



The Scottish Parliament  
Pàrlamaid na h-Alba

Stephen Boyle  
Auditor General for Scotland

By email only

**Public Audit Committee**  
Room T3.60  
The Scottish Parliament  
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19 January 2023

Dear Stephen,

### **The 2021/22 audit of the Scottish Government Consolidated Accounts**

Thank you for your recent oral evidence on the above section 22 report. Following the evidence session, the Committee agreed to write to you with some additional questions relating to issues raised in your report as follows—

#### **Governance arrangements**

The report refers to a review of the Executive Team's role and a range of changes that have been introduced as a result of this review.

- We note that you have previously highlighted concerns relating to governance arrangements in the Scottish Government. Do you consider that positive progress has been made in this area?
- What further developments do you believe would support effective governance in the Scottish Government?

#### **Corporate transformation**

The Committee also notes from your report that corporate transformation is an urgent priority for the Scottish Government. However, you have highlighted that there is a risk that corporate transformation will not deliver fully on its stated aims within planned timescales and within cost estimates.

- What are the implications of delays or a scaling back of the Scottish Government's corporate transformation project?

- What is the scale of the potential cost over-runs in relation to the corporate transformation project?

During the evidence session, you also undertook to provide us with additional information in relation to—

- The Scottish Government's Business Investment Framework; and
- The use of estimates to assess the level of fraud and error.

The Committee looks forward to receiving this information, alongside the questions set out in this letter by noon on **Wednesday 15 February**. This will ensure that the information is available to the Committee in advance of its evidence session with the Permanent Secretary on 23 February.

Yours sincerely,

**Richard Leonard MSP,  
Convener**