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6 November 2026

Claire Murdoch
Chief Executive
Scottish Fiscal Commission
Governor's House
Regent Road
Edinburgh
EH1 3DE

Dear Ms Murdoch

Scottish Fiscal Commission
Audit for the year ended 31 March 2026

Please find enclosed the audited accounts of Scottish Fiscal Commission for the 12 months ended 31 March 2026. These also incorporate the auditor's report.

Section 22(5) of the Public Finance and Accountability (Scotland) Act 2000 requires Scottish Ministers to lay a copy of the accounts and the auditor's report before the Parliament and to publish the accounts and auditor's report. The legislation also requires the accounts and auditor's report to be laid by no later than 31 December 2026. I would be grateful if you could make the necessary arrangements for this to take place.

Section 22(3) of the Act enables me to report on the account where I consider that there are issues which should be brought to the attention of Parliament. I have concluded that such a report is not required in this case.

If you have any questions regarding this letter, please contact Martin McLauchlan, Senior Manager (0131 625 1687) within the Performance Audit and Best Value Group of Audit Scotland.

Yours sincerely



Stephen Boyle
Auditor General for Scotland

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