



The Scottish Parliament
Pàrlamaid na h-Alba

SCOTTISH COMMISSION FOR PUBLIC AUDIT

Stephen Boyle
Accountable Officer and Auditor General
for Scotland
Audit Scotland

By email only

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Dear Auditor General

At the SCPA meeting on 15 January 2021 we discussed how the COVID pandemic has impacted on the way Audit Scotland undertakes its work with its staff now working from home. As part of that discussion you commented that, whilst there are longer term leases in place for Audit Scotland's offices in Glasgow, Edinburgh and Inverness, Audit Scotland will be considering how these changes to working practices might impact on its future property estate and property strategy.

Once such considerations are complete, we would welcome you updating our successor Commission on what changes are proposed to Audit Scotland's property strategy.

We also discussed Audit Scotland's Budget proposal for 2021/22 and part of that budget proposal was an increased management contingency of £2.4 million (up from £300,000 in 2020/21) to respond to the additional volatility and change arising from the pandemic. You committed to return what funding is not needed from that contingency through budget revisions during the coming year.

You offered to update the Commission on any expenditure from the management contingency of £2.4 million and we therefore request such an update on a quarterly basis from 1 April 2021.

Yours sincerely

COLIN BEATTIE MSP
Chair, SCPA