



The Scottish Parliament  
Pàrlamaid na h-Alba

## SCOTTISH COMMISSION FOR PUBLIC AUDIT

Bruce Crawford MSP  
Convener  
Finance & Constitution Committee

By email only

Scottish Commission for Public Audit  
Room T3.60  
The Scottish Parliament  
Edinburgh  
EH99 1SP  
Tel: 0131 348 5205  
Email: [scpa@scottish.parliament.uk](mailto:scpa@scottish.parliament.uk)

20 December 2017

Dear Bruce

### AUDIT SCOTLAND – SPRING BUDGET REVISION PROPOSAL 2017/18

The Scottish Commission for Public Audit took evidence from Audit Scotland on its proposals for a Spring Budget Revision<sup>1</sup> (SBR) at its meeting on 20 December 2017.

The proposal requests £2,826k to meet an increased non cash pension accounting charge that will arise in 2017/18. This charge will arise as a result of accounting adjustments required under IAS 19.

I am writing to let you know that the Commission has agreed it is content with Audit Scotland's SBR proposal.

Yours sincerely

**COLIN BEATTIE MSP**  
Chair, SCPA

---

<sup>1</sup> [http://www.scottish.parliament.uk/ScottishCommissionforPublicAudit/Spring\\_Budget\\_Revision\\_1718.pdf](http://www.scottish.parliament.uk/ScottishCommissionforPublicAudit/Spring_Budget_Revision_1718.pdf)