



The Scottish Parliament
Pàrlamaid na h-Alba

Rt Hon Michael Gove MP
Secretary of State for Levelling Up,
Housing and
Communities
Minister for Intergovernmental
Relations

Public Audit Committee
Room T3.60
The Scottish Parliament
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17 June 2022

Dear Michael,

Replacement EU funds – future audit and accountability arrangements

Thank you for your recent response to the Committee's correspondence regarding the future audit and accountability arrangements for replacement EU funding.

Your response recognises that the Government Internal Audit Agency is the relevant audit authority in England but notes "the Auditor General's equivalent role in terms of the third line of defence in Scotland and will incorporate this into our processes accordingly".

The Committee would be grateful if you could provide more clarity on how the Auditor General's role will be incorporated into the UK Government's processes.


Your response also refers to the Monitoring, Evaluation and Benefit Realisation work currently ongoing, and the commitment the UK Government has to working with the Scottish Government and the Convention of Scottish Local Authorities where appropriate. We further note that the specific roles of each party are expected to be addressed in a technical note to be published in Summer 2022, a copy of which we understand will be issued to the Auditor General for Scotland.

The Committee considers it imperative that the Auditor General for Scotland has a formal and clearly defined role in the future audit and accountability arrangements for replacement EU funding. We therefore wish to make a formal request that such arrangements are seriously considered, as part of the Monitoring, Evaluation and Benefit Realisation work that is currently ongoing by the UK Government.

We will continue to engage with the Auditor General on this issue and await with interest the publication of the technical note and what this may mean for his role, and our Committee, in scrutinising the impact of this funding in Scotland.

The Committee kindly requests a response to this correspondence by **Friday 15 July 2022**. Should this deadline present any difficulties, I would be grateful if you could make the clerks aware as soon as possible.

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