Dear Joe,

You may be aware that the Finance Committee recently submitted written evidence to the Standards, Procedures and Public Appointments Committee as part of its inquiry into the procedures for considering legislation and that I gave oral evidence on the same subject on Thursday 27 March.

I wanted to bring to your attention a further issue that the Finance Committee has encountered in scrutinising Financial Memoranda. In particular, the Committee has concerns about the reliance within certain FMs on data and information provided by third parties and the fact that officials have not always been able to fully explain such figures and defend their robustness.

In some oral evidence sessions, including, most recently on the Courts Reform (Scotland) Bill’s FM, witnesses have not always been able to fully answer all of the Committee’s questions on the grounds that the figures had been provided by third parties. Consequently, officials undertook to consult those third parties before getting back to the Committee in writing at a later date.

One of the points raised in my evidence to the SPPA Committee was the fact that the Finance Committee often has to work to extremely tight deadlines when reporting to the lead committee on FMs. It is therefore not helpful for the Committee to have to await further information to inform its submission.
I recognise that when preparing an FM, Government bill teams will, at times, have no option other than to seek data from partner organisations. However, I would be grateful if you would remind your officials that they are responsible for the content of FMs. As such, and as stated in the Government's *Guidance Note on Financial Memoranda*, officials giving evidence to the Committee “should therefore be comfortable with the content of the Financial Memoranda and be prepared and able to explain the basis of figures and defend their robustness.”

Yours sincerely,

Kenneth Gibson MSP, Convener