Dear Caroline

At its meeting on 18 December, the Public Audit Committee took evidence from the Scottish Government on your report entitled *Police reform: progress update 2013*.

At the meeting there was discussion about the interpretation of paragraph 80 of the Audit Scotland report regarding the attribution of costs and savings arising from a single Police Service compared with those costs and savings which would have been delivered by the wider police reform programme. I would be grateful if you could clarify whether in your discussions with the Scottish Government on the pre-publication drafts of the Audit Scotland report, the Scottish Government commented on this paragraph (and if so, what was the nature of those comments). (Col 1945-1946).

In addition, any further clarification you may wish to provide on the interpretation of this paragraph or any other issues would also be welcome.

I would welcome a response from you by Friday 31 January but should this date cause you any difficulties, or should you or your officials have any questions, please contact the Clerk to the Committee, Jane Williams, on 0131 348 5390 or pa.committee@scottish.parliament.uk.

Yours sincerely

Hugh Henry MSP

Convener