Dear Mr Dey

Thank you for your response to Jenny Marra’s letter of the 19 April 2017, setting out your interest in improving the links between the work of your committee and my own work programme.

In your letter you highlighted four potential areas where audit work might usefully complement the work of your committee:

- preventative spend
- climate change
- performance of key agencies and bodies (e.g. SNH, SEPA, Scottish Water, Scottish Rural College);
- approval, delivery and sustainability of public agency projects and assessment of their impacts

These are all areas of interest to me and I thought it would be useful to briefly summarise how they are reflected in my work programme, a copy of which I attach for your information.

Preventative spend is an area in which I have a particular interest, given its centrality to delivering public service improvement. I am planning joint audits with the Accounts Commission on Waste Management (2019/20) and Flood Risk Management (2020/21)). Both of these audits are likely to have a preventative focus in that they are likely to consider how public resources are being used to mitigate some of the major risks and long-term consequences of climate change.

We reported on Scotland’s performance in managing its environment in 2010 ([http://www.audit-scotland.gov.uk/docs/central/2010/nr_100114_environment_overview.pdf](http://www.audit-scotland.gov.uk/docs/central/2010/nr_100114_environment_overview.pdf)) and climate change remains an area which my team routinely keep under review. I will give further thought to undertaking work in this area when I refresh my work programme later in 2018.

In relation to the performance of Scotland’s key environmental agencies, I appoint auditors to SNH, SEPA, and Scottish Water, and I would be happy to explore with your committee how audit work could be used by your committee to support its scrutiny of their performance.

The delivery of major public sector projects and programmes is an area that is routinely considered by appointed auditors and is a topic on which I have previously reported to the Parliament’s Public Audit Committee. I would be happy to hear more about any specific projects or programmes about which the Committee has concern so that I can consider whether further audit work would add value.

Your letter makes reference to the Common Agricultural Policy (CAP). My work programme currently contains proposals for auditing Scotland’s new agricultural and fishing policy post Brexit in 2021/22, and Audit Scotland currently audits the European Agricultural Fund (EAFA) on an annual basis.
I have asked my team to contact the clerking team for your committee to discuss how our work could support the work of your committee.

Yours sincerely

Caroline Gardner
Auditor General for Scotland