



SPICe briefing: Evidence session nine

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Today's meeting

Today's meeting is the ninth in a series of evidence sessions reviewing the SPCB supported bodies landscape. The purpose of today's meeting is to hear from those bodies that are funded by the Government but are seen to be independent. The Committee will hear from:

- Julie Paterson, Chief Executive Officer, Mental Welfare Commission for Scotland
- John Ireland, Chief Executive, Scottish Fiscal Commission
- Craig Naylor, HM Chief Inspector of Constabulary in Scotland, HM Inspectorate of Constabulary in Scotland (HMICS)

The Committee has previously heard from:

30 January: The Commissioner for Ethical Standards in Public Life in Scotland and the Standards Commission for Scotland

6 February: The Scottish Public Services Ombudsman.

20 February: The Scottish Information Commissioner and the Scottish Biometrics Commissioner

27 February: The Scottish Human Rights Commissioner and the Children and Young People's Commissioner Scotland

13 March: Audit Scotland and MSPs proposing new SPCB supported bodies

20 March: Academics from the UK Parliament/University of Manchester, University of Glasgow, Reform Scotland, and Institute from Government

3 April: Clerk of the House of Representatives, New Zealand Parliament

Introduction

The SPCB Supported Bodies Landscape Review Committee (SSBLRC) has been established in response to a recommendation in the Finance and Public Administration Committee's (FPAC) report on [Scotland's Commissioner Landscape: A Strategic Approach](#). The Committee called for a review of the SPCB supported bodies, drawing on the evidence and conclusions set out in its report, and that the review should be carried out by a dedicated Parliamentary committee.

The report was debated on 31 October 2024, and the Parliament agreed:

- to the creation of a dedicated committee,
- that it should complete its work by June 2025, and
- “there should be a moratorium on creating any new SPCB supported bodies, or expanding the remit of existing bodies, while recognising that, for proposals within bills that have already been introduced, these are now for the Parliament to take a decision on, respecting the lead committees’ roles in scrutinising legislation within their remits.”.

Additional background information can be found in the [SPICe briefing](#) from the meeting held on 30 January.

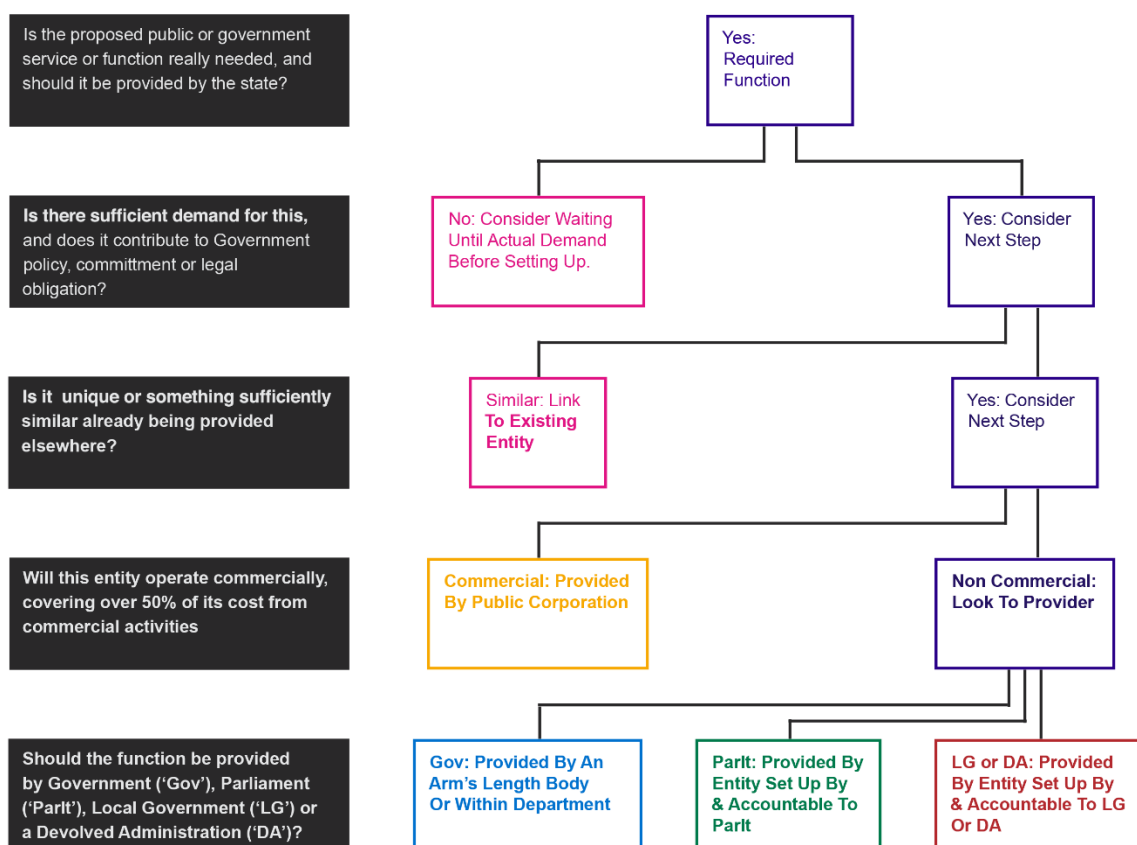
Theme 1: The role of public bodies

Scotland is currently home to 131 public bodies.

In this context, “public bodies” refers to bodies that have a direct relationship with Scottish Government or the Scottish Parliament. However, the bodies may have different operating frameworks and work with the Scottish Government or Parliament differently.

The UK [Public Bodies Handbook](#), departmental guidance from the Cabinet Office, sets out the framework for determining if a public body should be created and how it should be classified. This guidance doesn't directly apply to the Scottish Government, as responsibilities for establishment of public bodies are devolved. However, the broad principles for categorisation will be similar.

Chart 1: Initial Questions on Setting up Public Bodies



[Source: Cabinet Office – Public Bodies Handbook Part 1](#)

The UK government's 'classification framework' is the part of the classification system that handles the application of the framework as public bodies are established, modified or closed. The framework is the supporting structure to administrative classification.

The UK government's framework is based on the idea that the classification of an arm's length body ('ALB') should be determined by the degree of freedom that body needs from ministerial control to perform its functions and the Scottish Government's classifications reflect similar principles.

In Scotland, [each public body classification has particular features](#) which define their relationship with the Scottish Government and the Scottish Parliament and their accountability arrangements. Each public body will also individually have a framework document agreed with Scottish Ministers that states the specific arrangements for the organisation including roles, responsibilities, and accountability. The framework also establishes the differences between these categories and the relationship each has to its home or sponsoring department if it has one. The Scottish Government states these [framework documents are reviewed continually](#) and updated every three years at a minimum.

Scotland's public bodies are separated into the [following classifications](#):

- Executive Agencies
- Non Ministerial Offices (NMOs)

- Executive Non Departmental Public Bodies (NDPBs)
- Advisory NDPBs
- Tribunal NDPBs
- Public Corporations
- Health Bodies
- Parliamentary Bodies
- Other Significant National Bodies

Today's evidence session will consider the creation and functioning of three types of public bodies:

- **Health Bodies:** Mental Welfare Commission for Scotland
- **Non-Ministerial Office:** Scottish Fiscal Commission
- **Other significant national bodies:** HM Inspectorate of Constabulary in Scotland

Mental Welfare Commission for Scotland (MWCS)

The Commission was set up in 1960 under the Mental Health Act and with duties set out in mental health and incapacity law. [Their work is based around five key elements:](#)

1. **Visiting people** in hospitals, care homes, their homes.
2. **Monitoring** the [Mental Health \(Care & Treatment\) \(Scotland\) Act 2003](#) and the welfare parts of the [Adults with Incapacity \(Scotland\) Act 2000](#).
3. **Investigating** when the Commission thinks someone with a mental illness or learning disability is not getting the proper care.
4. **Informing and providing advice** on the Mental Health (Care & Treatment) (Scotland) Act 2003 and the Adults with Incapacity (Scotland) Act 2000.
5. **Influencing and challenging** services and Ministers to improve and shape policy.

The Mental Welfare Commission for Scotland is one of the 131 public bodies in Scotland and one of the twenty-three health bodies in Scotland of which, fourteen are the regional health boards. The Mental Welfare Commission is the only one of the 23 health bodies that is not part of the NHS.

Scottish Fiscal Commission (SFC)

The [SFC describes itself as “Scotland’s official, independent economic and fiscal forecaster”](#). It produces forecasts to accompany the Scottish Government Budget cycle and is accountable to the Scottish Parliament as laid out in the Scottish Fiscal

Commission Act 2016. [The SFC was set up in 2014](#) as a non-statutory body in part due to the Smith Commission 2014, which brought to light the need for independent scrutiny of public finances in Scotland, reflecting the additional devolved powers in the Scotland Act 2016. The SFC became a statutory body in 2017.

The SFC is a non-ministerial office (NMO). NMOs are statutory bodies headed by boards or officeholders appointed by Ministers. They are part of the Scottish Administration without being a part of the Scottish Government. They are generally funded by Parliament and are required to publish annual reports and accounts in the same way as the Scottish Government. They are accountable to the Scottish Parliament for their statutory functions but may carry out statutory duties for Ministers.

The [Scottish Government explains that the functions of NMOs](#) are such that

- “it is appropriate for the service to be delivered by civil servants but either not necessary or not appropriate for the body to be an integral part of the Scottish Government
- the relevant functions require to be separated from direct Ministerial control and it is appropriate that the body should be directly accountable to the Scottish Parliament
- the nature of the body or the services it provides is such that it should be headed by an office-holder in the Scottish Administration.”

HM Inspectorate of Constabulary in Scotland (HMICS)

The HMICS is an independent scrutiny body [with a focus on “the ‘state, effectiveness and efficiency’ of both Police Scotland and the Scottish Police Authority \(SPA\)”](#). This role was reaffirmed in the Police and Fire Reform (Scotland) Act 2012.

The HMICS works with the SPA, Police Scotland, as well as other inspectorates and agencies in the public sector. Their website states HMICS aims:

“To add value and strengthen public confidence in Scottish policing and will do this through independent scrutiny and objective evidence-led reporting about what we find. Where relevant, we will make recommendations to Police Scotland and the SPA that aim to improve policing. We will also identify good practice that can be rolled out across Scotland.”

The HMICS falls under the designation of ‘[other significant national bodies](#)’. These are bodies that have a direct relationship with the Scottish Government or the Scottish Parliament and operate within a framework set by Ministers but do not fall into another designation of public body. Other examples include Audit Scotland, Scottish Road Works Commissioner, Scottish Fire and Rescue Service and Drinking Water Quality Regulator.

Theme 2: Funding

Mental Welfare Commission for Scotland (MWCS)

The MWCS is funded by the Scottish Government as part of the health and social care budget (although its funding is not separately identified in the budget document). [The allocated budget for mental health services, which includes the MWCS](#), was £270.48 million in 2025-26 compared to £267.245 million at the 2024-25 Autumn Budget Revision. This is in the context of investment of £21.7 billion in Health and Social Care overall.

The [MWCS 2023-24 Annual Report](#) can be found online.

Scottish Fiscal Commission (SFC)

The Scottish Fiscal Commission is funded directly from the Scottish Consolidated Fund as part of the Finance and Local Government Portfolio. The budget for 2025-26 is £2,765,000 compared to £2,706,000 in 2024-25 which amounts to a 2.2% increase.

The [Scottish Fiscal Commission Framework Document](#) sets out the budget process:

“The Commission is part of the Scottish Administration and will have its own level 2 budget set out in the annual Budget Bill. The Scottish Government will liaise with the Commission to identify its budgetary requirements, which will be reflected in the Budget Bill that Ministers present to the Scottish Parliament. It is for the Scottish Ministers to determine the budget proposals to be submitted to the Scottish Parliament within the Budget Bill, including the proposed budget for the Commission.”

The SFC [publishes their annual accounts](#) online.

HM Inspectorate of Constabulary in Scotland (HMICS)

HMICS is funded directly through the Scottish Government as part of the Justice and Home Affairs Portfolio. This [funding covers](#) staff, accommodation, equipment and other expenses and shared services with the Scottish Government. HMICS also receives additional funding for joint inspection work from other public bodies.

Information relating to HMICS yearly expenditure can be found in [Annual Reports](#). For year 2024-25 onwards information on certain expenditure is published on an annual basis, as required by Part 3 of the Public Services Reform (Scotland) Act 2010.

The [2025-26 budget allocation for the HMICS](#) is £1,620,000, this is a 3.5% decrease when compared to the 2024-25 budget allocation of £1,679,000. However, the 2024-25 figure includes an in-year transfer for a joint inspection which increased the budget from the baseline portfolio allocation. There has been additional funding provided in the 2025-26 budget allocation for increased running costs.

Theme 3: Functioning

In previous sessions, witnesses provided evidence on the functioning of the SPCB supported bodies and how well their current powers enabled them to fulfil their functions.

- Ethical Standards Commissioner: confirmed its legislative remit is adequate but again noted the importance of independence in his role.
- Standards Commission: suggested potential changes to their powers to improve efficiency, such as the ability to dispose of cases without a full hearing.
- Scottish Public Services Ombudsman: In written evidence said “I am limited to investigating the complaints made to me. While I can ‘research’ emerging themes and trends, without own initiative powers I cannot require organisations (and individuals if necessary) to provide me with information.”
- Scottish Information Commissioner: Noted the current timeline allows for lag between annual reports and committee scrutiny.
- Scottish Biometrics Commissioner: Highlighted that there is a need to maximise officeholders, and this does not always require increased cost.
- Children and Young People’s Commissioner Scotland: In evidence said “We have a good level of powers that are appropriate for us to deliver our function. We saw that some of the new proposals for commissioners had been modelled on the fact that this office has been delivering extremely well and has been given the appropriate powers.”
- Scottish Human Rights Commission: Discussed a need to consider and ensure consistency between the powers available to public bodies including SPCB supported bodies. Additionally, there needs to be the correct amount of resource to allow for the full use of powers. They suggested that additional powers would allow the SHRC to focus on more proactive rather than reactive work to get to an ideal split of 50/50.

Today’s witnesses hold varying statutory duties with differing levels of powers to achieve their duties.

Mental Welfare Commission for Scotland (MWCS)

The MWCS has eight commitments laid out in the most recent [Business Plan](#). Of these, two are statutory duties.

1. **Monitoring of the Acts:** “The Commission has a statutory duty to monitor the use of the Mental Health (Care and Treatment) (Scotland) Act 2003 and the welfare parts of the Adults with Incapacity (Scotland) Act 2000. We do this by collating and analysing data compiled from the relevant paperwork sent to us and by publishing monitoring reports with comment and analysis of trends in the use of the Act.”

2. **Investigations:** “Section 11 of the Mental Health (Care and Treatment) Act 2003 gives the Commission the authority to carry out investigations and make recommendations, as it considers appropriate, including where an individual with mental illness, learning disability, dementia or related condition may be, or may have been, subject to ill treatment, neglect or some other deficiency in care and treatment. The intention of Commission investigations is to share learning, to support improvement and therefore outcomes for individuals irrespective of whether the investigation was carried out in their specific health board or local authority area.”

The specific duties and functions of the MWCS are laid out in the [Mental Health \(Care and Treatment\) \(Scotland\) Act 2003](#).

In the recent [2024 Scottish Government Mental Health Scrutiny and Assurance Evidence Review](#) the authors made the recommendation for the Scottish Government to “explore any additional powers aligned to MWC in order to enable recommendations to be enacted in a timeous manner”.

Scottish Fiscal Commission (SFC)

The Scottish Fiscal Commission Act 2016 established the Scottish Fiscal Commission on a statutory basis inline with the OECD principles. [The Act](#) “gives the Commission a legislative underpinning – safeguarding its independence and providing a basis for expanding the functions of the Commission in line with any expansion in the fiscal powers of the Scottish Parliament”.

The Acts sets out the functions of the SFC as follows:

- Section 2: “the Commission is under a statutory duty to prepare forecasts of tax receipts and assessments of the Scottish Government’s borrowing projections to inform the Scottish budget process.”
- Section 4: “requires the Commission to produce a self-evaluation report on the accuracy of its previous forecasts for each financial year.”
- Section 5: “provides that the Commission must lay a report prepared under section 2(2) before the Parliament on the same day as the Scottish Ministers present the Scottish Draft Budget and a further report on the same day as a member of the Scottish Government introduces a Bill for a Budget Act.”
- Section 6: “requires that there is to be a protocol between Scottish Ministers and the Scottish Government and for the Commission to publish the protocol.”
- Section 7: “creates a presumption that the Scottish Ministers will use the forecasts prepared by the Commission in the Scottish Budget. If they do not do so then Scottish Ministers must provide a statement to Parliament explaining why they disagree with the Commission’s forecast.”
- Section 8: “provides a regulation-making power for Scottish Ministers, following consultation with the Commission and subject to parliamentary process, to confer new functions on the Commission or to modify or remove existing ones. Regulations under section 8 are subject to the affirmative procedure. This power will enable the Commission’s remit to be adjusted in

future without the need for further primary legislation, but subject to parliamentary oversight and agreement. This is intended to provide flexibility to expand the functions of the Commission in line with future expansion of the fiscal powers of the Scottish Parliament,”

- Section 9: “sets out that the Commission cannot be directed or controlled by any member of the Scottish Government in relation to the performance of its functions. This safeguards the operational independence of the Commission, which is to be free to determine how it fulfils its functions.”
- Section 10 of the Scottish Fiscal Commission Act 2016 details the powers held by the SFC in relation to access to information.
 - Access to data and information held by others which they need to produce forecasts and other functions when the information is held by the Scottish Government, Revenue Scotland, Registers of Scotland, the Scottish Environment Protection Agency, a local authority, or a valuation authority or assessor.
 - Regulation-making power to allow Scottish Ministers to grant the SFC access to information held by other bodies with Parliamentary approval.

HM Inspectorate of Constabulary in Scotland (HMICS)

HMICS has relatively wide powers as detailed in the Police and Fire Reform (Scotland) Act 2012 when it comes to fulfilling their statutory role to look into the state, efficiency and effectiveness of both Police Scotland and the Scottish Police Authority (SPA).

Specifically, Section 76 of the Police and Fire Reform (Scotland) Act 2012 states:

- “(1) The inspectors of constabulary have power to do anything which they consider necessary or expedient for the purposes of, or in connection with, the carrying out of their functions.
- (2) The inspectors of constabulary may authorise any assistant inspector of constabulary, or any of their staff officers, to carry out on behalf of the inspectors of constabulary such of their functions as they may determine to the extent so authorised.
- (3) Subsection (2) does not affect the inspectors of constabulary's—
 - (a) responsibility for carrying out delegated functions, or
 - (b) ability to carry out delegated functions.”

The [Police and Fire Reform \(Scotland\) Act 2012](#) also includes specific duties and powers for HMICS and Scottish Ministers in relation to HMICS.

- Section 74: The Scottish Ministers may direct the inspectors of constabulary to make inquiries about any matter relating to the SPA or Police Service.

- Section 75: Inspectors of constabulary must prepare and publish a plan setting out their priorities for inquiries, and information on how inquiries will be carried out
- Section 76: Inspectors of constabulary are given general powers to do anything considered necessary or expedient in carrying out their functions
- Section 77: The SPA and chief constable must assist and cooperate with the inspectors of constabulary.
- Section 78: After reporting to the Scottish Ministers, the inspectors of constabulary must give a copy of the report to the SPA and, where the report relates to the Police Service, to the chief constable, and publish it. The Scottish Ministers must lay the report before the Scottish Parliament.
- Section 79: Reports must be laid to Parliament and provided to Scottish Ministers
- Section 80: The SPA and the chief constable must have regard to the inspectors' reports, and take appropriate measures in relation to them, when carrying out their functions.
- Section 81: The power for Scottish Ministers to give direction to the SPA following adverse HMICS reports.

HMICS has memorandums of understanding with a number of other public bodies including [Audit Scotland](#) and [HM Inspectorate of Prosecution in Scotland](#).

Theme 4: Scrutiny and Accountability

The Committee has been exploring the existing accountability and scrutiny arrangements of the current SPCB supported bodies.

Previous evidence gathered by the Committee suggests the following improvements to scrutiny:

- Committee scrutiny sessions should be held with the relevant officeholder annually as a minimum.
- Committee scrutiny sessions should be scheduled in the period between November and March each year, after the relevant annual reports and accounts have been laid.
- The SPCB should hear from SPCB supported bodies twice annually.
- One of those SPCB sessions should be exclusively on budgets and should be sequenced after the submission of the budget bid for the following year.
- There should be a separate committee for committee scrutiny of how SPCB supported bodies are fulfilling their functions.

Mental Welfare Commission for Scotland (MWCS)

The MWCS is accountable to Scottish Ministers for discharge of its statutory duties but carries out its work and produces reports independently. It is an independent statutory body but not a non-departmental public body. This means that the Commission works with the Scottish Government in promoting public policy. The MWCS also has a duty to bring to the attention of Scottish Ministers when relevant public policy within its remit is not working as it should.

The governance of the MWCS includes the Board, Chief Executive, Accountable Officer, Scottish Ministers, and SG Portfolio Accountable Officer.

[The Framework document agreed between the Scottish Government Directorate for Mental Health and the Mental Welfare Commission for Scotland](#) sets out the responsibilities of these roles.

The Portfolio Accountable Officer (AO) for the MWCS is the Director General for Health and Social Care. The AO is responsible for the following as well as being personally answerable to The Scottish Parliament for “the effectiveness of sponsorship activity”.

- “Make sure the framework document is agreed between the Scottish Ministers and the Board of the Commission, reviewed regularly and oversee the operation of the roles and responsibilities set out;
- Ensure that financial and other management controls being applied by the Commission are appropriate and sufficient to safeguard public funds and conform to the requirements both of propriety and of good financial management;
- In line with Code of Practice for Ministerial Appointments, ensure that public appointments are made in good time and secure appropriate skills, experience and diversity amongst Board members, working with the Chair on succession planning; that there is effective induction for new appointees; and ensure that there is regular review and a formal annual appraisal of the performance of the Chair;
- Support regular and effective engagement between the Commission and the relevant Scottish Minister(s); and
- Make sure there is clear, documented delegation of responsibilities to a Senior Sponsor and/or Sponsor Team and that the Board and senior officials of the Commission are aware of these delegated responsibilities.”

The MWCS is required to prepare annual reports as detailed in Section 18 of the [Mental Health \(Care and Treatment\) \(Scotland\) Act 2003](#). These reports are laid before Parliament. The [most recent annual report](#) published by the MWCS was for the year 2023/24.

Additionally, in a recent report, [2024 Scottish Government Mental Health Scrutiny and Assurance Evidence Review](#), the author made recommendations related to the MWCS. One recommendation was to conduct a national review of the scrutiny and

assurance of mental health services including the powers of the MWCS and its working relationship with other organisations such as the Care Inspectorate.

The MWCS is responsible to the Health, Social Care, and Sport Committee. The current Health, Social Care and Sport Committee has not yet held a scrutiny session with MWCS on its work, however a session is planned for Tuesday 3 June 2025.

The MWCS has provided evidence to the Health, Social Care and Sport Committee on Patient Safety Commissioner for Scotland Bill in February 2023 and the Assisted Dying for Terminally Ill Adults (Scotland) Bill in November 2024.

Scottish Fiscal Commission (SFC)

The [Scottish Fiscal Commission Act 2016](#) includes three avenues for accountability and scrutiny.

- **[Annual reporting:](#)** prepared each financial year on its activities during the year and laid in the Scottish Parliament and presented to Scottish Ministers.
- **[Review of forecasting accuracy:](#)** prepared each financial year including “an assessment of the accuracy of the forecasts prepared” and laid in the Scottish Parliament and presented to Scottish Ministers.
- **[Review of the Commission's Performance:](#)** At least once in every review period (five years), appoint a suitable person or body to review and prepare a report on the Commission's performance of its functions during the period. A copy must be laid in the Scottish Parliament and presented to Scottish Ministers.

At the request of the SFC, the [OECD conducted a review of the SFC](#) which was laid before the Scottish Parliament on 10 March 2025. This is the second review by the OECD, with the first being in 2019. The purpose of the review and the recommendations as laid out by the OECD was “to ensure that the SFC performs its mandatory duties in an effective and sustainable way over the coming years.”

The [Scottish Fiscal Commission Framework Document](#) sets out the agreements between the SFC and the Scottish Government in regard to the governance, financing and operation of the functions of the Commission. The SFC is led by a Governance Board which is responsible for the strategic direction of the organisation and maintaining the Commission's independence from the Scottish Government.

The Director General (DG) Scottish Exchequer is responsible for ensuring that effective working relationships are maintained between the Scottish Government and the Commission. This includes that the DG Scottish Exchequer will ensure that:

- “The Chief Executive or, where appropriate, the Chair and members of the Commission, are aware of strategic developments and corporate decisions which may affect the Commission's functions or operations;
- The Commission is taken into account in relevant Scottish Government policy and procedural decisions; and

- An appropriate Framework Document is in place, and is reviewed and maintained as appropriate under the arrangements set out in section 10 below.

The DG Scottish Exchequer:

- May consult with the Accountable Officer of the Commission on any aspect of that person's duties in terms of the Scottish public finance manual;
- Will provide guidance on any matter where the Accountable Officer seeks advice in relation the Scottish public finance manual; and
- Will provide advice to the Accountable Officer on any matter which would require a direction from the Commissioners.

Other responsibilities of the DG Scottish Exchequer include:

- Supporting the Scottish Ministers in the discharge of their duties in respect of the Commission;
- Ensuring, where necessary, that appropriate core Scottish Government corporate services are available to support and facilitate the work of the Commission;
- Carrying out annual appraisal of the Chair; and
- Countersigning the annual appraisal of the Chief Executive, in his/ her capacity as a Senior Civil Servant."

The SFC is responsible to the Finance and Public Administration Committee. In recent years, the FPA Committee has held an annual 'governance' session with the Scottish Fiscal Commission (SFC) after it publishes its annual report. Scrutiny is wider than just looking at the annual report itself, and looks at the corporate plan and more broadly how it is fulfilling its functions, including in relation to accuracy of forecasts.

This year, that session also involved scrutiny of the recommendations from the OECD's five-year review of the SFC, and was informed by a separate evidence session with the OECD on its report. Separately, the Committee hears from the SFC on its Economic and Fiscal Forecasts published in May and December each year, and on its annual fiscal sustainability report/paper, usually in March or April.

As the SFC reports directly to the Scottish Parliament, the FPA Committee is also involved in the appointment of new Commissioners. Jointly with the Scottish Government, it approves the Commissioner job specification and makes recommendations to Parliament on the appointment of a successful candidate.

HM Inspectorate of Constabulary in Scotland (HMICS)

The [Police and Fire Reform \(Scotland\) Act 2012](#) includes two strands of accountability and scrutiny.

- **Annual report:** HMICS must prepare an annual report covering their functions over that financial year and present a copy to the Scottish Ministers, the Authority and the chief constable. The Scottish Ministers are responsible for laying the report before the Scottish Parliament.
- **Scrutiny plan:** HMICS must prepare a three-year scrutiny plan through consultation with stakeholders. The scrutiny plan is informed by an objective assessment of policing performance and risk. The [plan is reviewed](#) as necessary throughout its lifecycle with updated versions published.

The HMICS is not accountable to the Criminal Justice Committee but does give evidence to the Committee. The HMICS typically gives evidence to the Committee between two and three times a year depending on what legislation is before the Committee. They also have provided written evidence on a number of occasions.

Theme 5: Audit

All public bodies in Scotland are subject to an annual independent audit. The majority of these are undertaken by Audit Scotland. Further information is available in the SPICe paper for the evidence session with the [Auditor General](#).

Most recent independent audits:

[Mental Welfare Commission for Scotland \(MWCS\) 2023/24](#)

[Scottish Fiscal Commission \(SFC\) 2024/25](#)

HMICS

HMICS is an independent scrutiny body with a statutory duty to ensure that the Chief Constable and the SPA meet their obligations in terms of best value and continuous improvement. Audit Scotland and HMICS have a [memorandum of understanding](#) (MOU) regarding their roles relating to the coverage of audit and inspection of the Scottish Police Authority and Police Service of Scotland. The MOU states “this framework is designed to optimise the skills and experience involved in audit and inspection, avoid duplication of effort and minimise the burden of scrutiny”.

Both organisations have distinct statutory duties however there is the potential for overlap. The MOU highlights this possibility “in relation to arrangements for governance and accountability, achieving best value, performance management or community planning”.

Chart 2: Coverage of audit and inspection of the Scottish Police Authority and Police Service Scotland



Source: [Audit Scotland and HMICS Memorandum of Understanding](#)

Kelly Eagle, Senior Researcher, SPICe Research
April 2025

Note: Committee briefing papers are provided by SPICe for the use of Scottish Parliament committees and clerking staff. They provide focused information or respond to specific questions or areas of interest to committees and are not intended to offer comprehensive coverage of a subject area.

The Scottish Parliament, Edinburgh, EH99 1SP www.parliament.scot