

LETTER FROM THE COMPTROLLER & AUDITOR GENERAL TO
THE PUBLIC AUDIT COMMITTEE, DATED 16 JULY 2015



National Audit Office

Helping the nation spend wisely

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AM/1474/15
16 July 2015

By email: pa.committee@scottish.parliament.uk

Dear Convener,

THE SCOTTISH PUBLIC AUDIT COMMITTEE SCRUTINY OF AUDIT AND
ACCOUNTABILITY ARRANGEMENTS RESPONSE FROM THE C&AG

Thank you for your letter of 24 June 2015 and for the opportunity to comment on the Public Audit Committee's views on the proposed audit and accountability arrangements following the further devolution of powers to the Scottish Parliament some of which are now in the Scotland Bill 2015 published in May 2015. The Committee have asked for my comments on a range of matters including the merits of joint audit work with Audit Scotland, the need for further legislation to support reporting to the Scottish Parliament, the implications of laying of the reports and performance reporting to the Scottish Parliament on Scottish activities of some of the bodies I currently audit.

While I welcome the opportunity to assist the Committee with their scrutiny, I need to be mindful of the views of the Public Accounts Commission, the Public Accounts Committee and indeed the views of the bodies I audit.

As I explained in my letter of 9 April, before offering a view I would need to consult with the Public Accounts Commission. The Commission has not yet met and the Public Accounts Committee has only just formed. As you will appreciate, there will be little practical opportunity to consult with them and the bodies I audit on the range of issues raised before the summer recess although I have set work in motion in all these areas. I shall write again to the Committee when I have a clearer view of the timetable when I shall be able to respond on the audit and accountability arrangements, but in practice that will not be until after recess ends in September.

I remain happy to work with the Committee and Audit Scotland on the developing proposals for new assurance arrangements in response to further devolution. I look forward to the opportunity to provide evidence on the Scottish Rate of Income Tax (SRIT) in the Autumn.

I am copying this letter to Sir Edward Leigh MP and Meg Hillier MP.

Amyas C E Morse
AMYAS C E MORSE