

31 January 2023

Mr Richard Leonard MSP  
Convener  
Public Audit Committee  
Scottish Parliament  
Edinburgh  
EH99 1SP

Dear Convener

Thank you for your letter dated 16 December 2022. I welcome the Committee's ongoing interest in my work on the financial challenges and risks facing Scotland's public services.

I note the Committee's interest in further briefings on this topic. I continue to monitor issues of public sector financial sustainability throughout my financial and performance audit work.

The Accounts Commission and I are currently undertaking a strategic review of our [dynamic work programme](#). As part of this process, I am considering what further actions I may ask Audit Scotland to undertake on this theme.

I hope the committee finds this helpful.

Yours sincerely

Stephen Boyle  
Auditor General for Scotland