

19 November 2025

Collette Stevenson MSP
Convener
Social Justice and Social Security Committee
Scottish Parliament

Dear Convener

I am aware that the Social Justice Committee is currently taking Stage 1 evidence on the [Wellbeing and Sustainable Development \(Scotland\) Bill](#). The Bill includes provisions for the establishment of a Future Generations Commissioner for Scotland.

During evidence sessions, an enhanced role for Audit Scotland to strengthen the implementation and oversight of the National Performance Framework and National Outcomes has been raised. This proposal is included in the Carnegie UK publication, [Putting collective wellbeing and sustainable development into action: An options paper for Scotland](#).

The options outlined in the paper are those of Carnegie UK's alone, as are calculations of any potential costs attached to an enhanced role for Audit Scotland. Any options and potential costs attached to an enhanced audit role would need to be considered by Audit Scotland, based on the extent of the audit work required, and would then be discussed and agreed by the Scottish Commission for Public Audit.

If it is helpful to the Committee, the Accounts Commission and I previously responded to a Scottish Government consultation in 2024 prior to the passage of the Bill itself. This is attached [here](#) for reference.

Your sincerely

Stephen Boyle
Auditor General for Scotland