Correspondence from Public Audit Committee to the Scottish Government, dated 16 January 2014

Dear Ms Evans

In my letter of 19 December, I confirmed that I would be in touch to request further evidence you offered to provide the Committee during oral evidence on 18 December. The Official Report has been published and is available on the Committee’s webpage:

For ease of reference, I have set out the information you have offered to provide below.

**Forecast savings**
You offered to provide the Committee with a breakdown of the savings made in 2013, and the two subsequent years and the contribution these will make towards the £1.1billion savings (to 2026). Of the remaining savings to be achieved, please can you confirm where you anticipate these savings will be made? (Col 1939-1941)

**Quality and accessibility survey**
Please can you confirm when the results of the survey on the quality and accessibility of the police service post reform are due? (Col 1943)

**Costs of a single service**
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 its comments on 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)

**Additional resource cost**
The AGS report states that, “Limited financial capacity and capability within the police has contributed to the lack of financial strategy.” To address this, you confirmed that the Scottish Government has provided additional resource to the SPA and Police Scotland, including seconding staff and providing additional support for recruitment and developing the financial and corporate strategies. Please can you provide a breakdown of the costs of providing this additional support and resource? (Col 1950-1951)

**VAT-exemption**
There was discussion about the VAT status of the police service and what models were considered which may have retained VAT exemption for the police service. You committed to write to the Committee on whether it would have been possible to establish a single police force which would have remained VAT exempt. (Col 1969-1970)
I would be grateful if you could provide a response by Tuesday 4 February 2014. 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
Convener