An Leas-phrìomh Mhinistear agus Ath-shlànachadh Cobhid Deputy First Minister and Cabinet Secretary for Covid Recovery John Swinney MSP



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By Email

07 November 2022

Dear Convener,

Replacement European Union funds – future audit and accountability arrangements

I write in response to your letter of 4th October in which you seek an update on what conversations the Scottish Government has had with Audit Scotland regarding its future role, including that of the Auditor General for Scotland, in the audit and accountability arrangements for replacement EU funding.

You may be aware that within the published Audit Scotland work plan for 2022/23 is reference to background work to scope potential audit work on the implementation of schemes designed to replace the EU Structural, Social and Agricultural Funds. My officials shall meet with Audit Scotland in the coming weeks to discuss this further after which I shall provide the Public Audit Committee with an update.

It is the responsibility of Audit Scotland, rather than Scottish Government, to determine if such audit work should be undertaken and, as such, they are in a better position to advise PAC of their plans.

JOHN SWINNEY

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