

SPCB Supported Bodies Landscape Review Committee
15 May 2025
12th Meeting, 2025 (Session 6)



SPICe briefing: Evidence session eleven

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Today's meeting

Today's meeting is the eleventh in a series of evidence sessions reviewing the SPCB supported bodies landscape. The Committee will hear from Members and Officials from the Scottish Parliamentary Corporate Body (SPCB):

- Maggie Chapman MSP, SPCB member, Business support and Officeholders
- Jackson Carlaw MSP, SPCB member, Finance and organisation governance
- Allan Campbell, Head of Operations, Chief Executive Group, SPCB

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

1 May: Mental Welfare Commission for Scotland, Scottish Fiscal Commission, and HM Inspectorate of Constabulary in Scotland (HMICS)

8 May: Scottish Government - Minister for Public Finance

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.

Finance and Public Administration Committee Recommendations to the SPCB

The [Finance and Public Administration Committee \(FPAC\) made recommendations](#) to the SPCB in their Report on Scotland's Commissioner Landscape: A Strategic Approach, also recommended that a number of improvements be made to the current system in the meantime, whilst the review took place. In relation to the SPCB, these recommendations include to:

- “continue to work with SPCB supported bodies to identify opportunities for sharing services, premises and achieving efficiencies, and to include evidence of this work in its budget bids to this Committee.

- explore ways in which it will seek to bring greater transparency to its governance and oversight arrangements and discussions with SPCB supported bodies. This should include considering whether any material from internal assessments could appropriately be published for use by committees and others.
- review, alongside the Conveners Group, the operation of the Written Agreement between the SPCB and Conveners Group and make any improvements, in light of the evidence and conclusions outlined in this report.”

Theme 1: Personal Accountability

The role of the SPCB is set out in the specific legislation creating each of the offices. The [statutory duties include](#):

- “Providing the funding for the bodies to undertake their functions. SPCB supported bodies are expected to provide budget bids by a specific date for the SPCB to approve, and must, in doing so, declare that these resources will be used economically, efficiently, and effectively. Their budgets form part of the SPCB’s overall budget which is “top-sliced” from the Scottish Consolidated Fund and is scrutinised by this Committee as part of the wider Scottish budget process.
- Appointing certain officeholders, acting officeholders, and accountable officers, and determining their terms and conditions, including term of office, remuneration, pensions, and allowances.
- Powers of direction regarding (a) the location of SPCB supported bodies’ offices, (b) the sharing of premises, staff, services, and other resources with any other SPCB supported or public body, and (c) the form and content of annual reports.
- Approving determinations on the number of employees and their terms and conditions of employment, and advisers’ fees.
- Providing comments as a statutory consultee on SPCB supported bodies’ draft strategic plans.”

The SPCB supported body officeholders have quarterly meetings with Office Holder Services (OHS), annual meetings with the SPCB and are subject to an annual evaluation by an independent assessor on behalf of the SPCB. This evaluation is intended to provide independent information on how well an officeholder is fulfilling the terms and conditions of their post.

OHS is part of the SPCB Chief Executive’s Office which provides support to the SPCB and Senior Executive Team and manages the relationship and recruitment of SPCB supported body officeholders. OHS is responsible for leading on the SPCB’s functions relating to officeholders and supporting the officeholders themselves. This includes advising the Clerk/Chief Executive on officeholder responsibilities, leading on recruitment and budget management, and supporting new officeholders in establishing their offices.

Previous evidence gathered by the Committee suggests the following improvements to scrutiny of SPCB supported bodies relating to personal accountability:

- The SPCB should hear from SPCB supported bodies twice annually
- One of those sessions should be exclusively on budgets and should be sequenced between the submission of the budget bid for the following year.
- Further conversations should be had between the SPCB and officeholders regarding [how “how best the Parliament can support the organisations that it has created through the SPCB’s functions”](#)

The Finance and Public Administration Committee Report noted SPCB capacity issues as highlighted in evidence they received:

“The [SPCB has previously indicated](#) to the Committee that the oversight of independent officeholders is now becoming a more significant time commitment for it, as well as accounting for a substantial part of the SPCB’s overall budget. Concerns were also raised in evidence, including by SPCB members, about the capacity of the SPCB to carry out this governance role, particularly as the landscape of supported bodies is expected to grow exponentially. [Maggie Chapman MSP, representing the SPCB, highlighted](#) that it has previously raised concerns with the Committee and Scottish Ministers about the impact of the growing landscape on its workload, overall budget, and staff. [Age Scotland also noted that](#) “the corporate body might not have the resources that it needs to do an effective job as it might want to do ... to ensure that the process works”.”

This has been echoed in evidence taken by this Committee.

Meetings with OHS

SPCB supported bodies meet with Office Holder Services (OHS) throughout the year. Quarterly meetings provide an opportunity for the supported body and officials in OHS to discuss items that fall under their governance arrangements. This can include, for example, outcomes of audits, shared services such as accommodation, or budget forecasting.

In previous evidence given to the Committee, SPCB supported bodies were generally positive about their relationship with OHS and the scrutiny arrangements:

- [The Scottish Information Commissioner](#): “I am comfortable with the fact that I get scrutinised by the corporate body twice a year and also by the Standards, Procedures and Public Appointments Committee.”
- [The Standards Commission](#): “We have had nothing but support and good advice from the SPCB.”

Annual evaluation

Officeholders are also subject to an annual evaluation which assesses the body’s fulfilment of its functions. It is based on self-assessment and independent evaluation

conducted by an independent assessor on behalf of the SPCB which feeds into an Evaluation Report.

These evaluations occur annually in August/September and are reported on to the SPCB portfolio Member in October/November. They include:

- Assessment of whether an Officeholder is fulfilling the functions of their post
- Review of the Officeholder's performance against the objectives they have set
- Constructive feedback on what is working well and what is not, and
- Identification of any development needs or areas for support.

The evaluations are not made public as they contain personal information relating to performance. However following recommendations from the Finance and Public Administration Committee's commissioner landscape Report [the SPCB agreed](#) that "To further enhance the scrutiny of the officeholders ... it would be appropriate for the officeholders to publish the areas discussed at their annual meetings with the SPCB and the formal quarterly meeting agendas".

The [SPCB meeting on 20 February 2025](#) included the annual meeting with the Scottish Biometrics Commissioner (SBC).

The meeting and supporting papers are private, but the minutes provide some information about what was discussed, such as:

"During the discussion, the SBC outlined ways in which it keeps up to date with developments in biometrics technologies and how it is engaging the public in its work. Other areas covered included its work with a range of strategic partners, and the positive outcome of the first Biometrics in Criminal Justice Conference, which the SBC co-hosted with Police Scotland and the Scottish Police Authority. The work of the SPCB Supported Bodies Landscape Review Committee was also discussed during the meeting."

Additionally, the SPCB discussed Officeholder contingency funding applications, and Officeholder recruitment for Members of the Scottish Human Rights Commission. The papers for these discussions are not made public. In the minutes of the meetings those discussions were summarised as follows:

- Contingency Requests: "The SPCB agreed contingency requests received from the Standards Commission for Scotland and the Scottish Public Services Ombudsman, as set out in the paper."
- Officeholder Recruitment: "The SPCB agreed the terms and conditions of appointment for two new members of the Scottish Human Rights Commission."

Scottish Government supported bodies governance and scrutiny model

The Scottish Government is responsible for oversight of the systems of governance and assurance for public bodies. It does this in part, through the [framework document](#) required for all public bodies for which it has oversight, which includes the roles and responsibilities of the organisation, the Scottish Ministers and the sponsor teams.

Additionally, [the Scottish Government supports public bodies](#) through:

- “maintaining a [national directory of public bodies](#)
- providing [advice and guidance](#) for public bodies on governance, compliance, collaboration and establishment
- offering [support for new board members](#)
- appointing a diverse and effective public bodies workforce through open and transparent [public appointments](#)
- helping public bodies to work with other organisations to [improve public services](#).”

The [Scottish Public Finance Manual \(SPFM\)](#) sets out the lines of accountability for public bodies.

Of the 131 public bodies listed in the [Scottish Government public body directory](#),¹³ hold the title commission or commissioner and are not SPCB supported bodies, including the Scottish Fiscal Commission, Mental Welfare Commission, and the Crofting Commission. Most of these bodies are Non-Departmental Public Bodies (NDPBs). The [written submission](#) from the Public Bodies Unit explains the accountability arrangements of NDPBs:

“NDPBs are directly accountable to Ministers, and through Ministers to Parliament. The Chief Executive, or Commissioner as they may be referred to in this case, is designated as the Accountable Officer responsible for the use of resources. However, Ministers remain accountable to the Parliament for the allocation of public funds.

A Board holds the Chief Executive to account and the relationship between Ministers, SG and the NDPB is set out in the relevant legislation and the Framework Document. For NDPBs this relationship is managed through sponsorship arrangements.”

In the evidence session the Committee held with Non-SPCB supported bodies, the witnesses discussed their experience of scrutiny:

- **Mental Welfare Commission (MWC):** In relation to our governance, ... our legislation—the Mental Health (Care and Treatment) (Scotland) Act 2003 and the Adults with Incapacity (Scotland) Act 2000—is clear about our roles, responsibilities and powers. Our powers and duties are clear in those acts,

and we work to them. ... We have a very clear framework agreement with the Scottish Government, which clearly states our independence, and we review that regularly.”

- **Scottish Fiscal Commission(SFC):** “although we are sponsored by the Government, our day-to-day operations are much more for the Parliament than the Government. We obviously have a very close working relationship with the Government, but that is a different sort of relationship. The minister does not really tell us what to do; that is much more the role of the finance committee.”
- **HM Inspectorate of Constabulary Scotland (HMICS):** “Do I think that [Scottish Parliament] could do more? Yes, but I am also acutely aware that the Parliament is a busy place and there is a lot on your dockets to deal with. Would I like to have more scrutiny? Well, not particularly, but I would welcome it in so far as it would enable us to show clearly what we do. When I appear before the Criminal Justice Committee, perhaps two or three times a year, members’ questions are well informed and insightful. They keep me on my toes when it comes to ensuring that what we do is both impactful and relevant to them and their constituents.”

The non-SPCB supported bodies also told the Committee about their experience of governance. [They shared that they have strong relationships](#) with their sponsor departments and that their independence is respected. John Ireland from the Scottish Fiscal Commission explained “I would be concerned if the Government started to tell us what to do or give its opinions about what we do in our strategic or day-to-day operations, because the boundaries are very clear in the act, which says that we cannot be directed by civil servants or ministers.”

Ministerial Control Framework

The Scottish Government's Ministerial Control Framework (MCF) aims to ensure evidence-based and cost-effective decision-making in the establishment of new public bodies amid significant pressure on public spending.

The [draft MCF](#), provided by Minister for Public Finance also states that a new public body should only be taken forward if the proposal meets the following Scottish Government criteria test:

1. “Can the function or service not be carried out by an existing body (whether within the Scottish Government or an Executive Agency or any other type of public body already established) and, if not, why not?
2. Is the body going to be a national organisation?
3. Is this a function, which needs to be, and be seen to be, delivered with absolute political impartiality?
4. Is this a function that needs to be delivered independently of Ministers to establish facts and/or figures (data?) with integrity?
5. Is this a technical function, which needs external expertise to deliver?

6. Will the public body be funded from the Scottish budget?
7. Will the public body report directly to Scottish Ministers or the Scottish Parliament?"

Additionally, [internal Scottish Government guidance “makes clear”](#) that when the Scottish Government is considering proposals for SPCB supported bodies, they must engage with SPCB officials.

New Zealand model

The Committee has heard evidence suggesting a separate committee to scrutinise how SPCB supported bodies are fulfilling their functions. This committee could undertake some of the functions of the SPCB and committees, potentially reducing pressure on these bodies, while increasing or maintaining effective levels of scrutiny and governance for SPCB supported bodies.

The New Zealand Model contains an [Officers of the Parliament Committee](#). This Committee is responsible for overseeing officers of Parliament, recommending the appointments of officers of Parliament, appoints auditors for the officers of Parliament, and setting the budget for officers of Parliament. The Committee can also develop codes of practice for officers of Parliament, and it did in the case of the Parliamentary Commissioner for the Environment and the Auditor General. The Committee is also responsible for reviewing any proposals for new officers of Parliament.

More information on the [evidence session held on the New Zealand Model on 3 April 2025](#) can be found in the [Official Report](#) and the [SPICe briefing paper](#).

Theme 2: Functional Accountability

Committee Scrutiny

Previous evidence gathered by the Committee has suggested the following improvements in relation to committee 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.
- There should be a separate committee for committee scrutiny of how SPCB supported bodies are fulfilling their functions.

[Dr Matthew Gill, from the Institute for Government, shighlighted](#) the importance of continuity in scrutiny:

“It is also important to make sure that you keep coming back to the same on-going questions about performance and strategic direction, because some of the committee meetings tend to be a bit of a set piece or a one-off. There

might be a good conversation about something, but whether it is followed up or how it is taken forward is not clear. There are a series of things in the report about making that scrutiny process more impactful.”

Furthermore, he suggested how to improve the current model:

“I would ... [start] thinking about a replacement structure for this committee. I guess that you would start by identifying what Parliament has to do to oversee the bodies—the things that cannot be delegated somewhere else. I would delegate whatever oversight is possible to Audit Scotland or to other appropriate bodies. I would then identify how Parliament will conduct the remaining oversight, which might be about the legislative basis and objective, the relationships that the bodies have with Government and Parliament, and issues of public interest.”

SPCB supported bodies also gave evidence on their experience of committee scrutiny.

The [Scottish Information Commissioner](#) explained the ‘time lag’ between when activity was under taken and when it was scrutinised:

“One of the comments that I made was that, when I give evidence at the SPPA Committee, the report on which I am giving evidence is for the previous year. I gave evidence to the committee earlier this month on a report that was laid in Parliament in September or October, which was for the year before—that is, for the events that happened up until April last year. However, the reality is that, in the meeting, we end up talking about the here and now. That is great—actually, it is more useful—but I would just flag up the point that events that happened in 2023-24 were not looked at until 2025, so there is a time lag. That does not cause me a problem, but I think that it is slightly curious, because, if there were problems, the committee would not be aware of them until quite a long time after the event.”

The [Scottish Human Rights Commission](#) discussed the need for better collaboration between Committee scrutiny and the other forms:

“The Equalities, Human Rights and Civil Justice Committee absolutely holds us to account on how we deliver against a strategic plan on outcomes, but that does not necessarily cross over with finance and budget scrutiny. Therefore, the Finance and Public Administration Committee, the Equality, Human Rights and Civil Justice Committee and the SPCB could perhaps interact better when it comes to mandate issues.”

The [Scottish Biometrics Commissioner \(SBC\)](#) noted [potential capacity](#) issues for the Committee responsible for conducting scrutiny of the SBC:

“What I am probably trying to say in a very clumsy way is that if the office-holders were to be called before the relevant committee once a year, that would be an opportunity to cover the annual report and any other relevant reports that had been laid in Parliament over that period. The Criminal Justice Committee just would not have time to see us every time we published a

report, and I would not expect that, but once a year would be good, if that is achievable. That would allow all the business to be swept up in one session.”

The [Scottish Public Service Ombudsman told](#) the Committee that despite the Local Government, Housing and Planning Committee holding additional sessions with other organisations and experts she did not feel it was particularly beneficial:

“I feel that the scrutiny through that committee was appropriate, although I am not sure that, by the time that everything got translated into questions, it necessarily added a huge amount.”

Reports

SPCB supported bodies are primarily scrutinised based on their annual reports and strategic plans however they also produce ‘special’ reports:

- Annual reports: The form and content of these reports are set by the SPCB and are scrutinised by the SPCB and the relevant committee for each officeholder.
- Strategic plans: The SPCB is a statutory consultee on SPCB supported bodies’ draft strategic plans. These are on a four-year basis and the plans can also be scrutinised by the relevant committee.
- Special reports: These are reports driven by the SPCB supported body within their subject area. They are laid in Parliament. These can also be considered by the relevant committee. A recent example is the [State of the Nation 2024 Report from the Scottish Human Rights Commission](#).

Previous evidence from SPCB supported bodies has highlighted that in some cases, despite being laid to Parliament, reports are not being scrutinised. [The Scottish Biometrics Commissioner \(SBC\) explained to Committee that](#), since 2021, he “has laid three annual reports and accounts, an Operational Report, a Strategic Plan, a statutory Code of Practice and three thematic Assurance Reviews”. However, he noted that he has only been invited to appear before the Criminal Justice Committee twice.

The [Ethical Standards Commissioner](#) told the Committee that he has also been before committees annually for them to scrutinise his annual report and accounts:

“The truth is that committee resources are stretched. I am in front of two subject committees at least once per year, and they question me on my annual report and accounts.”

The [Scottish Public Service Ombudsman \(SPSO\)](#) explained the difficulty in accurately representing impact on more qualitative outcomes:

“On the impact side, we publish information such as our case summaries, our themes and trends and our annual report and financial statements, which is a key one. However, these qualitative things are something that we still are learning about and trying to do more on. Developing ways of showing impact is a key part of the current strategy. We can hint at it by saying how many

public bodies we gave advice to about good complaint handling and how many training courses we delivered. However, although that is a measure of what we did, it is not necessarily a measure of the impact that it had. It is probably a bit unrealistic for us to come up with a number-based outcome in that regard, which is why the communication aspect and the stakeholder engagement is so important.”

Theme 3: Financial Accountability

Annual Budgets

The Scottish Parliamentary Corporate Body (SPCB) sets the terms and conditions of the appointment of the independent officeholders and their annual budget. The [Officeholders' 2025-26 budget submissions](#) total £21.4 million, which is £3.1 million (17%) higher than the 2024-25 total and £1.7 million (8.6%) higher than the 2025-26 indicative plans that were set out in 2024. Indicative plans are the initial plans set out by the SPCB for future years, in advance of the final budget bid for that year.

Individual officeholder budgets range from the smallest at £373,000 (Standards Commission for Scotland) to £7,893,000 (Scottish Public Services Ombudsman). [In a letter to the Finance and Public Administration Committee](#) the Presiding Officer states that the increase in budgets for 2025-26 reflects additional costs in the Electoral Commission in the run up to the Scottish Parliament elections, inflation and the impact of the changes in Employer National Insurance contributions. The letter also notes that the Officeholder's hold an increasing share of the SPCB Budget which amounts to 15.7% in 2025-26.

The Committee has received evidence from witnesses regarding the budget process and funding model.

The [Scottish Biometrics Commissioner](#) discussed his frustration with the current model:

“The issue of being “financially hamstrung” relates to the fact of the carry-over. I think that I said in my paper that my authority relates not to the budget but to the expenditure. If I am given a budget, I cannot just spend it; I can spend only what the authorised expenditure is. Any savings are just lost. If I cannot spend money by the end of the financial year, I will lose it; it does not roll over. I can buy something on 27 March, because I have money, but I cannot buy it on 2 April, because I do not. That is the frustration, and it is something that the auditors themselves have picked up on, saying that it is crazy and results in our not being able to do medium-term financial planning.”

Furthermore, he suggested that the model could be improved through an increase in the frequency of meetings with the SPCB as well as aligning these meetings to their budget submission:

“I would like to appear before the corporate body twice a year. Roughly about the first week in August every year, we are asked to make our budget submission for the following year... I think that it would be better practice for the corporate body to look officeholders in the eye, particularly when they are

making growth bids for staffing and so on, and to absolutely satisfy itself that those resources are absolutely required.”

Audit

SPCB supported bodies are subject to both internal and external audits. Internal audits cover the internal control system and are intended to ensure that these systems are adequate and effective. They should comply with the standards contained in the [Public Sector Internal Audit Standards](#) and the [Internal Audit](#) section of the Scottish Public Finance Manual.

External audits of SPCB supported bodies are delivered by Audit Scotland with the purpose of examining, certifying and reporting on each statement of accounts.

The current high-level framework for annual external audits is set out in the [Code of Audit Practice \(2021\)](#) approved by the Auditor General and the Accounts Commission. It sets out the responsibilities, principles and scope, the integrated approach and the responsibilities and statutory duties of the auditors.

The written submission from the Auditor General for Scotland (AGS) explains:

“An annual audit report is published about each SPCB supported body. The audits of these bodies are carried out under the same auditing standards as any other public sector body, with a focus on governance and financial statements, particularly compliance with relevant regulations and standards.

The current SPCB supported bodies are all categorised as [‘less complex bodies’](#) and the scope of the wider audit work for these focus on review of the Annual Governance Statement, the financial sustainability of the body and the services that they deliver over the medium to longer term. Annual audit report also offer high-level commentary on, for example, financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.”

When deciding to adopt an audit approach for a less complex body auditors are required to consider whether there are any audit risks or particular risks to the entity or public interest matters which would make it inappropriate to consider it a less complex body.

In evidence with SPCB supported bodies, several themes were discussed in relation to the current model of audit. These included:

- [Rosemary Agnew, Scottish Public Service Ombudsman \(SPSO\) suggested](#) the fees for audits are disproportionate to the accounts and budgets.
- [Nicola Killeen, Children and Young People’s Commissioner Scotland stated](#) that recommendations provided during the audit can be generic.
- [David Hamilton, Scottish Information Commissioner shared](#) that the work required from smaller organisations for an audit is disproportionate compared to audits on larger organisations.

More information on SPCB supported body audits can be found [in the briefing for the 13 March 2025 Evidence Session with Audit Scotland](#).

**Kelly Eagle, Senior Researcher, SPICe Research
May 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.

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