



OFFICIAL REPORT
AITHISG OIFIGEIL

DRAFT

Public Audit Committee

Tuesday 17 March 2026

Session 6



The Scottish Parliament
Pàrlamaid na h-Alba

© Parliamentary copyright. Scottish Parliamentary Corporate Body

Information on the Scottish Parliament's copyright policy can be found on the website—
www.parliament.scot or by contacting Public Information on 0131 348 5000

Tuesday 17 March 2026
CONTENTS

DECISION ON TAKING BUSINESS IN PRIVATE	Col. 1
SECTION 22 REPORT: "THE 2024/25 AUDIT OF THE SCOTTISH PUBLIC PENSIONS AGENCY"	2

PUBLIC AUDIT COMMITTEE
11th Meeting 2026, Session 6

CONVENER

*Richard Leonard (Central Scotland) (Lab)

DEPUTY CONVENER

*Jamie Greene (West Scotland) (LD)

COMMITTEE MEMBERS

*Colin Beattie (Midlothian North and Musselburgh) (SNP)

*Joe FitzPatrick (Dundee City West) (SNP)

*Graham Simpson (Central Scotland) (Reform)

*attended

THE FOLLOWING ALSO PARTICIPATED:

Lesley Fraser (Scottish Government)

Frances Graham (Scottish Public Pensions Agency)

Christopher Nairns (Scottish Public Pensions Agency)

Dr Stephen Pathirana (Scottish Public Pensions Agency)

CLERK TO THE COMMITTEE

Claire Menzies

LOCATION

The Adam Smith Room (CR5)

Scottish Parliament Public Audit Committee

Tuesday 17 March 2026

[The Convener opened the meeting at 11:30]

Decision on Taking Business in Private

The Convener (Richard Leonard): Good morning. I welcome everyone to the 11th and final meeting in 2026 of the Public Audit Committee. Under agenda item 1, does the committee agree to take agenda items 3, 4, 5, 6 and 7 in private?

Members *indicated agreement.*

Section 22 Report: “The 2024/25 audit of the Scottish Public Pensions Agency”

11:30

The Convener: Our principal agenda item is consideration of the section 22 report, “The 2024/25 audit of the Scottish Public Pensions Agency”. From the SPPA, I welcome Dr Stephen Pathirana, the chief executive; Christopher Nairns, the chief operating officer; and Frances Graham, the chief transformation officer. From the Scottish Government, I welcome Lesley Fraser, director general corporate.

Before we get to our questions, I invite you to make a short opening statement, Dr Pathirana.

Dr Stephen Pathirana (Scottish Public Pensions Agency): Thank you, convener. Good morning, and thank you for the opportunity to engage with the committee on the SPPA’s progress to deliver the McCloud remedy, following the publication of Audit Scotland’s section 22 report. We welcome Audit Scotland’s unqualified opinion of our accounts and the recommendations in the annual audit report. We continue to work constructively with Audit Scotland as we address all areas for improvement.

I would like to start by reiterating the apology that I made to members, when I appeared before the Finance and Public Administration Committee in December, for the delays in delivering remedy. We have always sought to give accurate information to our members and, with the best possible intentions, shared estimated timelines based on our knowledge at the time. Knowing what we know now, I wish that we had communicated better earlier. I am sure that other pension administrators feel the same way. We recognise that transparency must accompany delivery in order for members to have confidence in the agency, and we continue to report openly on progress.

I would like to express my on-going gratitude to our pension scheme members for their continued patience as we work to achieve the outcome that we all want, which is for everyone who is eligible to have been offered their remedy choice, made their choice and seen that reflected in their payments. Members have still been able to retire and receive their full pension based on the rules in place at the time. In fact, we estimate that more than 70 per cent of retired members are already on the scheme that is most advantageous to them.

As I said to the Finance and Public Administration Committee earlier this morning, there was a collective underestimation of the scale

and complexity of this project. Our pension scheme provider, along with others in the United Kingdom, was unable to provide us with technical solutions for remedy. To make the dual retrospective calculations needed to issue choice letters to approximately a third of our 600,000 members, we have had to develop our own solutions. Through advances in our pilot approaches in the police pension scheme, we have achieved economies of scale that are benefiting the pension schemes for firefighters, national health service staff and teachers. For example, we have cut the processing times for basic NHS pensions from two hours to under half an hour through a new calculation module.

In fact, we have made significant progress in delivering digital transformation over the past 12 months. Our on-going investment in people and information technology will help to deliver remedy and raise service levels for members in the future. We have digitised employer data for police and fire schemes, and we are now actively on-boarding the teacher scheme, with full digitisation expected by the end of 2027. We have launched a new member portal—Engage—across all four schemes. Functionality is evolving, and the portal will give instant access to a range of self-service options, pensions information and historical documentation and scheme guidance. We have released online pension modellers for police and NHS pension members, offering instant remedy-compliant pensions projections. The development of the teachers pension modeller is in progress.

As we look to the future, we are committed to completing remedy and investing in the IT and data management services that are required to deliver to members the service that they are entitled to expect from a modern pensions administrator. I am confident that we have the right governance structures in place to support that journey. Our management advisory board, audit and risk committee and scheme-specific pensions boards all support us in delivering our work and ensure that we meet our statutory obligations.

We are delighted with the progress that we are making under our new audit and risk committee chair, Mark Tarry, who brings 20 years' experience of executive leadership in the rail industry, and with the success of our recent recruitment process for our management advisory board, which included welcoming Paul Gray, who, with more than 40 years' experience in the Scottish Government, needs no introduction to members of this committee.

That is in addition, of course, to the direct support and oversight from the Scottish Government, and I am delighted to appear alongside Lesley Fraser, director general corporate, who is the SPPA sponsor. We both look

forward to answering any questions that you might have.

The Convener: I will begin where you finished. For our benefit, what is the relationship between you and the Scottish Government—the director general corporate? Our understanding was that you are an executive agency of the Scottish Government and therefore do not have a sponsorship team from the Scottish Government. Will you clarify the lines of accountability and management?

Dr Pathirana: You are absolutely correct: we are an executive agency. In that context, a governance framework document sets out our terms of governance. It has been signed off by the minister, to whom I report directly—as I do to Lesley, who is my line manager.

The Convener: Lesley Fraser, I do not know whether you can help to clarify the relationship.

Lesley Fraser (Scottish Government): I act as a co-ordinator and overseer of the work of the agency, to ensure that it delivers against its strategic objectives, that we are confident in its governance and performance, that it plays its full part in public service reform, as the minister would expect, and that there is a route of escalation if there are concerns about anything in it. With a deputy director who works alongside me to support the agency, I am also able to ensure that the agency is able to take advantage of expertise in the Scottish Government—in digital, cyber and automation, for example. It is an overseeing role; it used to be called the Fraser figure—no connection to me.

The Convener: Okay, thank you. While you are on the microphone, director general, does the Scottish Government accept the findings, recommendations and conclusions in the Audit Scotland report?

Lesley Fraser: Yes. I, too, am delighted that the agency has an unqualified opinion from Audit Scotland. That is hugely important. I accept in full, or very close to in full, all the Audit Scotland recommendations, which have been enormously helpful in focusing many of the significant actions that the SPPA has undertaken in those areas. I very much hope that, when the Auditor General and his team return for the 2025-26 audit, he will see significant improvements.

There is, of course, more to do. Pensions delivery is complex. The impacts of not just legislative changes such as the McCloud remedy but technology are a tipping point for agencies and organisations such as the SPPA when it comes to the way in which pensions delivery is undertaken.

The Convener: I am sure that the Auditor General understands that. Nonetheless, he

thought it right to lay before the Parliament a section 22 report, because, as he described when he gave evidence to us on 18 February, it is about not just the individual pensioner interest but the public interest. There is a public interest over the failure to carry out the action that is required following the McCloud judgment.

Lesley Fraser: It is absolutely right to scrutinise that, and it is hugely important that the Auditor General undertakes his proper role and that there is proper scrutiny in the Parliament.

The work of the Scottish Public Pensions Agency is, in many ways, in step with what is happening, as far as we understand it, up and down the United Kingdom. The enterprise has been enormously complex for all pensions administrators, and I am assured that the Scottish Public Pensions Agency has put in place the right governance, processes and improvements to carry it out as sensibly as possible.

I absolutely accept, as Dr Pathirana and colleagues do, the impact on individuals, which is to be hugely regretted. However, I am assured that the right ingredients are in place for the agency to deliver from here.

The Convener: Okay, but we take advice from the Auditor General, and he has laid before us, as members of the Parliament, a section 22 report—bear in mind that it was published just six weeks ago, so it is a very current analysis—in which he says, in paragraph 23 of his conclusion:

“I am concerned about the SPPA’s progress in meeting its 2015 Remedy obligations and about its capacity to deliver outstanding cases by the extended timescales.”

Lesley Fraser, how do you respond to that?

Lesley Fraser: I have discussed that with Stephen Pathirana and the team at the SPPA, as has the Minister for Public Finance. I have also looked in detail at the management’s response to the Auditor General’s report. There is now a strong set of actions in place to look at aspects such as forecasting for members, the different circumstances that apply to each individual, when they might expect to see their remedy solution come forward, and having the appropriate governance in place. Work has been done to strengthen the management advisory board and the audit and risk committee and the way that they work and interact with the senior team at SPPA. I am also really encouraged to see the work on digitisation and automation and how that has supported the work on remedy.

The Convener: Dr Pathirana, how do you respond to paragraph 23 of the Auditor General’s report, which I just read to Lesley Fraser?

Dr Pathirana: It is absolutely right for the Auditor General to ask those questions and raise

those concerns. Although the report was published only recently, the data that the Auditor General based the report on dates back to progress at an earlier point in the autumn, as you will see in the report. We have made significant progress even since then. As I shared with the FPA Committee earlier, at the time that the data in the Auditor General’s report refers to, we had not started issuing statements for firefighters. We are ahead of the target for that. We have just hit 30 per cent for NHS staff statements; we are at 90 per cent for police statements; and we are making progress on teachers’ statements as well.

On the progress that I had anticipated and set out when I was last in front of the FPA Committee at the end of last year, we are still within the timeframe that we set out. We need to do more work to improve our programme delivery and we are working on that. I have confidence in the timeframes that I have set out. Over the next period of time, I hope to assure Audit Scotland about the progress that we are making in that respect, and I hope that that will be reflected in any future audit report that Audit Scotland chooses to provide to the committee.

The Convener: Lesley Fraser alluded to the fact that her understanding is that your progress is broadly in line with that of agencies in England and Wales. However, the Auditor General said that, although it is not the only UK pension provider facing this situation, there was “optimism bias” in communications. How do you respond to that?

Dr Pathirana: The Auditor General is reflecting exactly what I said to the FPA Committee last year. As I said in my opening statement, pensions providers up and down the country did not fully appreciate the complexity of delivering remedy. A particular challenge was that they had anticipated that their pension platform providers would be able to provide dual calculation functionality. That was not possible for many providers, including us, which meant that we had to develop our own solutions. As I have said before, if I could have my time again, I would communicate differently with members about that. As I have also said previously, if we had not underestimated the complexity, we would have been unique in the UK. The shared problem UK-wide illustrates that that foresight was not there—and, of course, the legislative deadline that the UK Parliament set out around this was not backed up with a thorough understanding of what was involved in delivery, which is why there are provisions in the legislation to allow scheme administrators to extend the timeframes.

11:45

The Convener: You have mentioned the Finance and Public Administration Committee a

couple of times. You had some correspondence with the convener of that committee, Kenny Gibson. In October last year, you said that your progress was “broadly comparable” with other schemes and that the agency had completed

“85% of the work in respect of the police scheme”.

That figure is now 90 per cent. When you use the expression, “the work”, what do you mean by that? Do you mean issuing statements or making sure that people are now drawing the right pension?

Dr Pathirana: What I mean is giving people the choice. The goal of the McCloud remedy is to ensure that people have a choice between their career average revalued earnings—CARE—and final salary pensions. That is in relation to delivering what are called remediable service statements. Again, for your interest, I also shared the fact that, because we have almost completed the police work, we now have a good understanding of how many people are already on the best possible pension. We know that more than 70 per cent of people are already on the best possible pension, so 30 per cent of people might choose to change. They have up to a year to make that decision on changing. That is up to them.

The Convener: If I put my feet in the boots of a retired firefighter, I would find that zero per cent of them have been issued with remediable service statements.

Dr Pathirana: The figure was zero per cent when the Audit Scotland report was done, but, as of yesterday, we had issued 37 per cent of firefighter RSSs. Again, we are making good progress through that work, and that figure is ahead of where we would have predicted at this point.

The Convener: My final question is on your 17 February 2026 letter to Kenneth Gibson, convener of the Finance and Public Administration Committee. The annex to the letter discussed comparative rates of uptake and statements being issued and so on. In paragraph 5 of the annex, there was no mention whatsoever of firefighters. Why was that? What is the overall position in England and Wales, for example? Are they as far behind with the firefighters scheme as you are?

Dr Pathirana: One of the challenges in trying to answer the FPA Committee convener’s question has been getting reliable and publicly available data. We have managed to get that for police schemes, but not for fire schemes. Obviously, we had hoped that the Treasury would collect the data and be able to provide it, but it has not done so. We know, anecdotally, where things broadly are. We are slightly further behind on fire than where I would like to be, but there are some very good

reasons why it is different in Scotland, which I can outline to you.

The Convener: We might get to that, but, in the interest of moving things along, I invite Graham Simpson to put some questions to you.

Graham Simpson (Central Scotland) (Reform): Lesley Fraser, at the start of the meeting, the convener asked whether you accepted in full the recommendations of the report. You said that you accepted them in full or close to in full. Does that mean in full or not?

Lesley Fraser: It is particularly in relation to the challenge of being transparent and communicating clearly with members affected by the McCloud remedy. The Auditor General is right to highlight that this is a challenge and that it is hugely important that members can trust the SPPA and other pension providers in respect of that. As I understand it, it is an enormously complex task, given that individuals can have multiple different personal circumstances that affect how easy or difficult it is to model for them and give them a projection. In order to give them an assessment of when they might get their remediable service statement, the work virtually, as I understand it, has to be done. I am sure that Dr Pathirana and colleagues can give you more information on that.

With regard to the point about a lack of transparency, I accept the point in principle, but the challenge of being able to give individual confident assessments is enormously complex.

Graham Simpson: Is there an element of the Auditor General’s report that you are not comfortable with?

Lesley Fraser: It is that aspect in particular. There are particular difficulties and challenges with being able to be as clear and transparent with members who are affected as I know SPPA colleagues would want to be. It is understandable that everybody wants access to robust and correct information whenever they want it. In this circumstance, it is hard to provide that.

Graham Simpson: Dr Pathirana, in your letter to Mr Gibson of 17 February, you said:

“I understand Audit Scotland’s position is that while it is recognised this is a UK-wide issue, the scope of the Auditor General’s remit only extends to SPPA and, therefore, Audit Scotland cannot make an informed, comparable assessment of progress in other public sector occupational pension schemes. However, I would suggest that this wider context is important in considering the Auditor General’s key messages.”

Are you saying that, given his restrictions, the Auditor General has missed something?

Dr Pathirana: It is not that he has missed something; it is more that it would have been helpful to know that wider context. The Auditor

General is rightly saying, “Here is a deadline. You are meant to deliver by this deadline and you have not delivered,” and then setting things out as he sees them. If set in the UK-wide context, it is easier to understand that, first, it would have been impossible for the SPPA to deliver all this stuff within the timeframe, because we had not had the guidance from the UK Government in time, and, secondly, if we had done that, we would have been an exception.

Why was it so difficult? It was difficult because an exercise in this level of change to pension schemes has never been conducted before. It has thrown up complexities that nobody ever considered were possible. It is not just about providing people with two levels or two calculations; we have to factor in all the different elements of the different pension rules under each scheme. We have to provide that duality next to each other. We have to better factor in tax considerations. For some schemes, we have to factor in repayment considerations and interest considerations. There are lots of different factors.

It is an unprecedented exercise and, in that context, it is quite reasonable that pension administrators—and this goes back slightly before my time—whether that be the SPPA or other pension administrators across the UK, underestimated the scale of the challenge.

Graham Simpson: So, is your basic message that it is not just the SPPA, but that other people are also struggling with it?

Dr Pathirana: Well, that is a fact.

Graham Simpson: I know that it is a fact.

Dr Pathirana: Yes.

Graham Simpson: I am aware of that. You mentioned earlier that you have a pension scheme provider.

Dr Pathirana: A platform provider. The SPPA administers pensions, but, like other pension schemes, we are dependent on a digital provider to provide the digital solutions that we use. For us, that is a company called Heywood.

Graham Simpson: How long has that company been in position with you?

Dr Pathirana: We have been with Heywood for a long time, but we have been in a new contract in the past couple of years.

Graham Simpson: I accept that pensions are incredibly complicated and that it is very complicated if everyone has to do this work manually. How are you progressing with digitising the whole process?

Dr Pathirana: It would be good to help you there, because that has probably come through in

the way that we have explained things. Whatever it is technically possible to automate within our systems we are automating. The manual elements of it are where we need to make manual interventions within our digital system to correct data and information, to enable us to put it together. We have found that we are able to digitise and automate the simpler cases very effectively, but some of the really complex cases need more manual intervention.

I will pass over to Frances, as she can share a few things that will help you to understand it better.

Frances Graham (Scottish Public Pensions Agency): Certain calculations that are built into the system help us to manage our pensions on an on-going basis. From a remedy perspective, for those members who have already retired and are already receiving a payment, what we need to do now is retrospectively look at that. For members who are protected under the rules, we can do quite a simple calculation. That is where we started our calculations, and we were able to replicate them.

For every scenario, we have had to take our calculations out of the system, but we are bulking them. We are building calculators, which are being assured by the Government actuarial department, to enable us to do those additional calculations out of the system and then feed them back in again. That is where the level of complexity comes in. We have started, where we can, to automate things at a basic level, where people are protected. We then build the calculations on the back of that, depending on a number of different factors that are particular to the scheme, the member and their particular circumstances.

Graham Simpson: Are those calculations done manually?

Frances Graham: They are bulked and automated through a system, but originally, when they are bulked, before we move them into that calculation mechanism, they have to be done manually. They are then assured by our Government actuarial department before we move them into an algorithm in a system.

Graham Simpson: Is that what takes the time?

Frances Graham: Yes.

Graham Simpson: Okay. Why did you prioritise issuing the remediable service statements to police over NHS staff, teachers and firefighters?

Dr Pathirana: I will let Frances kick off on that, and I will perhaps add to what she says.

Frances Graham: We had to start with a pilot. We started with the police a couple of years ago because the police scheme is a small scheme and the data that we have on our police scheme is particularly clean. It comes from one employer,

Police Scotland, and the information is provided to us digitally on a monthly basis.

Our firefighter scheme is very similar, but there are other considerations. Continual professional development is now taken into consideration as part of the remedy and is accountable in the pension, whereas it was not before. That is based on another piece of discriminative legislation that we are having to work with, which is called the Booth pension offer. On top of that, we have the NHS and teachers. For the NHS and teachers schemes, we receive the data on a yearly basis from several employers.

It was easier for us to start with the police scheme because it was small, there were fewer members and there was clean data to start working with.

Graham Simpson: That means that the others are having to wait while you work your way through the police. Is that right?

Frances Graham: No. We have worked with them all concurrently, but the information that we have got and the lessons that we have learned as we have gone through the police cohorts have driven many of our actions in managing the other schemes. It took us nearly a year to build the automations, but we were then able to use those as templates to build the automations for the other schemes and bring the other schemes along much quicker.

Graham Simpson: Are you now on track to meet the revised timescales?

Dr Pathirana: Yes. Our objective is that the police scheme will be 99 per cent complete by the middle of the year, which is exactly in line with what the National Police Chiefs Council in England predicts for police in England. If anything throws us off that, it will be because of other factors that are probably outwith our control.

We expect to have completed the fire and teachers schemes by the end of the year, and we are on track for that. For the NHS scheme, which, as we have shared, is much more complex, we are targeting the middle of next year, although we expect to have the bulk of it completed this year.

12:00

I appreciate that we are moving into a new parliamentary session, but my intention has been to report regularly to the FPA Committee on progress and, if I have any concerns about our ability to meet the timeframe, to set out the challenges, what we are doing about them and what that means for members.

Again, for illustration and to give you some assurance, we do not work in isolation. We talk to

comparable schemes across the UK—in particular, the NHS scheme—which face all the same challenges. We are ahead of England in our progress on delivery. The team from there is coming up to visit us in April, so that we can exchange information and knowledge. They might have solved things that we have not solved, and we might have solved things that they have not solved; I hope that we can help each other out. Our organisation will do anything that we can to accelerate things, although I do not want to make any promises about our ability to do that, at this stage.

Graham Simpson: Obviously, you did not meet the original deadlines. Are you aware of any planned action by the Pensions Regulator?

Dr Pathirana: We have had regular engagement with the Pensions Regulator at every point of our remedy journey. We have updated it on the progress of things that we have been able or unable to do, and we will continue with that.

The regulator is very understanding because it sees that all pensions administrators across the UK are in a very similar position. What it is looking for, and what we are aiming for, is, first, regular communication and engagement with our members. We have a whole programme of communication and engagement, which we can outline. Secondly, it wants to see positive progress, which, again, we can show.

That is where the regulator is, at the moment. I am sure that if it had any further concerns, it would flag those to us.

The Convener: Before we move on, I will take you back to the police scheme. In evidence that we took on 18 February, we were told that one factor that might have influenced your organisation in prioritising the police scheme was the fact that 87 per cent of all freedom of information requests were from police scheme members. In other words, they were mobilised, they were organised and they were putting the pressure on.

Dr Pathirana: Obviously, some of that prioritisation predates my arrival at the agency, but it has been purely pragmatic, based on the ability to move things forward. A key factor in prioritisation is the quality of the data, which is better in the police scheme.

As we have said, we were awaiting data from the Scottish Fire and Rescue Service, which meant that we could not start on the fire scheme—which is why the figures that were referred to in the audit were zero at that point last year, but have now progressed, because we have the data and we can move forward more quickly.

Members of the police scheme are mobilised, but that has not driven our prioritisation.

The Convener: It may have been a factor. It is not erroneous to suggest that it may have been a factor.

Dr Pathirana: It was not a factor.

Frances Graham: It was not a factor.

The Convener: Are you saying that it was not a factor at all? Is it erroneous to assert that that was one of the reasons?

Frances Graham: Yes.

The Convener: Okay, well, we have that on the record. Thank you very much.

Colin Beattie (Midlothian North and Musselburgh) (SNP): I will touch on challenges that were encountered in applying the remedy. The section 22 report says that the SPPA reported that progress on the 2015 remedy was heavily impacted by a number of issues, both internal and external. I will mention them for the record. Reasons included:

“a lack of preparedness within the SPPA to cope with the volume and complexity of cases; delays in guidance and clarification from ... His Majesty’s Revenue and Customs and the Government Actuary’s Department;”

a significant reliance on manual processes for complex cases,

“delays in obtaining reliable data from third parties”

and a historical backlog of issues that required remedial action.

That is a pretty heavy list of issues. It seems strange that, at first, those issues were not recognised. The SPPA must have understood where it had to go to seek information, guidance and so on, and it must have realised that that was not going to happen within the timescale that the SPPA anticipated. What did you do about that? How did you cope with that? Clearly, you coped with it by delaying everything, but within that, what did you do internally?

Dr Pathirana: I think that there had been an expectation that guidance from the UK Government would arrive sooner; there had been promises of it, but obviously it took longer to arrive. That has not stopped us doing work—work is not paused while those things are being clarified. We have been able to move forward with certain things in that context.

I do not know whether this is a point that you are trying to make, and, again, I can speak only for my time with the agency, but I come back to the point that, when I came into the agency, it was clear to me that the organisation needed to go on a transformation journey. There was work that needed to be done to take the organisation to where it needed to be, but I would separate that a little bit from the delivery of the McCloud remedy.

Our progress on the McCloud remedy is similar to the progress on it across the rest of the UK. That means that, even if the SPPA has had particular challenges to address, they have not had an impact on the overall timeframe for the delivery of the McCloud remedy, relative to comparator organisations in the rest of the UK.

Colin Beattie: It seems to me that some of the delays could have been anticipated. However, I have one or two specific questions. My colleague Graham Simpson asked you about manual processing. My understanding is that that is quite a bitty thing and it is very individualistic, with each pensioner having a different profile. Is there any expectation that we will have a fully automated pensions administration scheme, or, because of all that inherent variety, will it remain largely manual?

Dr Pathirana: There are two different things that it is helpful to separate out. Our vision for the future is that we have the opportunity to move ourselves into being a digital-first organisation and to automate our processes; we can and will do that. We have integrated calculators that can do a lot and all that is plausible.

The specific challenge with the McCloud remedy is that we are dealing with historical pension records and data, which in many instances go back to before 2015, when the digital processes that we can use now were not available. That is what makes the McCloud remedy particularly challenging. We cannot fix everything, but we can remediate the data, which is what we are having to do. That takes time and effort.

However, we can absolutely build a better pension process and service going forward and we are doing that. We can share a little bit about some of the things that we are doing in that space.

Christopher Nairns (Scottish Public Pensions Agency): It is fair to say that we have been working on what we would call stopping the bath from filling. Historically, data has come in from different sources and in different ways, including from both employers and members. There are several hundred employers spread across some schemes, such as the NHS and the teachers, and the way that each of them submits data to us, whether on a regular basis or an annual basis, has been subject to variance and variation.

Moving the police and fire service schemes to an application programme interface—API—technology, which is, effectively, an integration where the data flows straight from their system to ours, means that if we arrive at another situation in five, 10, 15 or 20 years that requires us to run through remedial actions, those issues will have been closed off and we should not face a recurrence of the data issue that we have had.

We are moving the teachers scheme to that system now. A number of teacher employers are already on it, and we have a schedule in place for moving the rest of the teacher employers to that.

For the NHS employers, the scheme is much bigger. There are complexities there. We are in the very early stages of discussing the plans that we want to build, together with our NHS colleagues, to move NHS employers to an integrated system of data transmission.

From a member perspective, there were a lot of foundation stones that were simply not there or were not in the right place. Over the past year or so, we have undertaken a range of activities. As we have outlined, we have delivered the new online portal, which gives members ready access to information. If they have any queries or questions, they can select an option from a drop-down menu and send a request to us. That facility is integrated into the system. Any information that they want to transmit to us comes through digitally. That has resulted in a reduction in keystroke activity, because our staff do not have to transcribe information from one system to another and back again.

That step has been completed in relation to the police and fire schemes. We have a timescale of the end of June for putting that system in place for the schemes for NHS staff and teachers, and I am comfortable with that timeframe.

With regard to the more complex processes or tasks that we undertake—for example, when a member wants to retire—Frances's transformation team has been busy actively working on the delivery of a digital solution that is focused on our NHS members, which we will then be able to roll out to all our pension schemes. That will stop a member having to fill in a form and send it to their employer, who has to add information to it and send it to us. At the moment, that multileg journey takes place outwith the system. When that information comes through to us, we upload it into our system.

A digital form is being put together that will allow the member to track progress throughout the journey and to have a better understanding of the process. Because data validation is built into the process, there will be less to and fro. When documents come through to us, we will not have to go back to the member to verify pieces of information that are missing, incorrect or—if the information is from historical handwritten forms—illegible.

Collectively, those three pieces of work in progress on employer data, member data and future retirement data will give us a nexus point on which we can build future automation. Without those foundation stones in place, we simply

cannot do that at the moment—it is just not possible. It is important that we get those foundation stones in place.

We have successfully passed several milestones on the journey. Our police and fire members are engaged. The portal through which they can submit data went live just a few weeks ago, and other milestones are scheduled for delivery in the next few months. It is an on-going piece of work. It will be a long journey—change will not happen overnight. The difficulty that we have faced in transforming the system is that it is a detailed process that involves heavy system technology requirements.

When it comes to the work that the SPPA has been doing over the past few years, I have seen the growing maturity of the organisation in relation to building development teams and development standards. Our test team capability has been stepped up over the past year or so. If you ask our staff what their main issues and frustrations are, you will find that they are exactly the same as those of our members. They are to do with the systems, the information and the transmissibility of data. It is fair to say that the progress that we are making is starting to feed through into our people survey score results, which show that people are starting to say, “Yes, we can see that there is movement in the right direction.”

Is that translating through to our members' experiences today? It is, in part, in small areas. It is an iterative, incremental process, which will mean that, over the next year or so, we will increasingly be able to utilise and leverage the technologies that we have available to us to fill some of the gaps.

Colin Beattie: That leads me neatly on to my next question. Obviously, investing in technology is not cheap—I can only guess at what it might cost. Where is the money coming from?

Dr Pathirana: We set out to the Scottish ministers our plans for this year and future years as part of our financial strategy and forecasting. Those plans include the investment that we need to make, not just to deliver the McCloud remedy but to improve our services. That is all reflected in the Scottish Government budget that has just been passed. We have the money for the new financial year that will allow us to keep the organisation on its journey. I will have to wait to see whether that resource funding continues into future years. Within that context, the investment needs to be made, but there are opportunities for savings in the longer term, as part of the public service reform agenda. I had hoped to deliver better on that, although it needs two or three years of consistent investment to get us to that place.

12:15

One thing that I would share with you, which goes a bit wider than your question, is that we benchmark our cost and performance as an organisation against other pensions administrators—comparable organisations in size and scale—in the UK, Canada and the US. We are slightly above cost. We are mid-cost for an organisation of our type in the UK, although, in the past year, we have moved in the right direction, which is good to see. The UK remains the cheapest place among those countries to administer pensions, which is largely because pensions administration is fully contracted out, and we are not. We have in-house services providing high-quality jobs in the Borders. We have a mixed-model pension platform but, because we are in-house, we are never going to be as cheap as some models, although you will have seen recently in various bits of the media that those other models, where everything is contracted out, have their problems, too.

Colin Beattie: Are we coming up with a different solution in Scotland from the rest of the UK? Is what we are doing here comparable? Can it be duplicated across the board?

Dr Pathirana: There are different set-ups in different pension administrators across the UK. There is more contracting out of services in their entirety, for example in the civil service pension scheme and the teachers pension scheme. However, the NHS pension scheme in England does most of it in-house, and a couple of other schemes have different models. We are kind of in the middle. I think that we have a good model—it gives us, and the Scottish Government, more control. As you will have seen, one of the things that has been really important to us, through the McCloud remedy journey, has been to ensure that we have not slipped in our delivery of normal pension retrials, which is our core business. We have got to assist 12,000 people a year with their retirement journeys. We have kept that on track; in fact, over the past year, we have improved our performance in that space. That is a really important part of what we are trying to achieve.

Colin Beattie: Are no savings achievable by having a common system?

Dr Pathirana: Not at the scale that you are talking about. There are similarities between the police and fire schemes, in terms of the system functionality that is needed and how it works. For the NHS and teachers, it is different again. We do not always get the scaling opportunities that you might hope, based on the sheer number of members that we have. There are some, but the schemes are so different that we have to be able to address the needs of individual schemes, which requires effort.

Christopher Nairns: The system that we use is adopted by other public sector pension scheme administrators, so we are using a system that is commonly used by our comparators. It is fair to say, though, that the ability of the technology providers in the face of the seismic impact of the remedy has not been any greater than our ability to respond to it across public sector pension schemes. We are using similar systems, technology and methodology. Where we can drive economies, we are doing so. We have talked about our use of Engage and the API technologies that we are adopting for transmission of data. Those are leveraging the systems that are used by others.

Colin Beattie: I have one last question. What has been the impact on your regulatory responsibilities of applying the remedy? Also, you already had a backlog. What progress have you made in dealing with that?

Dr Pathirana: The McCloud remedy is one particular challenge, and it is the one that we are focused on today, but it is worth sharing with you that we have other legislative projects, including Booth, which Frances Graham mentioned, and Matthews; they both relate to the fire service. We have the UK pensions dashboard—in phase 1, we delivered connection to that on time. There is another phase later in the year, which might be delayed, not by us, but by the UK Government if it decides that it is not ready for it. There are a number of different legislative commitments that we must deliver on. We are working on them all and we are balancing our resources across them at the moment.

We have a program of work in place to address the various corrective exercises. Resources are always finite and you prioritise and manage your resources to deal with the most important issues. That is what we continue to do. We have all those different projects in our line of sight.

Colin Beattie: Thank you.

The Convener: I invite Joe FitzPatrick to put some questions to you.

Joe FitzPatrick (Dundee City West) (SNP): I have a couple of questions around governance and transparency. I know that, in your opening remarks, you acknowledged the challenges around transparency, and Lesley Fraser responded in some detail to Graham Simpson's question on certain aspects of transparency, so we do not need to go over those bits again.

However, it is really important that we have full transparency going forward. You have mentioned a couple of areas where you think that that could be improved, and you have talked about the FPA Committee, too, so how will you make sure that

there is full transparency for the three stakeholder groups—the scheme members, the SPPA’s audit and risk committee and the Scottish Parliament—on both the remedy and on wider issues? If something were to go wrong in another area—or even go better than expected—how would you make sure that those three key stakeholders were kept up to date?

Dr Pathirana: I have already shared this with the committee, but my intention would be to periodically update the FPA Committee in particular—and no doubt the Public Audit Committee, too—on progress. I have previously invited the FPA Committee to come out and visit us. I hope that the new committee, once convened, will be interested in doing that, because that would be good. My intention is to have appropriate regular communication on progress, particularly on any issues that we are experiencing. I will bring in Frances to say what we are doing on member communication, which has moved on significantly since October last year.

We do have a quite complex governance structure—I think that you asked about the ARC, in particular. My audit and risk committee is currently of the view that, since the Auditor General provided his report, things have improved significantly. A lot of the problems date from a time when we had particular resource challenges that led to other challenges in respect of our ability to support the audit and risk committee properly. I think that that committee now feels much better supported, and we have a good close working relationship. As I have said, it has a really experienced chair in place who works closely with us.

An important point is that the audit and risk committee works with the agency where it is at the moment. It needs to meet us where we are to help us to move forward, and the committee is proving very good at that.

Frances Graham: One of the things we have done is to look at the frequency and specificity of the information that we send to members. Last October, we wrote to all outstanding members—again, we are talking about immediate choice members, or those in receipt of a current pension—and offered them the choice of altering or changing the pension that was already being paid. We wrote to them to explain the delays and to get their choices out to them. We are now writing to them on a six-monthly basis—every three months for some of the smaller schemes—and we are looking at their specific circumstances, being very clear about what is impacting on their ability to get this and telling them when we will next write if we have not given it to them. We are moving to providing smaller specific updates while ensuring

that any larger residual risk is addressed in that communication.

On top of that, we have a full communications strategy. We send out member newsletters to active members—that is, those who are paying into the pension scheme—and to retired members. We also have an up-to-date website with lots of information and helpful videos that allow people to understand not only the McCloud remedy but, when they receive their remediable service statement, what exactly the statement is telling them, how to use it and how to send that information. We have done—and will continue to do—webinars on retirement and tax.

We also run our communication to members through subsets of our pension boards. We have joint working groups and technical working groups that include members who are employers and union reps, and we ensure that we run through our comms with those individuals before sending them out.

Joe FitzPatrick: You mentioned the audit and risk committee. There was concern that that committee had not received the information and support that it required, but you have said that it is now getting more support. Are you confident that it is now getting the information and support that it needs to do its job?

Dr Pathirana: Yes. In fact, at our ARC meeting in February, the chair said—and I quote—

“In our view, governance and scrutiny arrangements have improved during the tenure of the current executive team and we are confident both MAB and ARC are now better placed to undertake their core functions going forward.”

Joe FitzPatrick: One thing that was flagged by the auditor was the reduction in formal meetings of both ARC and the scheme pension boards. Why are there fewer formal meetings? Does that not pose a challenge for transparency?

Dr Pathirana: There has not been a reduction in the number of ARC or MAB meetings. A couple of MAB meetings did not happen in that audit period because of resource constraints, but we have four ARC meetings a year, and we are committed to having four MAB meetings a year, too.

The format of some of the MAB meetings has changed. When I came into my role, I reviewed the governance arrangements, which had not been updated for quite some time, and the changes that were made were all agreed with the minister. For example, we introduced a joint meeting between the MAB and our pension boards, partly because we have four pension boards, and they were each having four formal meetings each year. In other words, the boards were having 16 meetings a year, which was a huge resource drain. Indeed, a

lot of what was being talked about in those meetings was duplicated.

We have now introduced a different format, which has allowed us to reduce the number of meetings from 16 to 10 a year. Some of those meetings bring all the pension boards together to talk about common things across the schemes. One of the meetings is with the MAB to allow pension board members to meet MAB members.

I want to stress this: something that we do now, which we were not doing previously, is write to the pension boards every month with updates, telling them about progress not just on the McCloud remedy but on all the different things that are going on in relation to the scheme. It is an opportunity for pension board members to come back and ask questions and for us to answer those questions. There is much more regular contact, not just with the pension boards but with the MAB.

We have made a number of changes in relation to the MAB, some of which go beyond formal meetings. For example, I have paired every one of my exec team members with a member of the MAB. They have regular monthly catch-ups, and MAB members might get involved in and support some of the things that are happening in that business area. Also, MAB members sit on our transformation board and our remedy programme board. Those are ways in which I have strengthened governance.

Joe FitzPatrick: What you say about reducing the total number of meetings while still having each of the pension boards attend the same number of meetings sounds sensible. Are those meetings still formal ones that are minuted?

Dr Pathirana: That is a good point. We have learned from that change, and we will make a point of taking a proper note of the meetings where we bring everybody together. That will ensure that we pick up actions and carry them forward in a way that we did not do the first couple of times. It will be an opportunity for us to improve on that process.

12:30

Joe FitzPatrick: That is important. After all, if you are not taking a note of those meetings, it brings us back to the issue of transparency.

Dr Pathirana: Indeed. Before we made any of the changes, we talked them through with the regulator and asked for its view, and it was supportive of what we were undertaking and trying to do in the context. We are quite an unusual pensions agency, because we administer multiple public sector schemes, whereas most pensions agencies administer single schemes. It gave us an opportunity to be a bit more efficient, to get some

cross-learning going between the schemes and to save on the resource intensity from the organisation's point of view.

Joe FitzPatrick: That makes sense, but there is a need to ensure that the process is more transparent. Maybe the auditors should have been able to identify that somewhere. It is important for audit purposes that those meetings are not just happening but minuted and recorded.

Lesley, something was clearly not right before. Are you comfortable that things are moving to a better place?

Lesley Fraser: Yes. The improvements were necessary. As I have said, the impact of the McCloud remedy plus the other legislative changes that have affected pensions have made it very necessary to ensure that the governance arrangements are appropriate right across what is a complex ecosystem of governance. I am assured by the process that has been undertaken.

I meet Stephen Pathirana monthly, and I meet the chairs of the management advisory board and the audit and risk committee quarterly. Those meetings offer an opportunity for us to look at the risks that the SPPA faces. I have made it clear—and I think that this is understood by the chairs and board members—that I am approachable at any point if there is any concern, whether or not it flows through the proper governance arrangements. There is a regular opportunity to hear people.

There are good arrangements in place, and it is important that we continue to keep them under review and updated as the McCloud remedy flows through, as the dashboard comes on stream, and as we see what opportunities there are for digital improvements.

Joe FitzPatrick: Thank you.

The Convener: I invite the deputy convener, Jamie Greene, to put the final series of questions to you.

Jamie Greene (West Scotland) (LD): Good morning. It will not be a huge surprise to our guests to learn that I will start by covering the article in this morning's *Herald*, which I have in front of me. It raises a few questions that I want to pose to you. The first is a point of clarification. It is a newspaper article, so I want you to be able to put comments on the record about the veracity of any claims that are made therein.

On the issue of police pension overpayments, can you clarify or confirm the claims in the story that there has been a U-turn on the issue? How did that come about? For the benefit of anyone watching this session, can you clarify that the SPPA will absolutely not chase anyone for overpayment?

Dr Pathirana: The claim is nonsense. It is a good example of the fact that, as we work through remedy, we come across things that are happening and that we need to consider—I suspect that that will continue to be the case as we go forward with the other schemes.

At the end of last year, it became clear that the National Police Chiefs Council in England was advising or encouraging pension administrators, particularly in England but across the UK, to consider whether they should write off the police ill-health overpayments. The last position from the council was issued only on 31 December. We have had to take that into account and consider what it means for our scheme.

Just to step back a little, we have approached the process as we have done previously. I am accountable to you for ensuring that we are applying the Scottish public finance manual properly, as well as UK pensions legislation, under which you do not take any form of write-off seriously, whether on an individual or a collective basis. Prior to that, we had made the decision to write off any historical payments over five years old, because there were legitimate justifications for doing that, and then we looked to reclaim the balance as part of the calculation process going forward.

The position of the National Police Chiefs Council in England was that it would encourage everybody to do that in the context of the finance rules that they operate within. We took that to ministers, in my role as accountable officer, because I had exercised the full extent of the freedoms that I had to deliver that and did not have the authority or powers to go beyond that. We needed to put advice to ministers about the basis on which any form of collective write-off could be done. Under the SPFM, you can normally write off money on an individual basis if you can demonstrate hardship, case by case, which is where we would have gone previously.

I am really pleased to share that ministers were able to consider our advice and came to the view that they would like to do a collective write-off. The evidence stacked up to show that that was a reasonable option to exercise in the specific context that the 200 or so affected individuals found themselves in. I stress that, in relation to that cohort of 200 individuals, only 60 remediable service statements were ever issued, and they were issued only to people who, in net terms, did not owe us money. We purposely held back doing that for anybody who held money while we waited for the outcome.

We have written to all those members individually, outlining ministers' decision. The knock-on impact of all of that is that we have to

make adjustments to the calculator and have it assured by the Government actuary, so that we can make the calculations in the slightly different way that we now need to make them, taking into account tax and interest considerations. That has a slight impact on the timeline for delivery for those individuals and will, I hope, be a better outcome for them, so I hope that they are pleased with the decision that ministers have made.

I hope that that gives you some sense of how we have taken that forward. It is illustrative of the sort of thing that we have done throughout the process and the unknown unknowns that we have come across and then had to react to and decide how to deal with.

Jamie Greene: Okay, thank you for that. Just to clarify, which bit of the story was nonsense?

Dr Pathirana: Your words were that we have done a U-turn.

Jamie Greene: Okay, so there was no U-turn.

Dr Pathirana: No. We saw what was happening, we reacted to it and we took appropriate action, which is what you would hope we would do.

Jamie Greene: I get that. Sorry—this is just for my benefit after taking at face value what I read in the story.

I presume that the decision was one that only the ministers could make, because the written-off finances will presumably be backfilled by the Scottish Government. I understand that it is not a decision that you could make. However, prior to the decision being made, was the SPPA seeking to recover overpayments, were any overpayments recovered, and will any of that money be refunded—because, in that sense, it is a U-turn from your original position to where you are now?

Dr Pathirana: If we had stuck with the original position, we would have sought to recover overpayments. We never sent out any remediable service statements, which would have meant that there was a need to recover money, because people would have been in different circumstances. We issued them only to people where the net position was that we still owed them money. We will need to reissue statements to the 60 people where we write off, but we will obviously reprocess things for the remaining 140-odd people.

Jamie Greene: Okay. I do not want to labour the point but it is important that we get the facts on the record, and that has given you the opportunity to do that.

Just to summarise, the good news is that anyone who was overpaid will not have to pay the money back.

Dr Pathirana: In the context of ill-health overpayments.

Jamie Greene: In the context of police pension ill-health overpayments. I just want to get that on the record for people who may be concerned about that. Is it right that Government ministers have agreed that any costs related to that will come to you and that you will not have to fund them from your current resources?

Dr Pathirana: Yes. All that has been worked through, and a solution is in place.

Jamie Greene: Okay. That is helpful.

On a wider point—this was also covered in the article, but it relates to a longer-term issue—my understanding is that, as far back as 2016, which is some time ago, individuals had brought to the agency's attention some issues and concerns about police pensions in particular. I do not need to get into the details of individual cases, because I appreciate that you will probably not want to talk about individual cases that involve staff members—that is, your staff, not your clients. Did the concerns that were raised at the time relate to miscalculations and subsequent overpayments, or were they separate issues, and have they been dealt with since then?

Dr Pathirana: Again, the case that is referenced in the article has been misrepresented. When those concerns were raised—obviously, this is going back several years—they were investigated fully at the time by our auditors, who found that there was nothing wrong with the calculations. To put it into context, it was not a problem; it was an inaccurate claim that somebody had made.

Jamie Greene: Okay. You do not need to elaborate any further. I am just going with what is in black and white in front of me—

The Convener: In a newspaper article.

Jamie Greene: In a newspaper article, indeed, which is why—

The Convener: Keep it moving, Jamie.

Jamie Greene: That leads to a wider question. What is the culture at the SPPA at the moment? Are there sufficient safeguards for whistleblowers, or anyone in the agency who has concerns, to come forward? Has the culture improved somewhat in the past decade or since you have taken over?

Dr Pathirana: I have shared a little of this with the Finance and Public Administration Committee as well, but when I agreed with Lesley Fraser to take on responsibility for the role, I knew that the organisation had its challenges and that improvements were needed in terms of not only the service but the organisation more broadly.

It caught my attention that, despite our fabulous people, the level of staff engagement for such an organisation felt low. We had an engagement score of 55 per cent. I stress that it had not been above 55 per cent in the past 10 years. That was one of my key focuses, supported by my leadership team, as I came into the organisation. I am pleased to share with you that, a year and a half in, our engagement score sits at 61 per cent, which is above the Scottish Government's score; our leadership change score is also higher. This is the start of a journey and there is more to do, but that has happened in the context of the significant pressure that the organisation has been under. Whatever the culture was, it is significantly improving.

We have also updated our whistleblowing information and guidance, because there are lots of different routes to whistleblowing. We sit within the framework that is provided by the Scottish Government, and we are making sure that all of that is highlighted. Our audit and risk committee has been interested in that area as well.

To reassure you, I think that things are moving in the right direction. There is lots to do, but I am comfortable with where we are.

Jamie Greene: Thank you for that update.

In the letter from the Minister for Public Finance, I noticed talk of extra resource that you received from the Scottish Government—including mention of the recruitment of 100 extra staff. What does that take your total staffing levels to, and why is there a need for so many people? Is it simply to deal with the McCloud remedy issue, or are there other requirements?

Dr Pathirana: I stress that staffing levels have not moved up by 100 in the past year. Some of that started prior to my arrival and relates to the initial work on the McCloud remedy.

Based on data that goes back to 2022-23, our staffing levels have increased by approximately 100 people, which takes us to a full-time equivalent figure of a little over 400. I predict that we will grow a little more before we shrink again. A lot of that additional capacity has been for delivering the remedy. We have brought in new staff and trained them to support business-as-usual processes so that we can release more experienced staff, who have decades of experience, to work on the complexities of the McCloud remedy.

I am not sure that I have fully answered your question.

12:45

Jamie Greene: You did, thank you. I mentioned staffing because there was a 25 per cent jump over

a short period of time, which seems unusual. I would understand if that had to happen for a short period of time and if contractors had to be brought in to help with the additional workload, but for an agency that is publicly funded, that was a substantial jump in the staff baseline. I am trying to get my head around whether you are expecting the number to come back down again or whether there has been a general increase in workload.

Dr Pathirana: During my tenure, I have not increased the overall permanent staff footprint in the organisation. We have brought people in on fixed-term contracts of up to two years. We have an extensive training programme to bring people up to speed. Another practical challenge is that you cannot bring in 100 people overnight; we have had to bring them in in phases so that we could upskill them and integrate them into the business at different points in time to provide us with more capacity. We know that we need the capacity, particularly because of the scale of the delivery of the NHS manual processing work. That is one of the key things that we are focused on.

As we have touched on, we have other legislative projects—the McCloud remedy is not the only thing that we are trying to tackle and address. I expect the agency to shrink at the other end of the journey. How we can do that in a sensible and smart way is very much in the minds of the leadership team. That applies both to the people we have brought in and the skills they have gained, as well as to the organisation as a whole.

Jamie Greene: Finally, what would you say is the primary lesson that has been learned from the experience? Section 22 reports are unusual for agencies such as yours. What is your key takeaway to ensure that a future Public Audit Committee will not have to look at another similar report?

Dr Pathirana: For me, it will be important to ensure that we are sharing information and are as clear with our different stakeholders as we can be about the actions that we are taking. We also need to ensure that our auditors understand those actions. It has been a bit of a perfect storm. I would like to not have to walk into another situation where I find this many challenges that need to be addressed. Over the past year and a half, I have needed to bring in the right people to be around me to support the organisation's leadership. I feel that I have done that, which has really helped to provide the stability that I have been looking for. That is reflected in what I shared with the committee about the staff survey results, which show how those in the organisation feel about it.

The Convener: We have been up against the clock. I place on record my thanks to committee members for their discipline and co-operation. I

understand that Dr Pathirana and his team have given evidence to the Finance and Public Administration Committee as well as the Public Audit Committee this morning. I admire their marathon skills in coping with the questions that have been thrown at them. I thank Dr Pathirana, Frances Graham and Chris Nairns for appearing before us, as well as Lesley Fraser, who is the Scottish Government's director general corporate.

This is the committee's last meeting in public in this parliamentary session, and it is my last committee meeting as convener. It has been a great privilege. In my view, committees of the Parliament can lead parliamentary as well as public debate. Above all else, that is what the committee has done this session: we have held public bodies to account and have been the guardians of the public interest, and we have done that as a committee united, for which I am truly grateful.

Needless to say, we could not have done that without the support of the clerks. I place on record the committee's thanks to the ever-present Alison Wilson and Keith Currie, who have done a fantastic job over the past five years in supporting us, but also to Lynn Russell, Katrina Venters, and Claire Menzies, who have been our committee clerks. We are very grateful to you. I also place on record our thanks to the parliamentary communications team whom we have worked with, two of whom coincidentally share surnames with two former leaders of the Labour Party. One I prefer much more than the other—the Labour leader, not the media officer, you understand. We say thanks to Linda Peters, especially, and to the Scottish Parliament information centre for the support that it has provided, and to security for keeping us safe so far—there are still a few minutes to go. On behalf of the committee, I also thank the broadcasting team, who make sure that we are transparent and accountable. For the same reason, I also record our thanks to the official report team, who work tirelessly behind the scenes. In particular, on this occasion, I want to thank our long-standing sub-editor Fiona Shaw, who, after working in this Parliament since 1999, is taking well-earned retirement next week. We wish her well.

Finally, I again thank the Auditor General for Scotland, Stephen Boyle, and his team for the outstanding work that they do, for the outstanding reports that they produce and for the outstanding leadership that Stephen Boyle shows.

Graham Simpson wishes to come in.

Graham Simpson: It would be remiss if the committee did not record its thanks to you, convener. You have been here all session. I was lucky to serve as deputy convener in the previous

session. You have overseen a number of changes in the committee, but throughout this session, the committee has been united because of your leadership. You have been a fantastic convener, and I wish you all the best in the future, whatever it is that you do. However, you should realise that your legacy is the great work that this committee has done under your leadership.

The Convener: Thank you very much indeed. On that cheery note, I close the public part of this morning's meeting.

12:51

Meeting continued in private until 13:00.

This is a draft *Official Report* and is subject to correction between publication and archiving, which will take place no later than 35 working days after the date of the meeting. The most up-to-date version is available here:
<https://www.parliament.scot/chamber-and-committees/official-report>

Members and other meeting participants who wish to suggest corrections to their contributions should contact the Official Report.

Official Report
Room T2.20
Scottish Parliament
Edinburgh
EH99 1SP

Email: official.report@parliament.scot
Telephone: 0131 348 5447

The deadline for corrections to this edition is 20 working days after the date of publication.

Published in Edinburgh by the Scottish Parliamentary Corporate Body, the Scottish Parliament, Edinburgh, EH99 1SP

All documents are available on
the Scottish Parliament website at:

www.parliament.scot

Information on non-endorsed print suppliers
is available here:

www.parliament.scot/documents

For information on the Scottish Parliament contact
Public Information on:

Telephone: 0131 348 5000
Textphone: 0800 092 7100
Email: sp.info@parliament.scot



The Scottish Parliament
Pàrlamaid na h-Alba