The Scottish Parliament
Pàrlamaid na h-Alba

John Swinney MSP
Deputy First Minister

Public Audit Committee
Room T3.60
The Scottish Parliament
EDINBURGH
EH99 1SP

Direct Tel: (0131) 348 5186
Email:
publicaudit.committee@parliament.scot

By email only

4 October 2022

Dear Deputy First Minister,

Replacement European Union funds – future audit and accountability arrangements

I am writing to you as the Cabinet Secretary currently responsible for the Finance and Economy portfolio.

As you may be aware, the Public Audit Committee has been in correspondence with the Cabinet Secretary for Finance and the Economy regarding the role of the Auditor General for Scotland in the future audit and accountability arrangements for replacement European Union funding.

The Cabinet Secretary has stated in previous correspondence to the Committee that there is "no obvious role for the Auditor General for Scotland in the governance of this Fund". However, she also suggested in her most recent letter of 18 July 2022 that further consideration should be given to the Auditor General's role once the UK Government has published a technical note on the UK Shared Prosperity Fund (UKSPF).

The Cabinet Secretary went on to state that she hoped the technical note would enable conversations with Audit Scotland to take place to determine its position and

interest in the UKSPF, and she committed to sharing advice with the Public Audit Committee following these conversations.

Recognising that the UK Government has now published the technical note, the Committee writes to seek an update on what conversations the Scottish Government has had with Audit Scotland regarding its future role, including that of the Auditor General for Scotland, in the audit and accountability arrangements for replacement EU funding.

The Committee would be grateful if you could reply by **4 November 2022.**

Yours sincerely

**Richard Leonard,
Convener**