Correspondence from Audit Scotland, 9 September 2026

Dear Convener

Climate Action Committee - determination of committee priorities

Thank you for your letter of 4 September 2026 and for the opportunity to provide evidence to the Committee on 3 September.

I can confirm that, in accordance with the Public Finance and Accountability (Scotland) Act 2000, the financial scrutiny of Audit Scotland is undertaken by the Scottish Commission for Public Audit.

For bodies undergoing transitions and mergers assessing their arrangements will be part of the annual audit process and reported on by the appointed auditors within their Annual Audit Reports.

Audit teams develop strong relationships with their public bodies and attend key governance forums which will support their conclusions on the appropriateness of the arrangements put in place.

We understand the uncertainty these changes bring for public sector bodies, and part of future audit engagement will include scrutinising their arrangements for supporting staff and ensuring continued service delivery.

The Committee may wish to note previous work we carried out in this area "Learning the lessons of public sector mergers: Review of recent mergers" and the good practice guide that accompanied the report. While this was published some time ago, I would consider the underlying principles and recommendations to remain both relevant and applicable.

Our established audit processes and experience of past transitions and mergers mean we are well placed to scrutinise these public sector organisations.

The Auditor General for Scotland will consider the implications of public service reform, including planned changes to public bodies, as he develops his forward work programme. The Auditor General will engage with Parliament on his plans next year.

Our engagement with the Scottish Commission for Public Audit on the future resource requirements for Audit Scotland will incorporate our assessment of the impact of public service reform proposals, including public body mergers.

Your sincerely

Alison Cumming
Executive Director of Performance Audit and Best Value