



The Scottish Parliament  
Pàrlamaid na h-Alba

Committee Conveners

**Public Audit Committee**

Room T3.60

The Scottish Parliament

EDINBURGH

EH99 1SP

By email only

Direct Tel: (0131) 348 5186

Email:

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

22 April 2024

Dear Convener,

**Auditor General for Scotland's draft work programme**

At its meeting on 18 April 2024, the Public Audit Committee took evidence from the Auditor General for Scotland (AGS) on his [future work programme](#). The draft work programme sets out—

- how the AGS intends to respond to the current context for the public sector in Scotland – including the focus, intended outcomes and priority audit themes for the years ahead
- audit work in the pipeline for the next two years, including a summary of confirmed audit products.

The AGS is responsible for determining his work programme and cannot be directed by Parliament. However, the AGS seeks feedback from Parliament on this work programme each year. This ensures that key areas of interest for each Committee can be considered, and that effective parliamentary scrutiny can be best supported.

The AGS is formally consulting Parliament on his draft work programme for the period April 2024 to March 2026, and is seeking feedback on the following areas—

- the proposed public audit response to the current operating context for the Scottish Government and public services
- the content of the pipeline of audit work
- priority areas for audit work
- any gaps in the AGS's proposed response.

Given its specific role in scrutinising reports published by the AGS, the Public Audit Committee has agreed to seek the views of other committees on the AGS's draft work programme in order to provide a collective Parliamentary response to the AGS. It is hoped that such an approach will enable the Public Audit Committee to identify any cross-cutting themes emerging from the feedback received and to highlight any specific areas where committees would welcome work to be undertaken.

The Official Report of the evidence session with the AGS on Thursday 18 April 2024 will be available on Monday 22 April 2024.

If you wish to respond to the AGS's consultation, it would be helpful to receive your committee's response by no later than **Friday 7 June 2024**.

Yours sincerely,

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