

14 December 2022

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament
Edinburgh
EH99 1SP

Dear Convener

I am writing to inform you that I intend to publish a report under Section 22 of the Public Finance and Accountability (Scotland) Act 2000 on the 2021/22 audit of the Commissioner for Ethical Standards in Public Life in Scotland. This is a follow-up report given the significant concerns reported in 2020/21 about the operation of the Commissioner's Office and the impact on the effectiveness of the Commissioner's key statutory functions.

The auditor gave an unmodified opinion on the annual report and accounts on 9 November 2022. The auditor's report shows that progress is being made. Given the nature of last year's findings there is a need to report progress and I am therefore taking additional time to consider fully the auditor's findings. There is insufficient time to prepare the Section 22 report and conclude our clearance processes before the end of December. Consequently, the Commissioner for Ethical Standards in Public Life in Scotland will not be able to lay its annual report and accounts before Parliament in advance of the statutory laying deadline of 31 December 2022.

We have agreed with the Commissioner's Office that Scottish Ministers will now lay the annual report and accounts, together with the S22 report on 31 January 2023.

I, or members of my team, would be happy to discuss this matter further with you should you require more information.

Yours sincerely



Stephen Boyle
Auditor General for Scotland