

Shona Robison MSP
Cabinet Secretary for Finance and Local Government
St Andrew's House
Regent Road
Edinburgh
EH1 3DG

Sent by email

13 October 2025

Dear Cabinet Secretary,

I am pleased to enclose a copy of the Commission's Annual Report and Accounts for the year ending 31 March 2025, as required by the Scottish Fiscal Commission Act 2016.

These were laid in Parliament today and have been published on our website. I would like to thank you, and your officials across the Scottish Government, for your ongoing support and constructive engagement with the Commission.

Every five years our work and governance are independently reviewed and this year the OECD published their second report on us in March 2025. This highlighted just how far the Commission has developed since the last review in 2019, and our Annual Report reflects on that journey. We have moved from being an organisation focussed on two major fiscal events each year to one producing a wide range of year-round publications that aim to inform debate on Scotland's public finances.

A copy of this letter has been sent to the Permanent Secretary as the Principal Accountable Officer for the Scottish Administration.

Yours sincerely

A handwritten signature in black ink, appearing to read "G Roy".

Professor Graeme Roy