



The Scottish Parliament
Pàrlamaid na h-Alba

Stephen Boyle
Auditor General for Scotland

Public Audit Committee
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The Scottish Parliament
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26 April 2024

Dear Stephen,

The 2022/23 audit of the Water Industry Commission for Scotland

As you know, the Public Audit Committee took evidence from the Scottish Government and the Water Industry Commission for Scotland (WICS) at its meeting on [21 March 2024](#) as part of its scrutiny of the above [section 22 report](#).

During the evidence session, the Committee sought to establish why the Scottish Government provided retrospective approval for expenditure relating to a business management course at Harvard Business School and gift vouchers that had been given to each member of staff. A Scottish Government official responded—

“...approval was essentially based on the fact that the money had been spent, so there was no material benefit, at that point, in challenging it.”

The Committee would be interested to know what consequences, if any, there may have been on the auditor’s opinion on WICS’s financial statements, had the Scottish Government refused to provide retrospective approval for these expenditures.

I would be grateful for a response by **23 May 2024**.

Yours sincerely

Richard Leonard MSP, Convener