's draft work programme – some of which may also be helpful in your work.

Yours sincerely,

A handwritten signature in blue ink that reads "Edward Mountain".

Edward Mountain MSP
Convener