

Ms Jenny Marra MSP  
Convener  
Public Audit and Post-legislative Scrutiny Committee  
The Scottish Parliament  
Edinburgh  
EH99 1SP

7 June 2018

Dear Convener

### **Laying of NHS accounts**

Following the evidence session on 24 May, I am writing to confirm the process by which the annual report and accounts and Annual Audit Reports for NHS bodies are laid in Parliament.

The purpose of laying a document is to put it in the public domain. Notice of all laid documents appears in the Parliament's Business Bulletin. After a document has been laid, a copy is held in SPICe where it is accessible to MSPs, MSP staff and Parliament staff.

Two hard copies of the signed accounts are produced; one copy is sent to Audit Scotland and the second is sent to the Scottish Government Health and Care Directorates, together with the Annual Audit Report. The Minister is responsible for laying the accounts in Parliament.

In accordance with the Code of Audit Practice, audit outputs are also published on the Audit Scotland's website.

I hope the committee finds this information useful.

Yours sincerely,



**Caroline Gardner**  
**Auditor General for Scotland**