

SCOTTISH PARLIAMENTARY COMMISSIONS AND COMMISSIONERS ETC. ACT 2010

EXPLANATORY NOTES

BACKGROUND TO THE ACT AND SUMMARY

Audit Scotland report 2006

9. Following consideration by the Finance Committee of the 2006-07 public spending budget process and its concerns about rising costs, the Parliamentary corporation requested that Audit Scotland undertake a review of the opportunities for commissioners and the SPSO to share services, including the associated issue of office location. Audit Scotland also reviewed the processes for scrutinising the budgets of the SPSO and commissioners, including an examination of the then existing lines of accountability and how this worked in practice.
10. Audit Scotland made a number of recommendations in its report¹ including:
 - the Parliament and Government should ensure that the scrutiny of the costs of new bodies and scope for efficiencies from shared services are integral when establishing new bodies;
 - the Parliamentary corporation should be given responsibility, powers and resources to oversee the strategic business operations of the officeholders;
 - the Parliamentary corporation should scrutinise the annual business plan and budget projections from officeholders;
 - the Parliamentary corporation should regularly review the strategic business performance of the officeholders;
 - the Parliamentary corporation should provide an added independent dimension to the scrutiny arrangements for the officeholders;
 - the officeholders should continue to have control over their own budgets and be accountable to the Parliamentary corporation for their finances and business operations; and
 - consideration should be given to amending the legislation that created the officeholders to support the proposals.

1 Audit Scotland. Report on *SPCB Ombudsman/Commissioners Shared Services*, April 2006
<http://www.scottish.parliament.uk/business/committees/finance/inquiries/actgov/FLS2.06.16.2-Audit%20ScotlandSPCReport.pdf>