



The Scottish Parliament  
Pàrlamaid na h-Alba

John-Paul Marks  
Permanent Secretary  
The Scottish Government

By email only

**Public Audit Committee**  
Room T3.60  
The Scottish Parliament  
EDINBURGH  
EH99 1SP

Email:

[publicaudit.committee@parliament.scot](mailto:publicaudit.committee@parliament.scot)

29 March 2022

Dear Mr Marks,

**The 2020/21 audit of the Scottish Government Consolidated Accounts -  
Tracking in-year changes to spending plans and final expenditure**

Thank you once again for providing evidence to the Public Audit Committee in relation to the 2020/21 audit of the Scottish Government Consolidated Accounts on [24 February 2022](#).

As you will recall, during the meeting the Committee discussed the need to consider improvements to financial reporting that would help enhance the transparency of Covid-19 spend. Indeed, the Committee notes that during 2020/21, the two in-year budget revisions and the additional Summer Budget Revision, as a result of the pandemic, only provided limited detail, thus prohibiting sufficient Parliamentary scrutiny of these funds to take place. The Committee also notes that it is impossible to track final spend at a detailed level, with the Consolidated Accounts providing only a high-level comparison of outturn spend against budget.

We further reflected on the importance of this reporting in private earlier this month. During our discussion, we were encouraged to note the commitment made by Chief Financial Officer during the meeting on 24 February to consider improvements to reporting. At the meeting, the Chief Financial Officer also made reference to the

Spring Budget Revision guide that had been provided to Members of the Finance and Public Administration Committee to support its scrutiny of the Spring Budget Revision.

The Committee notes that detailed Covid-19 spend information is included in the Spring Budget Revision guide. While some of this information is also presented in the 2020/21 Scottish Government's Consolidated Accounts, the Committee is concerned that the information appears to be very difficult to find in this document, and that not all of the information in the guide to the budget revision is available in the consolidated accounts.

The Committee also notes that the Scottish Government does not appear to have made any efforts to make this information publicly available on its website. We therefore echo the recommendation made by the Finance and Public Administration Committee in its [recent report on the Budget \(Scotland\) Act 2021 Amendment Regulations 2022](#) that Finance Updates provided to it by the Scottish Government, are published routinely on the Scottish Government's website in the wider public interest.

Given that the Finance Update provided information on the Scottish Government's Covid-19 budget allocations and expenditure, as well as other information relevant to this Committee's scrutiny of the Auditor General for Scotland's section 22 report, we were disappointed not to have received a copy directly. As such, we ask that in future, Finance Updates are shared with this Committee to support our audit scrutiny work.

We understand that you will be sending the Committee further information following the evidence session on 24 February. We look forward to receiving this information, in addition to your response to this letter, in due course.

Yours sincerely,

**Richard Leonard MSP**  
**Convener**