

14 July 2025

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

By email

Dear Convener

Draft work programme

Thank you for your considered response to my draft performance audit programme and for coordinating feedback on this from other committees. I extend my appreciation to these committees for sharing their insights. I also welcome the opportunity you gave me in April to brief the Public Audit Committee on these plans and my overall priorities.

This engagement and feedback are vital for ensuring my work programme is responsive, well-targeted and of greatest value to parliamentary scrutiny and public accountability. It also helps with planning audit work beyond March 2026 and potential themes for scrutiny for the new Parliament.

I am pleased to note the committee's support for proposed topics, and I am grateful for the comments and suggestions from all committees on specific areas of emphasis. The audit teams will continue to engage with the relevant committee clerking teams about respective work plans.

There are several areas where I think it would be helpful for me to set out some further information in response to queries and suggestions you provided.

Integrated Authorities

The joint work with the Accounts Commission on the performance of integration authorities, which is planned for publication in November 2025, will include available data on the turnover of chief officers and chief financial officers but will not include a detailed focus on leadership and governance. I note committee's interest in this area, which I have also shared with the Accounts Commission, and will indeed consider this in planning audit work beyond March 2026.

Building flood resilience in communities

I note the committee's interest in this joint audit work. The report has now been finalised and will be published on 28 August. The audit examines the funding model for major flood schemes and considers the arrangements in place at a national level for monitoring the cost and effectiveness of these schemes.

I also acknowledge the Net Zero, Energy and Transport Committee's interest in this area. While the work considers the role of land use in managing flood risk and recognises the co-benefits of nature-based approaches, it does not examine the use of funding for nature and peatland restoration to support flood resilience activity.

Climate change: Lessons learned

I expect the lessons learned output to highlight judgements on issues affecting the public sector's ability to deliver on climate change commitments. As this will be based solely on my audit work on climate change to date, it will not consider the Scottish Government's draft Climate Change Plan. We will however support parliamentary scrutiny of the draft plan as appropriate.

Scottish Housing Regulator

I have shared the Local Government, Housing and Planning Committee's letter with the appointed auditor. The auditor is aware of the conclusions of the committee's annual scrutiny of the SHR and the concerns raised by witnesses. The auditor is also aware of the SHR's response to the committee which outlined its planned actions to address the findings. Over the next year the auditor will review reports to the Board outlining progress against these actions.

I hope you find these comments useful, and I look forward to engaging with the committee on the individual audits when complete.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Stephen Boyle', with a stylized, flowing script.

Stephen Boyle
Auditor General for Scotland