

A solid orange right-angled triangle pointing downwards and to the right.

John Swinney MSP  
Deputy First Minister and Cabinet Secretary for Covid Recovery  
Acting Cabinet Secretary for Finance and the Economy  
St Andrew's House  
Regent Road  
Edinburgh  
EH1 3DG

Sent by email

14 October 2022

Dear Mr Swinney

I am pleased to enclose a copy of the Commission's fifth Annual Report and Accounts for the year ending 31 March 2022 as required by the Scottish Fiscal Commission Act 2016.

These were laid in Parliament today and have been published on our website. This was my first annual report since I was appointed Chair of the Commission earlier this year. I would like to thank you and Ms Forbes for your ongoing support and constructive engagement with the Commission.

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**