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Kenneth Gibson MSP
Convener
Finance and Public Administration Committee
The Scottish Parliament

10 March 2025

Dear Convener

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.

The report contains a number of recommendations and I look forward to reflecting on these when we appear before the Committee on 1 April.

I am very grateful for your Committee, and also to the members of the Social Justice and Social Security Committee, for meeting the OECD review team when they were in Edinburgh last year.

Yours sincerely

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

Professor Graeme Roy, Chair

Copy Convener, Social Justice and Social Security Committee