

5 August 2025

Collette Stevenson MSP
Convener
Social Justice and Social Security Committee
The Scottish Parliament
Edinburgh
EH99 1SP

Dear Ms Stevenson

I am aware that the Social Justice and Social Security Committee has launched a call for views to support its budget scrutiny 2026/27, with a focus on the future of social security spending in Scotland.

I would like to draw to the committee's attention upcoming publications which the committee may find of relevance to its planned work.

In September 2025 I plan to publish a performance audit on Social Security and Adult Disability Payment. The audit looks at how well Adult Disability Payment is being managed and assessed, how well the financial and non-financial consequences of this approach are being managed, and if Adult Disability Payment is contributing towards wider efforts to improve outcomes for people with disabilities. The audit scope is available on the Audit Scotland website [here](#). In keeping with standard practice, following publication I will present my audit report to the Public Audit Committee for its consideration.

The 2024/25 annual audit of Social Security Scotland is expected to be concluded in the autumn. The annual audit report will be published once Scottish Security Scotland's audited accounts and annual report have been laid in the Scottish Parliament. Social security expenditure is also accounted for in the Scottish Government Consolidated Accounts. I plan to publish a section 22 report later this year and it is likely that this will include detail on the administration of social security in Scotland.

My team will update the clerk to the committee when these reports become available.

Your sincerely

Stephen Boyle
Auditor General for Scotland