



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

Stephen Boyle
Auditor General for Scotland

1 July 2025

Dear Stephen

Draft work programme

The Public Audit Committee welcomes the opportunity to provide feedback on your draft work programme.

Following its [evidence session with you on 30 April 2025](#), the Committee [wrote to other Parliamentary committees](#) drawing their attention to your draft work programme and inviting them to identify specific themes or areas they would welcome further examination on by yourself and Audit Scotland. I attach links to the responses we received in the annexe to this letter for your consideration.

The Committee supports the areas set out in your draft work programme and agrees that the sustainability of public services in their current models are now in doubt and that fundamental change is required. We also share your concerns around the persistent inequalities in areas such as health and poverty.

The Committee highlights below a number of specific areas for your consideration.

Glen Sannox and Glen Rosa

The delivery of the Glen Sannox and Glen Rosa remains an ongoing area of concern for the Committee, and we welcome confirmation of your planned work in this area and note that its timescale for publication depends on the completion of the vessels. In its response to your draft work programme, the Economy and Fair Work Committee also expresses an interest in your work in this area.

We also note that work is still ongoing on the forensic examination of Ferguson Marine Engineering Limited's financial records, commissioned by the Scottish Government, and that you plan to report on the findings from the forensic examination as a separate output to your performance audit on the delivery of the two vessels.

Social Security Scotland and the Adult Disability Payment

Contact: Public Audit Committee, The Scottish Parliament, Edinburgh, EH99 1SP.
Email publicaudit.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

The Committee welcomes your planned work on Social Security Scotland and the Adult Disability Payment. We agree with your assessment that “social security spending is increasingly outstripping Barnett consequentials in Scotland” and that this is a risk to the Scottish Government’s financial position. We welcome your confirmation that you have an advisory board, which includes organisations representing people with lived experience, helping you shape the scope of the audit. It is important to be able to see that the adult disability payment is contributing to improved outcomes for people with disabilities and that the Scottish Government’s policy decisions are effective in making a difference to people’s lives.

NHS and Integrated Authorities

The Committee began its scrutiny of your NHS spotlight: Governance report at its [meeting on 11 June 2025](#) and heard of the importance of succession planning, leadership and governance. We will continue our scrutiny of the report after the Parliament’s summer recess and will hear from the Ethical Standards Commissioner for Scotland on aspects of the public appointments process and appointments to NHS Boards. During the evidence session on your draft work programme, we heard from Audit Scotland that a recent briefing by the Accounts Commission on the financial performance of integration authorities “highlighted a very significant turnover of chief officers and chief financial officers which heightens the risks around delivery and good governance. We note that your planned joint work with the Accounts Commission on the performance of integration authorities will be a briefing and data output and is planned for November 2025. The Committee asks if, as part of this work, you would also give consideration to the leadership and governance of integration authorities. If this is not possible, then we ask that you consider it for inclusion in your priorities beyond March 2026.

Education

During the evidence session on 30 April 2025, the Committee highlighted its interest in receiving a comprehensive audit of the college sector. We welcomed Audit Scotland’s clarification that internal discussions have already taken place on how the focus of the college output could change in the future. We look forward to receiving your Scotland’s Colleges 2025 output later this year.

In its response to your draft work programme, the Education, Children and Young People (ECYP) Committee also welcomed your future work on colleges and your planned briefing on Education and Skills reform. The ECYP Committee’s response highlights that it will be undertaking further work in these areas after the Parliament’s summer recess and believes your planned work will provide useful context to its own work.

Climate change

As you know, the Committee has shown a keen interest in the reports that you have published relating to climate change throughout Session 6. This includes topics such as the [Scottish Government’s governance and risk management arrangements for net zero targets and adaption outcomes](#), [decarbonising heat in homes](#) and [reducing](#)

[car use through sustainable transport](#). We therefore welcome your plans to undertake a joint performance audit with the Accounts Commission on how well public bodies are working with local communities to build resilience to flooding in communities. We look forward to receiving your report after the summer recess.

We note that the [audit scope for your report on building resilience to flooding in communities](#) will look at how well the Scottish Government, councils, central government bodies and their partners are working together and with local communities to build flood resilience. The Committee is also interested in the extent to which the cost and effectiveness of local flood prevention schemes are assessed and how they relate to the Scottish Government's overall flood policies and budget. If this is not included in the scope of your report, we would welcome consideration being given to this area in the future.

In its response to your draft work programme, the Net Zero, Energy and Transport (NZET) Committee states that it would welcome consideration being given to the role of nature in improving resilience to flooding and the take-up and effectiveness of the Nature and Peatland restoration funds, as this would complement its own work in this area. The NZET Committee would also welcome consideration being given to any co-benefits delivered from nature based approaches to flood resilience such as biodiversity, water quality and access to nature. Again, we note that this may need to be considered as part of your future work.

We also welcome your planned output on Climate change: lessons learned which will collate judgements and recommendations from previous audit reports. The NZET Committee's response indicates that it would be helpful if this work could also draw out judgements and learning relevant to delivery capability in the public sector, including local government. The NZET Committee also asks consideration is given to the Scottish Government's draft Climate Change Plan and the extent to which it will provide an effective and transparent framework for audit going forward. We believe that it is important to have clarity around the Scottish Government's climate change plans, including monitoring its progress against timescales and how it meets its commitments to facilitate a Just Transition.


Scottish Housing Regulator

In its response to your draft work programme, the Local Government, Housing and Planning (LGHP) Committee highlighted concerns arising from its annual scrutiny of the Scottish Housing Regulator (SHR) and the work it has undertaken in this area. The LGHP explains that its recent inquiry into SHR identified a "number of concerns about the culture within the SHR which has affected its performance and its relations with housing providers". The LGHP Committee asks if there is a role for the Auditor General and Audit Scotland to consider these issues as a part of the annual audit of the SHR.

The Committee's report on the 2022/23 and 2023/24 audit of the Water Industry Commissioner for Scotland was clear that public bodies, in particular those who are regulators should lead by example and it is essential that they have the trust and confidence of stakeholders and the public. We support the LGH Committee's request

and ask that you draw its letter to the attention of the auditor appointed to undertake SHR's annual audit on your behalf.

Yours sincerely,

A handwritten signature in black ink that reads "Richard Leonard". The script is cursive and fluid.

Richard Leonard MSP

Convener

Annexe A: Letters from Parliamentary Committees

Letter from the [Economy and Fair Work Committee](#)

Letter from the [Education, Children and Young People Committee](#)

Letter from the [Local Government, Housing and Planning Committee](#)

Letter from the [Net Zero, Energy and Transport Committee](#)