



### **Audit Scotland report: Managing the implementation of the Scotland Acts**

**Committee**            Audit and Standards

**Date of meeting**    8 June 2018

**Date of report**    23 May 2018

#### **Report by Assistant Chief Executive**

##### **1. Object of report**

To advise the committee on the issue of an Audit Scotland report titled '*Managing the implementation of the Scotland Acts*'.

##### **2. Background**

###### Audit Scotland report

In March 2018, Audit Scotland published a report titled '*Managing the implementation of the Scotland Acts*'.

The report says that around 50 per cent of spending will be raised directly in Scotland by 2020 following the Scotland Acts of 2012 and 2016.

The report provides an updated timeline for the new financial powers over future years.

The report incorporates a series of recommendations, primarily for the Scottish Government.

The report can be found at: [http://www.audit-scotland.gov.uk/uploads/docs/report/2018/nr\\_180328\\_managing\\_scotland\\_acts.pdf](http://www.audit-scotland.gov.uk/uploads/docs/report/2018/nr_180328_managing_scotland_acts.pdf)

##### **3. Outline of findings**

The report warns that it will be challenging to recruit people with the right financial planning, IT and economic skills in time to meet the complex demands of the new powers.

The report says setting up a social security agency and delivering the first wave of devolved benefits by summer 2019 will be difficult.

The report found that the Scottish Government has not clearly estimated the total cost of putting the new powers into practice or how much it will exceed the £200m contributed by the UK government. The extra cost will have to be funded from the Scottish budget.

The report also notes that the new powers bring far greater budgetary risks as well as opportunities as a result of the greater emphasis put on the performance of the Scottish economy.

#### 4. Conclusions

Audit Scotland published a report titled '*Managing the implementation of the Scotland Acts*'.

#### 5. Committee action

The committee is asked to note the contents of this report and the Audit Scotland report titled '*Managing the implementation of the Scotland Acts*'.

#### 6. Consequences

Policy consequences	<i>None</i>
Legal consequences	<i>None</i>
Financial consequences	<i>None</i>
Personnel consequences	<i>None</i>
Social Inclusion consequences	<i>None</i>
Risk consequences	<i>As detailed in the report</i>

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**Name** Gordon Maclennan

**Title** Assistant Chief Executive

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