



Shirley-Anne Somerville MSP
Cabinet Secretary for Social Security and Older People
St Andrew's House
Regent Road
Edinburgh EH1 3DG



24 October 2019

Sent by email

Dear Cabinet Secretary

I'm pleased to send you the [report published this morning](#) by the Organisation for Economic Co-operation and Development following its review of the Scottish Fiscal Commission this summer. As you know this review was required by the Scottish Fiscal Commission Act 2016 and reflects internationally agreed best practice for independent fiscal institutions.

The report found: "The SFC has quickly developed a reputation for delivering independent and credible forecasts", and that stakeholders across the board praised the clarity and accessibility of its reports.

In addition the technical assessment concluded the SFC's methodological approaches were appropriate and matched the standards accepted by other independent fiscal institutions. In particular the OECD found: "The SFC's income tax model meets or exceeds the best-practices of other independent fiscal institutions. The extensive use of open source software is well ahead of the curve of the SFC's peers placing them in an excellent position to lead by example on transparency."

I'm sure you'll be as pleased as I am by this positive endorsement of the Commission's operation. The report's insights and recommendations should prove a very helpful resource for our discussions with Scottish Parliament and Government as we develop our strengths as an independent fiscal institution and set out our forthcoming corporate strategy.

Yours sincerely

A handwritten signature in black ink that reads "Susan Rice".

Susan Rice DBE