

**LETTER FROM THE PUBLIC AUDIT COMMITTEE TO THE AUDITOR GENERAL
FOR SCOTLAND, DATED 2 APRIL 2015**

Dear Caroline

DRAFT MEMORANDUM OF UNDERSTANDING ON SRIT

Thank you very much for providing the Committee with a draft of the memorandum of understanding for co-operation between the Comptroller and Auditor General and the Auditor General for Scotland on the audit of the Scottish rate of income tax.

At our meeting on 1 April 2015, the Public Audit Committee considered and agreed its approach to future scrutiny of Scotland's finances. At that time the Committee agreed that it has no comments on the draft memorandum of understanding. We would however very much welcome a copy of the final agreed memorandum of understanding.

Should you require any further information please do not hesitate to contact the Clerk to the Committee, Jane Williams, on 0131 348 5390 or by email at pa.committee@scottish.parliament.uk .

Yours sincerely

Paul Martin MSP, Convener