The Scottish Parliament
Pàrlamaid na h-Alba

Climate Action Committee

Alison Cumming
Executive Director, Performance Audit & Best Value
Audit Scotland

4 September 2026

Dear Alison,

Climate Action Committee - determination of committee priorities

On behalf of the Committee, many thanks for giving evidence to us on priorities within the Committee's remit.

We discussed views on the scrutiny challenges and areas of focus that are of interest to Audit Scotland and to the Committee.

Further to your thoughts on those challenges, we would welcome any comments on the key financial challenges or considerations for your organisation in the next financial year.

We would also welcome your views on the challenges for your organisation in scrutinising bodies which are undergoing transitions and mergers.

On behalf of the Committee, a response is requested by **10 September 2026**, to allow us to take account of your answers in preparation for our forthcoming evidence session with the Cabinet Secretary for Climate Action and Rural Affairs.

If you have any comments or questions, the Clerks would be happy to answer these.

Yours sincerely,

Stuart McMillan MSP
Convener

Contact: Climate Action Committee, The Scottish Parliament, Edinburgh, EH99 1SP. Email climateaction.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.