



The Scottish Parliament  
Pàrlamaid na h-Alba

## Finance and Constitution Committee

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Dear Jenny,

### **Budget Process Review Group**

You will be aware that the Finance and Constitution Committee and the Cabinet Secretary for Finance and Constitution have established a tri-partite review group to examine the budget process following the devolution of further powers in the Scotland Act 2012 and Scotland Act 2016.

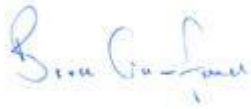
The Group has agreed a two stage approach to its work. Stage 1 will examine the likely impact of the increased level of responsibility arising from the new powers on the effectiveness of the existing budget process. Stage 2 will involve devising a revised budget process which addresses the increased level of responsibility.

One of the issues which the group will be considering is the extent to which scrutiny of the budget and audit functions can be more closely linked as part of an all year round approach to financial scrutiny. The Auditor General is a member of the group and will have a key role in its work.

The aim of the Group is to publish a report on its findings at Stage 1 by the end of February and a report on its findings at Stage 2 by the end of May.

Once we receive a copy of each report from the Group we intend to circulate to subject committees and the Public Audit Committee for your comments.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Bruce Crawford". The signature is cursive and somewhat stylized, with a large initial 'B' and 'C'.

**Bruce Crawford MSP**  
**Convener**