



The Scottish Parliament  
Pàrlamaid na h-Alba

## Finance and Public Administration Committee

Richard Leonard MSP  
Convener  
Public Audit Committee

By email

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2 May 2024

Dear Richard

Thank you for your letter of 22 April 2024 seeking feedback on the Auditor General for Scotland's (AGS') draft work programme for the period from April 2024 to March 2026.

The Finance and Public Administration Committee (FPAC) considered the AGS' work programme at its meeting on 30 April 2024 and noted that some of the concerns mentioned by the AGS chimed with those previously raised in the course of its work by the FPAC, including "serious risks to the sustainability of services" and "difficult choices [that] need to be made about both public spending and service provision, and about balancing immediate concerns with longer-term redesign and change."

Therefore, the Committee draws to the attention of the AGS the following areas of proposed audit work, which are of particular interest to the Committee's remit—

### **Performance Audit looking at how the Scottish Government is managing its overall approach to financial sustainability and public service reform**

This work relates to the Committee's ongoing scrutiny of fiscal sustainability and the Scottish Government's public service reform programme, which we expect to return to as part of our Pre-Budget 2025-26 Scrutiny.

### **Performance audit of how the public sector is leading action to adapt to the impacts of climate change**

This work relates to the Committee's recommendations and observations in its Budget Report 24-25. The Committee recognised that overall reductions to the Scottish Government's capital budget impacts on its ability to target funds towards achieving net zero. It also sought further details of how the Scottish Government is mitigating these challenges, including attracting private investment, to make greater progress towards delivering a fair, green and growing economy. The Committee has also recently considered the Scottish Fiscal Commission's recent fiscal sustainability paper on Climate Change Perspectives.

### **Performance audit on digital exclusion and possible audit on the digital transformation of public services**

This work relates to the Committee's ongoing scrutiny of the Scottish Government's public service reform programme and in particular digitalisation.

### **Monitoring progress with the National Care Service (Scotland) Bill**

This is relevant to the Committee's continued scrutiny of the cost estimates related to the National Care Service (Scotland) Bill.

The Committee therefore asks that we are kept informed of progress, including on the scope, nature and timeframes, as these areas of work develop. As you will be aware, the Committee also has an ongoing interest in enhancing financial transparency and the effectiveness of how Government operates and we therefore seek further information on any future work planned in these areas.

We look forward to receiving this information from the AGS in due course. In the meantime, thank you for co-ordinating the feedback from committees.

Yours sincerely

Kenneth J Gibson MSP  
Convener  
Finance and Public Administration Committee