



The Scottish Parliament
Pàrlamaid na h-Alba

By email only

**Public Audit and Post-legislative
Scrutiny Committee**

Room T 3.60
The Scottish Parliament
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14 February 2018

Dear Convener,

At our committee meeting on 8 February, we considered a draft audit and accountability framework prepared by UK and Scottish Government officials. The document concerns new powers arising from the Scotland Act 2016, primarily concerning social security, VAT and income tax. It is vital that the final audit and accountability arrangements fully meet the needs of the Scottish Parliament.

As you will see from the [Official Report](#)¹ of our meeting, members raised a number of concerns about the draft framework, many of which were shared by the Auditor General for Scotland and Scottish Government officials.

We agreed to seek the views of other committees before formally writing to the UK and Scottish Governments with our views. I would therefore be grateful if you could reply to this letter by **Wednesday 14 March 2018**.

I would like to draw your attention to various parts of the Framework that could help to inform any submission you intend to make:


- the six principles for accountability and devolution, as set out on pages 9 to 11; and
- the four models of accountability in devolved services, as described on pages 12 and 13 (and explained in more detail in pages 14 to 29).

¹ <http://www.parliament.scot/parliamentarybusiness/report.aspx?r=11366>

Further, I attach a link to a written submission from the Auditor General in which she sets out various ways in which the framework could be clarified or strengthened—

- parliamentary accountability (paragraph 22);
- audit arrangements (paragraphs 26 to 29);
- taxation (paragraphs 34 to 35).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Jenny Marra', with a long horizontal line extending to the right.

Jenny Marra MSP
Convener of the Committee