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Shona Robison MSP
Cabinet Secretary for Finance and Local Government
The Scottish Government

10 March 2025

Dear Cabinet Secretary,

The Organisation for Economic Co-operation and Development (OECD) published their [second independent review of the Scottish Fiscal Commission](#) this morning. This review is required by the Scottish Fiscal Commission Act 2016 and reflects internationally agreed best practice for independent fiscal institutions.

The OECD said that the Commission “continues to stand out as a strong independent fiscal institution, comparing well to its peers in terms of its independence, analysis and communications.”

The report cautions that the fiscal context in which the Commission operates is evolving. The Scottish Government faces increasing budgetary pressures from a number of areas including healthcare costs, new social security measures and climate commitments.

The OECD said that the Commission plays a critical role in empowering political and public understanding of the fiscal challenges facing the Scottish Government and informing the debate around budget choices.

I am very grateful for your having spoken to the Review Team and also for your officials input into this review.

Yours sincerely

A handwritten signature in black ink that reads "Graeme Roy".

Professor Graeme Roy, Chair