



The Scottish Parliament
Pàrlamaid na h-Alba

Scottish Commission for Public Audit

Stephen Boyle
Auditor General for Scotland
Audit Scotland

20 November 2025

Dear Stephen

Spring Budget Revision – Notification of Proposed Return of Surplus Funds

Thank you for your letter of 13 November 2025 regarding Audit Scotland's proposed return of surplus funds to the Scottish Consolidated Fund.

Your letter was considered by correspondence by the Scottish Commission for Public Audit, and I am pleased to report to you that the Commission is content to support your proposal. Should Members have any additional queries on any of the areas set out in your letter, they will raise them with you at our meeting with you on 11 December 2025.

Yours sincerely,

Colin Beattie MSP
Chair

Contact: Scottish Commission for Public Audit, The Scottish Parliament, Edinburgh, EH99 1SP.

Email scpa@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.