



The Scottish Parliament
Pàrlamaid na h-Alba

Scottish Commission for Public Audit

Stephen Boyle
Auditor General for Scotland
Audit Scotland

19 December 2024

Dear Stephen

2025/26 Budget Proposal

Many thanks to you and your colleagues for giving evidence to the Scottish Commission for Public Audit (SCPA) in relation to Audit Scotland's budget proposal for 2025/26 at our meeting on 18 December 2024. The SCPA has considered the evidence received and agreed to seek additional information on the issues below—

- Further explanation of the reasons why Audit Scotland has chosen to 'ring-fence' in its budget proposal for 2025/26 the increased employer costs of National Insurance Contributions (NICs) arising from the UK Autumn Budget 2024 and confirmation that these additional costs will be baselined from 2026/27 given this is recurring expenditure.
- Additional information on Audit Scotland's decision not to share the costs of the audit modernisation project across those public sector bodies that it audits given the wider benefits they might expect to see.
- A breakdown of the costs of the audit modernisation project, including on what areas the £672,000 allocation for 2025/26 is due to be spent, and clarification of how £592,000 of this amount is to fund 'people costs' arising from the project.

The SCPA requests that this information is provided by **13 January 2025**. In the meantime, may I wish all the best for the festive season.

Yours sincerely,

Colin Beattie MSP
Chair

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