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Public Audit Committee

Legacy Report of the Public Audit Committee, Session 6



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Public Audit Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

- (a) any accounts laid before the Parliament;
- (b) any report laid before or made to the Parliament by the Auditor General for Scotland; and
- (c) any other document laid before the Parliament, or referred to it by the Parliamentary Bureau or by the Auditor General for Scotland, concerning financial control, accounting and auditing in relation to public expenditure.

2. No member of the Scottish Government or junior Scottish Minister may be a member of the Committee and no member who represents a political party which is represented in the Scottish Government may be convener of the Committee.



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Foreword by the Convener

1. At the heart of a properly functioning democracy must be accountability. And accountability demands transparency. Where openness is in short supply, it is the job of Parliament to force it into the light. No part of our Parliamentary democracy has a more powerful role in this task than the Public Audit Committee.
2. The Public Audit Committee began this session of Parliament with a clear objective to make a difference to the quality of public services in Scotland through its scrutiny of the Auditor General for Scotland's reports. Throughout the last five years we have consistently held the Scottish Government and public sector leaders to account on how annually £60 billion of public funds have been spent, maintaining a strong emphasis on openness, accountability and transparency. We have closely examined the conduct, expenditure and governance of our public sector and have sought to get to the bottom of where things have gone wrong but also pushed for examples of good practice identified through our work to be shared across the sector to drive wider improvement.
3. While the Committee usually hears from senior Scottish Government officials, we also did not shy away from holding those at the very top of elected Government to account, hearing from the First Minister, Cabinet Secretaries and Ministers on the most significant issues of the day. In this session we have scrutinised in considerable detail the Water Industry Commission for Scotland, the delivery of the new ferries for the Clyde and Hebrides and linked to that, Ferguson Marine Port Glasgow (Holdings) Limited (FMPG). Issues related to the delivery of the new ferries and FMPG continue to be closely monitored by the Auditor General, are the subject of a specialist forensic audit, and we hope that our successor committee will continue our robust scrutiny in these areas.
4. Our scrutiny of the delivery of the new ferries and on FMPG also led us to delve further into the financial interventions that the Scottish Government makes to private companies, such as FMPG and its predecessor Ferguson Marine Engineering Limited, Prestwick Airport and the Lochaber Aluminium Smelter. As part of our scrutiny of the Scottish Government Consolidated Accounts, we took detailed evidence on the work of its newly created Strategic Commercial Assets Division and how it manages the risk these financial interventions present for the public purse.
5. As the Session progressed it became increasingly evident that the recurring audit issues noted by our predecessor committee in Session 5 had persisted. We saw evidence of poor quality and incomplete data which prevented an accurate assessment of the differences key policies such as tackling child poverty and adult mental health services were making to people's lives. Time and again we were presented with evidence of ineffective planning, poor leadership and weak governance, from public sector boards and their senior leadership to the Scottish Government itself.
6. This report not only sets out the Committee's work over the last five years, it also highlights key issues for our successor committee over the next five years. The stewardship of public money and the accountability of public sector leaders is not simply a matter of public interest, but fundamentally it is central to public trust in our

political democracy.

Background

7. This report covers the work of the Public Audit Committee during parliamentary Session 6 (the “Session”).
8. The Committee’s work is primarily focused on the scrutiny of reports produced by the Auditor General for Scotland (the Auditor General). The Auditor General is responsible for scrutinising the expenditure and performance of directorates of the Scottish Government and most other public bodies (with the exception of local authorities).

Session 6 statistics

Committee meetings and reports

9. During the Session, the Committee held a total of 155 meetings.
10. During the Session, the Committee published 7 reports.

Audit Scotland reports

11. The Auditor General publishes two categories of reports that are considered by the Public Audit Committee. These are named after the relevant section of the Public Finance and Accountability (Scotland) Act 2000 which established Audit Scotland:
 - Section 23 reports examine the economy, efficiency and effectiveness of public bodies and are planned in advance by Audit Scotland to cover many different areas of the Scottish public sector, such as health, education, fire and policing.
 - Section 22 reports relate to a concern or other matter of public interest in a public body's annual accounts.
12. The Committee scrutinised a total of 80 Audit Scotland reports:
 - 36 Section 22 reports
 - 25 Section 23 reports
 - 19 Briefings.

Impact and improvement

13. Audit Scotland estimates that the Scottish public sector will spend £59.9 billion of public money in 2025/26¹. From the start of this parliamentary Session, the Committee has rigorously held to account those responsible for spending public money across Government and the public sector. This approach has included identifying areas for improvement and where greater impact could be made and lessons learned, including in areas of governance, accountability, conduct and transparency. We have not shied away from tackling issues of key importance and concern to the people of Scotland, hearing regularly from Scottish Government officials and Scottish Ministers. Through its work the Committee has sought to ensure that public money is spent efficiently and effectively.
14. The Committee has not only looked at how effectively public money is spent, but it has also considered the conduct and governance of those within the public sector. Where public money has been found to be wasted, the Committee has held those responsible to account.

Implementing recommendations

15. In Session 5, the Public Audit and Post-legislative Scrutiny Committee, our predecessor committee, expressed its frustration at the lack of evidence that recommendations made by the Auditor General and Audit Scotland were being acted upon². During this parliamentary Session the Auditor General and the Accounts Commission agreed an impact monitoring, evaluation and reporting framework to help assess the impact of the work undertaken by Audit Scotland on their behalf. Two impact monitoring and evaluation reports have now been published by Audit Scotland in May 2024 and September 2025.^{3 4} The Committee held an evidence session on the most recent report in October 2025.

16. The Committee has found it beneficial to receive Audit Scotland's impact monitoring and evaluation reports and recommends that its successor committee continues to receive and take evidence on the reports.

17. Throughout Session 6 the Committee has pressed Accountable Officers to confirm whether they accept the recommendations of the Auditor General, particularly where this was previously unclear and also tracked progress in their implementation. For example, during its scrutiny of the 2022/23 and 2023/24 audits of the Water Industry Commission for Scotland⁵ (WICS), the Committee received written updates from the Accountable Officer on the progress the body was making towards implementing the recommendations made by the Auditor General and the Committee in their respective reports.
18. The Committee also closely monitored the progress in implementing each of our recommendations relating to the Order to deliver two vessels for the Clyde and Hebrides, and two audit reports on Ferguson Marine Port Glasgow (Holdings) Limited (FMPG), given the serious failures identified.

Use of progress reports

19. Paragraph 31 of the Scottish Parliament Public Audit Committee section of the Scottish Public Finance Manual (SPFM) sets out that the Committee may seek progress reports on the implementation of specific recommendations made in one or more of its reports. In September 2023, the Committee sought an update⁶ from the Scottish Government on the progress of the implementation of some of the recommendations made in its report on the 2022/23 audit of the Scottish Prison Service.⁷

20. The Committee also recommends that its successor committee uses the option set out in the Scottish Public Finance Manual, to seek progress reports on the implementation of recommendations made in its own reports.

Key audit themes

21. Our predecessor committee identified key recurring issues from its scrutiny of audit reports⁸. These issues included poor leadership, governance and accountability and a failure to collect adequate data to support the evaluation of outcomes. We noted similar recurring issues throughout our scrutiny of audit reports during this Session, and it is evident that work is still required in these areas. Further detail is set out in the paragraphs below.

Scottish Government support for sponsored bodies

22. Early in the Session the Committee took evidence from the Scottish Government on the progress of the review it had commissioned into the Government's relationship with public bodies, the Ryan Review⁹. The Review, undertaken in 2021, identified 14 recommendations to improve how the Scottish Government manages its relationships with public bodies. The recommendations looked to "strengthen existing policies, address concerns, and allow for consistently effective sponsorship"¹⁰.
23. However, the Committee's scrutiny of the 2022/23 and 2023/24 audits of the WICS identified significant weaknesses in the Scottish Government's sponsorship arrangements which, the Committee concluded, had led to a failure to ensure appropriate safeguarding of public funds.
24. In her response to the Committee's report¹¹ in July 2025, the Cabinet Secretary for Climate Action and Energy confirmed that the Scottish Government had undertaken improvement work in relation to sponsorship. This included 'deep dives' into the sponsorship arrangements for each portfolio area and to conduct a risk review of all public bodies.
25. In December 2025, the Auditor General reported in his 2024/25 audit of the Scottish Government Consolidated Accounts¹² that further action was still required from the Scottish Government to fully embed the actions identified in the Ryan Review. The Auditor General noted that the Public Bodies Support Unit (PBSU) had completed a full review of progress against the recommendations made in the Ryan Review which identified areas for further action. The Auditor General stated in his report that he expects the Scottish Government to "continue to work to ensure that sponsorship gets the visibility and scrutiny that it requires"¹². He has also asked the audit team to closely monitor sponsorship arrangements to ensure they "strike the right balance between oversight and assurance".
26. In its letter to the Permanent Secretary of 2 March 2026, the Committee stated that the approach should go further to enable the Scottish Government to directly intervene on behalf of Scottish Ministers when serious issues have been identified within a public body to safeguard public money.

27. **The Committee recommends that its successor committee continues to**

scrutinise the effectiveness of the sponsorship support the Scottish Government provides to public bodies.

Board recruitment

28. In its 2019 report on key audit themes⁸, our predecessor committee noted that the evidence it received suggested that some failures in governance are, in part, due to the quality of Board members and the difficulty in recruiting and retaining individuals with the required skills.
29. In its report on WICS, the Committee concluded that the Board had failed in its responsibilities to ensure that effective arrangements were in place to provide assurance on risk management, governance and internal control and to demonstrate high standards of corporate governance at all times. The Committee's scrutiny of the 2024/25 audit of Historic Environment Scotland also identified issues with the effectiveness of its Board.
30. The Auditor General's 2025 report on the NHS in Scotland: Spotlight on governance¹³ highlighted that the recruitment of effective Board chairs can be challenging. In his report, the Auditor General noted that the Commissioner for Ethical Standards had reported that "the number of NHS chair recruitment rounds that fail to identify a suitable candidate is an area of continuing concern". As part of its scrutiny the Committee held an evidence session with the Commissioner for Ethical Standards to explore why some NHS Chair and Board positions have been hard to fill.

31. **The Committee recommends that its successor committee continues to scrutinise the effectiveness and the governance arrangements of the Boards of public bodies.**

Data collection

32. Several audit reports considered by the Committee this Session continued to highlight issues around incomplete and poor-quality data. Reports on Improving care experience: Delivering the promise¹⁴ and Adult mental health¹⁵ services identified a lack of available data to assess whether the policies were actually improving the services provided to people. In addition, the report on the progress made since the 2018 General Medical Services contract¹⁶ concluded that the data needed to make informed decisions on general practice planning and investment was inadequate.
33. In contrast the Committee heard, as part of its scrutiny of the report on the criminal courts backlog,¹⁷ that data was being used very effectively by the Scottish Courts and Tribunals Service to tackle the criminal courts backlog after the Covid-19

pandemic.

34. **The Committee recommends that its successor committee continues to monitor how the Scottish Government ensures it has adequate data to measure how its spending is delivering key policies and the intended outcomes.**

Financial and performance reporting

35. Through its scrutiny of the Auditor General's reports, the Committee has covered a wide range of topics and issues. The Committee agreed to highlight the following areas, which may be of interest to its successor committee.

New vessels for the Clyde and Hebrides and Ferguson Marine Port Glasgow (Holdings) Limited

36. Over the course of the Session, the Committee undertook significant work in relation to the Auditor General's reports on New vessels for the Clyde and Hebrides: Arrangements to deliver vessels 801 and 802¹⁸ and two section 22 reports on the 2021/22¹⁹ and 2023/24²⁰ audits of Ferguson Marine Port Glasgow (Holdings) Limited (FMPG).
37. The Committee also published its own reports setting out the key issues and concerns arising from its scrutiny of the above reports by the Auditor General. Its report on the new vessels for the Clyde and Hebrides was published in March 2023,²¹ and its report on FMPG was published in August 2025²².
38. In correspondence from the Auditor General on 18 December 2025²³, he confirmed that he will not be producing a section 22 report on FMPG for 2024/25 but went on to say that the auditor of FMPG continues to highlight a material risk and uncertainty around the future financial sustainability of the yard with no contracted work beyond the completion of MV Glen Rosa (802). In his letter the Auditor General also reiterated his previous commitment²⁴ to prepare a further report examining the full cost of the project to deliver both vessels following the delivery of Glen Rosa.
39. An announcement was made by the Scottish Government on 3 March 2026 that it would be awarding FMPG a contract to build four new vessels.²⁵
40. The Committee has also worked closely and shared information with the Net Zero, Energy and Transport Committee in this area throughout this Session, whilst receiving quarterly updates from the Scottish Government and FMPG on the progress towards the completion of both vessels.

Forensic analysis of funds provided to Ferguson Marine Engineering Limited

41. In its 2023 report on the delivery of new vessels for the Clyde and Hebrides, the Committee called for a forensic investigation into the amount of public money paid to FMPG's predecessor Ferguson Marine Engineering Limited (FMEL). The Auditor General previously confirmed that in August 2023²⁶ that he did not have the necessary statutory powers to examine and report on FMEL's historical financial records.

42. The Deputy First Minister and Cabinet Secretary for Economy and Gaelic wrote to the Committee on 20 May 2024²⁷ to advise that it has asked for FMEL's accounting records passed to independent accountants to carry out a forensic examination of the records on its behalf. In July 2024, the Auditor General wrote to confirm that once the forensic examination had been completed, he would review its findings and consider the most appropriate way to report on them to support the scrutiny role of the committee²⁸.
43. On 5 November 2025²⁹, the Scottish Government provided an update on the progress of this work, confirming that the investigating auditor is planning to produce a draft report in January 2026.

44. The Committee remains significantly concerned about the increasing costs to complete the delivery of the two new vessels for the Clyde and Hebrides and the ongoing costs of supporting the yard to develop a long-term future. The Committee welcomes the Auditor General's intention to undertake further work on the total cost of the project on completion of both vessels, and to consider the findings of the forensic examination of the historical account records of Ferguson Marine Engineering Limited.

45. The Committee recommends that its successor continues to pursue and thoroughly examine these matters in the next parliamentary Session.

Historic Environment Scotland

46. The Committee considered the section 22 report³⁰ on the 2024/25 audit of Historic Environment Scotland (HES) at its meetings in January and February 2026. The report highlighted weaknesses in HES's governance and financial management arrangements as well as its lack of an Accountable Officer for a period of nearly six months. The Committee wrote to the Constitution, Europe, External Affairs and Culture Committee³¹, who were also considering ongoing issues at HES, to highlight key aspects of the audit report. It also wrote to the Scottish Government's Permanent Secretary³² to ask that the Scottish Public Finance Manual and HES's Governance Framework be reviewed to address situations when the Accountable Officer is absent for longer than four weeks and there is no suitable candidate to appoint as an interim Accountable Officer.
47. The Committee also noted that HES has commissioned an independent external review to look at its organisational culture, structure and governance. The Auditor General has also undertaken to monitor the progress made at HES and report further if necessary.

48. The Committee recommends that its successor committee seeks an update

from HES when it has completed its independent external review, and from the Scottish Government on changes to the Scottish Public Finance Manual.

Scottish Canals

49. The Committee considered two section 22 reports on Scottish Canals relating to the 2020/21³³ and 2021/22³⁴ audits. Both reports highlighted that the auditor had issued a disclaimer on the accounts as they were unable to provide an opinion on the financial statements due to a lack of sufficient appropriate audit evidence. The basis for this on both occasions was in respect of Scottish Canals' valuation of its property, plant and equipment assets.
50. The Committee wrote to Scottish Canals in October 2023³⁵ expressing its concern that it had been left unclear that the body fully understood and acknowledged the importance of the reporting framework that it was now required to comply with its new status as a non-departmental public body.
51. The Auditor General wrote to the Committee on 29 April 2024 to note the progress that had been made by Scottish Canals and to confirm that he did not intend to produce a section 22 report on the 2022/23 audit of Scottish Canals.
52. The Auditor General wrote to the Committee again on 18 December 2025²³ to advise that Scottish Canals' 2024/25 annual report and accounts would not be laid before Parliament by the statutory deadline of 31 December 2025. He explained that the auditor had again identified that further work is needed by Scottish Canals to address issues identified with the accounting requirements for non-current assets. The Auditor General confirmed that this is a similar position to previous years and that he has asked the auditor to keep him informed as the audit progresses.
53. **The Committee draws its successor committee's attention to the ongoing issues around the valuation of Scottish Canals' assets to inform scrutiny of future audits when laid before Parliament.**

Scottish National Investment Bank

54. In May 2025, the Auditor General published a report on a performance audit on the Scottish National Investment Bank³⁶. The purpose of the performance audit was to assess how well the Bank is performing in its use of public money to support economic growth. In December 2025, the Deputy First Minister and Cabinet Secretary for Economy and Gaelic wrote³⁷ to the Committee and the Economy and Fair Work Committee regarding the arrangements for the statutory five-year review

of the performance of the Bank. The Deputy First Minister confirmed that a report on the final review is due to be published by summer 2026 and that the Session 7 Committee will receive a copy of the review.

- 55. The Committee draws its successor committee's attention to the statutory review of the Scottish National Investment Bank that is underway.**

Scottish Prison Service

56. In June 2024, the Committee published a report³⁸ on its scrutiny of the 2022/23 audit of the Scottish Prison Service³⁹. This work primarily focused on the delivery of the Scottish Courts Custody Prisoner Escorting Services (SCCPES) Contract which is managed by the Scottish Prison Service on behalf of the Justice Multi Agency Liaison Group. The SCCPES Contract is critical to the effective operation of the criminal justice system in Scotland, however evidence showed that the failure of GEOAmev to effectively deliver the SCCPES Contract was impacting on the services provided by justice partners such as the police, prison officers, courts as well as victims of crime and prisoners.
57. The Committee asked the Auditor General to give consideration to undertaking a value for money assessment of the contract when it ends in 2027, as part of his future work programme. In his letter of 12 September 2024, the Auditor General responded to say that he will continue to monitor the progress made by the Scottish Prison Service and partners in several areas, including performance of the SCCPES Contract, with a view to further public reporting in the future. The Auditor General confirmed that this would also include the Committee's request for a value for money assessment once the SCCPES Contract ends.

- 58. The Committee welcomes the Auditor General's plans to monitor the progress of the SCCPES Contract, and to consider its request for a value for money assessment and draws this to the attention of its successor committee.**

Flooding in communities: Moving towards resilience

59. The Auditor General's report⁴⁰ on how well the Scottish Government, councils, the wider public sector and their partners are working together with local communities to build reliance in tackling flooding was published in August 2025. The Committee heard oral evidence from the Scottish Government, Convention of Scottish Local Authorities (COSLA) and the Scottish Environment Protection Agency (SEPA) and the Lead Local Authority Forum for Flooding and Scottish Collaboration of Transport Specialists. The Committee also sought written evidence from Scottish Water. Due

to the severe impact flooding can have on local communities, the Committee was keen to explore the funding that is available to tackle flooding and to ensure that it is being spent effectively.

60. The Committee had hoped to take further evidence from two local authorities who have responsibility for flood protection schemes to gain a better understanding of the issues faced by local authorities and communities. Due to the Committee's workload in the run-up to the dissolution of Parliament, the planned session could not take place. In his consultation on his draft work programme⁴¹, the Auditor General identified potential work on environmental sustainability and climate change, which would build on previous work that had been undertaken in this area.

- 61. The successor committee may wish to take an interest in further work relating to flood resilience when the Auditor General next consults with Parliament on his future work programme.**

Scottish Public Pensions Agency

62. The Committee took evidence from the Auditor General on his section 22 report on the 2024/25 audit of the Scottish Public Pensions Agency⁴² (SPPA) at its meeting on 18 February 2026.⁴³ It also took evidence from the SPPA and the Scottish Government at its meeting on 17 March 2026.
63. The report looks at the progress made by the SPPA in issuing Remedial Service Statements to its scheme members in relation to the 2015 Pension Remedy following the McCloud judgement. In his report, the Auditor General confirmed that he would continue to monitor the progress made by the SPPA with a view to public reporting in the future if necessary. The Finance and Public Administration Committee has also been considering this issue in detail⁴⁴.

- 64. The Committee considers that the ongoing issues at the Scottish Public Pensions Agency remain a matter of concern and draws its successor committee's attention to the work that has been undertaken to date on this important matter.**

Best value in policing: Joint Best Value audit of policing in Scotland

65. The report was the first joint report⁴⁵ between the Auditor General and HM Inspectorate of Constabulary in Scotland (HMICS). The Committee took evidence on the report at its meetings in February and March 2026 during which Police Scotland's Policing Together programme was discussed. The Policing Together

programme looks at equality and diversity issues and aims to tackle racism and discrimination within the police force. HMICS plans to undertake an audit and assurance review of Policing Together and the Auditor General confirmed that this work is also part of Audit Scotland's wider interest. It will follow up on the progress made against recommendations and will bring this to the Committee's attention in due course.

- 66. The Committee draws its successor committee's attention to the planned work to undertake a review of Police Scotland's Policing Together programme.**

Scotland's colleges

67. The Auditor General produces an annual report on Scotland's colleges. The Committee has taken evidence on each of the five reports that have been published during this Session. The main recurring theme throughout each of the reports was the risks faced by colleges due to financial pressures. The Auditor General's reports highlighted the ongoing risks to the college sector's financial sustainability.
68. In addition to hearing from the Scottish Government and the Scottish Funding Council, the Committee also sought the views of trade union representatives, Colleges Scotland and the College Principals' Group on matters such as the progress of the post-school education and skills reform, how colleges could continue to support the needs of local employers, workforce planning, college maintenance backlogs and the slow progress of the job evaluation for support staff.
69. In a letter to the Committee in March 2026, the Auditor General stated that his review of the 2024/25 audited accounts and Annual Audit Reports for the college sector had identified that some colleges are facing "high levels of financial risk" and that he intends to report on these issues in his 2026 report on Scotland's colleges which is due to be published in September 2026.

- 70. The Committee recommends that its successor committee continues to regularly and robustly scrutinise the ongoing financial concerns in Scotland's college sector as highlighted by the Auditor General.**

NHS in Scotland

71. The Auditor General produces an annual overview report on the NHS in Scotland. The Committee has taken evidence on each of the five reports that have been published during this Session. The main recurring theme throughout these reports were concerns around the financial sustainability of the NHS in Scotland. The Committee followed up its evidence sessions with the Auditor General by hearing from the Scottish Government's Director-General Health and Social Care / Chief Executive of the NHS Scotland, pursuing additional written evidence when

necessary.

72. In his most recent report, *NHS in Scotland 2025: Finance and performance*⁴⁶, the Auditor General stated that health spending in Scotland in 2024/25 made up 37.5% of the overall Scottish Government’s budget. The report went on to say that even with increased funding, the NHS in Scotland is not in a financially sustainable position with health boards struggling to break even and seven territorial health boards requiring government loans. He highlighted that “the delivery of efficiencies and reform within the health and care system will play an important role in both the NHS’s and Scotland’s overall medium-term sustainability”.
73. During the Session we also considered section 22 reports on NHS Ayrshire and Arran⁴⁷, NHS Grampian⁴⁸ and NHS Highland⁴⁹, all of which were facing complex financial challenges.

74. The Committee recommends that its successor committee continues to scrutinise robustly the ongoing concerns in the NHS in Scotland.

NHS Tayside

75. In December 2025, the Committee took evidence from the Auditor General for Scotland on his section 22 report on the 2024/25 audit of NHS Tayside⁵⁰. The report drew attention to the substantial issues and challenges that the Board continued to face in tackling long-standing concerns with its mental health services. The Committee agreed to write to NHS Tayside to seek a written response to issues raised in the report and during the evidence session.
76. The Committee considered NHS Tayside’s response⁵¹ and agreed to close its scrutiny of the Report and draw it to the attention of its successor committee. The Auditor General has also confirmed that he will monitor the progress that NHS Tayside makes to implement the actions within the timescales that it has committed to and will consider further reporting as necessary.

77. The Committee draws its successor committee’s attention to the serious and long-standing concerns about mental health services at NHS Tayside, which were identified by the Auditor General in his report. The Committee also draws its successor committee’s attention to the work that NHS Tayside is currently undertaking and asks it to note that the Auditor General may report again on this matter if he considers it necessary.

Delayed discharges: A symptom of the challenges facing health and social care

78. The Committee took evidence on this report⁵² from the Auditor General at its meeting in January 2026 and from the Scottish Government in February 2026. It then agreed to write to COSLA seeking a written response to the report, including clarification on whether COSLA accepts the findings and recommendations in the report. In its response to the Committee, COSLA stated that it would be happy to provide a further update on the joint progress that has been made with the Scottish Government to implement the recommendations in the report.

- 79. The Committee draws its successor committee's attention to its work on delayed discharges and to COSLA's commitment to provide a future update on the progress that has been made towards implementing the recommendations in the report.**

National Fraud Initiative

80. Throughout this Session the Committee has continued to scrutinise Audit Scotland's bi-annual reports on the National Fraud Initiative in Scotland (NFI). The NFI is a UK wide data matching exercise which aims to detect fraud and payment errors across the Scottish public sector. Audit Scotland has the statutory responsibility for carrying out the exercise in Scotland. The 2022/23 NFI exercise⁵³ identified £21.5 million worth of fraud and payment errors. Data is matched from a variety of sources, including housing benefit, council tax, payroll, pensions and the electoral roll.
81. In the 2022/23 NFI exercise, new data was made available from HMRC and data matched from the Non-Domestic Rates Small Business Bonus Scheme. This will be reported in Audit Scotland's 2026 report.
82. Both this Committee and its predecessor committee have sought to try and ensure that all public bodies in receipt of public money should participate in the NFI exercise where there would be a clear 'value for money' benefit. The Committee has previously written to the Scottish Government to ask that it considers how the NFI in Scotland could be strengthened. In her most recent response to the Committee in January 2026⁵⁴, the Cabinet Secretary for Finance and Local Government stated that after exploring the Committee's request, she believes that there is insufficient evidence to support pursuing legislative change to extend mandatory participation in the NFI.

- 83. The Committee believes that the proactive approach the National Fraud Initiative (NFI) exercise provides in the detection and prevention of fraud and error is important given the significant financial pressures faced by the public sector. The Committee recommends that its successor committee continues to scrutinise the NFI and monitor existing mandatory and**

voluntary participation rates.

Administration of Scottish income tax

84. The Committee considers a yearly report⁵⁵ by the National Audit Office on its audit of HMRC's administration of Scottish Income Tax, this has been accompanied by either an assurance report or letter from the Auditor General. Following its evidence session with the Comptroller and Auditor General from the NAO and the Auditor General in January 2026, the Committee wrote to the NAO to seek further information. One area of interest for the Committee was in relation to identifying Scottish taxpayers and the issues that HMRC were experiencing with using land and property data for its compliance activity. The NAO confirmed that HMRC is experiencing difficulties due to a change in format of Land Registry data meaning it did not match HMRC systems and other issues with data quality that led to unreliable results.
85. The NAO confirmed that the Compliance Working Group has agreed to trial a new process to corroborate reported moves. This was currently being piloted at the time of the publication of the 2024/25 report, and an update will be provided in the 2025/26 report.

- 86. The Committee draws its successor committee's attention to the update on HMRC's trial of a new process to identify Scottish taxpayers, to support its compliance activity.**

Scottish Government Consolidated Accounts

87. The Auditor General produces an annual section 22 report on the Scottish Government Consolidated Accounts. The Consolidated Accounts cover the areas for which the Scottish Government has direct responsibility and accountability. This includes "the core portfolios, supporting administration, executive agencies and NHS bodies".¹² The Consolidated Accounts cover over 90% of the budget approved by the Scottish Parliament.
88. The section 22 report highlights that significant financial pressures remain for 2025/26 and that achieving a balanced outturn was not yet certain. It went on to add that "many of the actions being taken are short term and do not support the fiscal sustainability of the Scottish public sector". In November 2025, the Committee considered a report on Fiscal sustainability and taxes which highlighted that the lower earnings and employment growth in Scotland, compared with the rest of the UK, is reducing the impact of devolved taxes on the country's budget.
89. At the start of the Session the Committee agreed to use the extensive coverage of the Consolidated Accounts as a "springboard" for its own inquiry work or for more in

depth work in specific areas. The Committee agreed that it would keep its scrutiny of each report open until the next report had been published to provide an opportunity to explore any further areas of interest throughout the year. Each year, the Committee has taken evidence from the Permanent Secretary to the Scottish Government on the report.

Strategic Commercial Assets Division

90. An example of where the Committee has used the Scottish Government's Consolidated Accounts to carry out more in-depth inquiry work, was its scrutiny of the Scottish Government's Strategic Commercial Assets Division (SCAD). SCAD was established in 2023 to provide support and ongoing management to private companies who have received financial intervention from the Scottish Government. This includes companies such as Ferguson Marine Engineering Limited (FMEL) and its successor Ferguson Marine Port Glasgow (Holdings) Limited (FMPG), Prestwick Airport, Lochaber Aluminium Smelter and BiFab.
91. As part of its scrutiny of the delivery of the new vessels for the Clyde and Hebrides, the Committee expressed the view that a balance required to be struck between commercial confidentiality and the ability of Parliament to hold the Scottish Government to account. In April 2024, the Permanent Secretary confirmed that the Scottish Government was undertaking a transparency review across its portfolio of commercial assets. Initial work on the transparency review looked at the six due diligence reports preceding the decision to continue public investment in construction of MV Glen Rosa at FMPG. The wider transparency review included consideration of the publication of Shareholder Authorisations.
92. The Committee took evidence from SCAD in May 2025 and over the rest of the Session has continued to monitor the progress of the transparency review. The Scottish Government confirmed the release of commercial advisory reports relating to the completion of vessel 802 in November 2025⁵⁶, and in February 2026⁵⁷ that a new webpage had been created to provide information on Shareholder Authorisations.

Lochaber Aluminium Smelter

93. As part of its scrutiny of SCAD, the Committee also held an evidence session with representatives from the GFG Alliance who acquired the Lochaber Aluminium Smelter in December 2016. The Committee's interest lay in the due diligence undertaken by the Scottish Government in relation to its financial investment in the Lochaber Smelter and how it would manage any risk to public funds, including the risks posed by the collapse of Greensill Capital, a Serious Fraud Office investigation and failure to lodge audited account for five years. During the evidence session with the representatives from GFG Alliance, the Committee sought to understand the performance of the business over the last ten years, typical investment plans for the industry and the governance arrangements between the Scottish Government, Lochaber and the wider GFG Alliance Group. The Committee wrote to the Scottish Government on 24 March 2026⁵⁸.

94. **The Committee recommends that its successor continues to closely**

monitor the Scottish Government's investments in private commercial companies and ensures that the Scottish Government is transparent around these investments, including continuing to publish Shareholder Authorisations.

Cairngorm funicular railway

95. The Committee's predecessor committee undertook scrutiny of two reports by the Auditor General into Highlands and Islands Enterprise's (HIE) management of the Cairngorm funicular railway. The Committee agreed that as the Session 5 committee was restricted in the scrutiny it was able to undertake due to ongoing legal proceedings relating to the railway, it would undertake a short, focused inquiry to ascertain the current situation with the Cairngorm Funicular Railway.
96. The Committee published a report, setting out the main findings from its inquiry on 26 February 2026⁵⁹, and is awaiting a response to its report from the Scottish Government. Under the protocol for the Scottish Government to respond to Committee reports, the response is due in April 2026.

97. **The Committee recommends that its successor committee considers the Scottish Government's response to its report on the Cairngorm funicular railway and carries out any follow-up scrutiny as required.**

Future reporting

98. In several of the Auditor General's section 22 reports he has concluded by saying that he would continue to monitor the progress being made by the public body to resolve the issues identified in his report and that he would consider further public reporting as necessary. During the Session the Auditor General also undertook to write to the Committee when he had decided that a further section 22 report was not required and set out the reasons for his decision.

99. **The Committee welcomed the correspondence from the Auditor General setting out his reasons for not reporting further on a public body. The Committee found it helpful to receive an update on the most recent audit work, and of the reasons for the Auditor General's decision. The Committee recommends that this informative and transparent approach continues in Session 7.**

Written authorities

100. An Accountable Officer can request a Written Authority from Scottish Ministers if they consider that an action they are required to take is “inconsistent with the proper performance of the functions” they carry out.
101. The Committee has received two Written Authorities this Session, these relate to the completion of vessel 802⁶⁰ and the Ardrossan Harbour Port Purchase⁶¹. Both Written Authorities are active at the time of reporting. The Written Authority for the completion of vessel 802 was issued in May 2023, and confirmation of its continuation, following a rise in the costs to complete the work, was received by the Committee in December 2024.

102. **The Committee recommends that its successor committee continues to monitor the progress of the Written Authorities.**

Updates

Major capital projects

103. Throughout the Session the Committee has received 6-monthly updates from the Scottish Government on Major Capital Projects. This continued the work of its predecessor committee in Session 5.
104. The Committee adopted a ‘themed’ approach to taking evidence and structured its scrutiny around the Scottish Government’s Infrastructure Investment Plan. The themes considered included enabling the transition to net zero and environmental sustainability, driving inclusive growth and accountability and governance arrangements.
105. The Scottish Government published its Infrastructure Delivery Pipeline (IDP) 2026⁶² in January 2026. The Scottish Government has confirmed that it plans to report on progress in delivering the projects and programmes in its IDP every six months and that it will continue to engage with the Committee and Audit Scotland to provide the most useful information to the public and the Parliament.

Investing in Scotland’s infrastructure

106. The Committee also considered a report on Investing in Scotland’s Infrastructure,⁶³ where it considered the challenges that will be faced by public bodies as privately financed contracts (PFI) come to an end. The Committee held an additional evidence session in June 2024, to explore how the Scottish Government was preparing for expiring PFI contracts, including the steps that were being taken to prepare for the end of the HMP Kilmarnock PFI contract in March 2024. This evidence session therefore focused on PFI contracts falling within the remit of the Director-General Education and Justice.
107. The Committee also held another evidence session, this time with the Director-General Health and Social Care / Chief Executive of NHS Scotland in March 2026, when it sought clarity on the overall annual NHS spend on PFI contracts. The Director-General’s response provided a link to a UK-wide HM Treasury interactive dashboard which can be filtered by Department (Scottish Government) and Sector (Health) for all variations of revenue finance⁶⁴.

108. **The Committee recommends that its successor committee continues to receive updates on Major Capital Project Updates and scrutinises the arrangements for expiring PFI contracts.**

Major ICT projects

109. The Committee has also received 6-monthly updates from the Scottish Government

on Major ICT Projects⁶⁵, again continuing the work of its predecessor committee. The Committee held evidence sessions with the Scottish Government to explore the accountability and governance arrangements for Major ICT projects and the work of the Digital Assurance Office.

110. **The Committee recommends that its successor committee continues to receive updates on Major ICT projects.**

Settlement agreements

111. Since Session 4, the Committee has received an annual report on the use of Settlement Agreements⁶⁶ by the Scottish Government, public bodies, NHS Scotland and further education colleges to resolve employment disputes.
112. While the Committee has not held any evidence sessions on the Settlement Agreement reports, it believes they are an important tool in ensuring transparency on how public money has been used to manage the early departure of staff in the public sector. During this Session the Committee has considered two section 22 reports by the Auditor General where he has indicated that settlement agreements have been used to manage the early departure of senior members of staff.

113. **The Committee recommends that its successor committee continues to receive the annual reports on the use of Settlement Agreements.**

AGS future work programme

114. The Auditor General consults with Parliament on his draft work programme⁶⁷ on an annual basis. While the Auditor General is responsible for determining his work programme and cannot be directed by Parliament, he is keen to seek feedback from committees to help see how his work can best support parliamentary scrutiny whenever possible.
115. The Auditor General does this through the Committee, which in turn seeks the views of other parliamentary committees and provides a consolidated response to the Auditor General on his draft work programme.

Ways of working

Whistleblowers

116. Similar to its predecessor committee, the Committee continued to be contacted from time to time by employees of public sector bodies wishing to raise concerns about the financial management and governance of such bodies. However it is worth noting that although, following strong support from the Public Audit Committee, individual MSPs are now listed as “prescribed persons” for the purposes of protected disclosures under the Public Interest Disclosure (Prescribed Persons Order) 2014 as amended in 2022, committees of the Scottish Parliament are not listed as prescribed persons to whom protected disclosures may be made.

Working with other committees

117. As with predecessor Public Audit Committees, the Session 6 Committee sought to add value to, rather than duplicate, the work of subject committees. It therefore looked to co-ordinate its scrutiny with that of other committees, focussing on issues raised by the Auditor General rather than matters of policy and then highlighting key issues of concern arising from its scrutiny to the relevant subject committees for their consideration.

Working with other Public Accounts Committees

118. Members of the Committee and clerks have attended public accounts committee networking events in London and in Jersey (remotely). These were one-day events bringing together Members, clerks and audit colleagues from parliaments, assemblies and auditing bodies across the United Kingdom and Channel Islands and beyond to share and exchange knowledge and best working practice.
119. In November 2023, the Committee hosted a delegation from the Public Accounts and Public Administration Committee from the Welsh Assembly. The Committees shared experiences and approaches to audit scrutiny.

Frequency and day of meeting

120. The Committee has met on a weekly basis throughout the Session. Up until December 2024, the Committee met on a Thursday morning. From January 2025, it began meeting on a Wednesday morning. The Committee found the additional time available on a Wednesday to be beneficial to its scrutiny work.

Size and composition of Committee

121. The Committee has consisted of five members this Session. Following the resignation of its Deputy Convener in February 2024 the Committee membership has been a single-sex male committee. In its response⁶⁸ to the Standards, Procedures and Public Appointments Committee's consultation on Committee Effectiveness, the Committee stated that the smaller size of committee had been advantageous and had allowed each Member adequate time to make substantial contributions during meetings, and that scrutiny had been more effective as a result.
122. The Committee was also clear in its response that it would welcome greater efforts to ensure gender balance in membership going forward.

Audit Scotland outputs and referrals

123. Since the beginning of Session 6, the Auditor General has referred other types of audit outputs, including briefings, blogs and web-based updates to the Committee under section 6.7.1(c) of the Parliament's Standing Orders. When referrals were received, the Committee would decide whether it wished to take evidence from the Auditor General on his briefing.
124. Early in the Session, Committee members attended an informal session with the Auditor General and Audit Scotland staff to learn about the processes and planning that Audit Scotland undertakes to produce its reports. The Committee considered this session to be very useful and should be repeated in the future.

Business planning days

125. The Committee has considered its approach of holding informal business planning days to be beneficial. The Committee has found it helpful to spend the morning of the meeting with the Auditor General and Audit Scotland, either in Parliament or latterly in Audit Scotland's offices in Edinburgh or Glasgow, followed by an afternoon session with external guests and / or discussions on its future work programme and working practices.
126. The Committee has also used this time to meet informally with Audit Scotland staff who regularly work on audit reports and provide evidence to the Committee.

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