



The Scottish Parliament  
Pàrlamaid na h-Alba

Stephen Boyle  
Auditor General for Scotland

By email only

**Public Audit Committee**  
Room T3.60  
The Scottish Parliament  
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8 December 2023

**The 2022/23 audit of the Scottish Government Consolidated Accounts**

Dear Stephen,

Thank you for your recent oral evidence on the above section 22 report. Following the evidence session, the Committee agreed to write to you with some additional questions relating to issues raised in your report as follows—

**Resettlement of displaced Ukrainians**

Your report provides an update on the Ukrainian resettlement programme. Indeed, you highlight that by the end of June 2023, the Scottish Government had sponsored 32,600 visas and more than 25,100 displaced people from Ukraine had arrived in the UK on a visa with a Scottish sponsor.

The Committee notes that the Consolidated Accounts reflect total expenditure of £231 million on support to Ukrainians in Scotland in 2022-23, and a financial commitment of £25.5 million in relation to temporary accommodation contracts.

The Committee further notes your assessment that the Scottish Government took “swift action” to assist displaced Ukrainians and applied some of the lessons learned from its response to the Covid-19 pandemic.

- **What are the lessons from the Covid-19 pandemic that have been utilised for the Ukrainian resettlement programme and can they be applied to other policy areas?**
- **The costs of the resettlement programme are ongoing into 2023-24 and could continue depending on the course of the war in Ukraine. To what extent are you confident this is being managed by the Scottish Government appropriately?**

### **Scotland reserve**

Your report states that with regard to the Scotland Reserve, the Scottish Government’s “policy is to apply any underspends for use in the following financial year—

“The 2022-23 provisional outturn statement notes that £700 million was used to support expenditure in 2022-23 with a further £244 million due to be applied in 2023-24.”

However, you conclude—

“The Scotland Reserve balance is not in the financial statements within the Scottish Government Consolidated Accounts. Information about the Scotland Reserve should be considered as part of the Scottish public sector consolidation detailed at paragraph 43 above.”

- **Do you have—**
  - **any concerns about the use of reserves to manage current budgetary pressures?**
  - **a preference for utilising reserves for one-off spending rather than strategic purposes?**

### **Performance reporting**

Regarding the Scottish Government’s performance report, you state that it—

“...needs to be shorter, more concise and more transparent with a golden thread linking all aspects of performance and providing an overall view of progress. The lack of good indicators and milestones across all areas makes monitoring the impact of policy and spending decisions more difficult. It also makes it harder for the Parliament and the public to scrutinise the Scottish

Government's performance and assess whether spending is achieving maximum value."

Your report notes that there have been some limited improvements to the performance report but it "still remains difficult to form an overall picture of the performance of the Scottish Government and its own contribution to the national outcomes."

- **How might performance reporting be improved to give a clearer overall picture of performance against national outcomes?**
- **How can a better linkage between performance and financial information be achieved in the Consolidated Accounts and all Scottish Government budget documentation?**
- **Are you content that the Scottish Government is undertaking adequate work to address the weaknesses you have repeatedly identified in previous audits of the Consolidated Accounts as regards performance reporting?**

The Committee would be grateful for a response by **10 January 2024**.

Yours sincerely,

**Richard Leonard MSP,  
Convener**