



T: 0300 244 4000
E: scottish.ministers@gov.scot

Craig Hoy MSP
Convener,
Social Justice, Housing and
Local Government Committee
The Scottish Parliament
Edinburgh EH99 1SP

By email: SJHLG.committee@parliament.scot

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Dear Craig

Draft Social Security Information for Audit Regulations

In accordance with section 97(2)(b) of the Social Security (Scotland) Act 2018 I am writing to inform the Committee that the draft *Social Security Information for Audit (Scotland) Regulations* have now been referred to the Scottish Commission on Social Security (SCoSS) for scrutiny.

The draft Regulations support the implementation of the audit provisions introduced by section 18 of the Social Security (Amendment) (Scotland) Act 2025. In particular, they make provision about the operation of information requests issued for audit purposes, timescales for making and responding to withdrawal requests, and the circumstances in which individuals may be exempt.

In accordance with the statutory scrutiny process, SCoSS will now consider the draft Regulations and provide its report to Scottish Ministers and the Scottish Parliament. Any recommendations made by SCoSS will be considered before a final draft of the Regulations, together with Ministers' reply to the Commission's report per section 97(9), are laid before the Scottish Parliament.

Your sincerely

SHIRLEY-ANNE SOMERVILLE

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

