

Witness Name: Kate Forbes
Statement No.:2
Exhibits: KF2
Dated: 28 November 2024

UK COVID-19 INQUIRY

WITNESS STATEMENT OF KATE FORBES

In relation to the issues raised by the Rule 9 request dated 7 October 2024 in connection with Module 5, I, Kate Forbes, will say as follows: -

BACKGROUND

1. I was elected to the Scottish Parliament in 2016. From June 2018 until February 2020, I was the Minister for Public Finance and Digital Economy. In this role, I supported the Cabinet Secretary for Finance, with responsibility for fully devolved taxes and the digital economy.
2. I was appointed as the Cabinet Secretary for Finance in February 2020. I served in this role until May 2021, after which I assumed additional responsibility for the Economy in my new remit as Cabinet Secretary for Finance and the Economy. I remained in this role throughout the remaining months of Covid-19, until March 2023. My list of responsibilities can be found in [KF2/001-INQ000268005].
3. In preparing this statement, I have received drafting assistance and input from the Scottish Government's Covid Inquiries Response Directorate. Unless stated otherwise, the facts stated in this witness statement are within my own knowledge and recollection and are true. Where they are not within my own knowledge or recollection, they are derived from sources to which I refer or recall and are true to the best of my knowledge and belief.

PROCUREMENT AND DISTRIBUTION OF KEY HEALTHCARE EQUIPMENT AND SUPPLIES

My role

4. In relation to the procurement of personal protective equipment (“PPE”), my role was limited to supporting Jeane Freeman, who was at that time the Cabinet Secretary for Health and Sport (“the Health Secretary”), in securing ‘consequential funding’ (also described as “Barnett consequentials”) to cover the financial costs of procuring PPE on a Scotland-specific basis. By ‘consequential funding’ I am referring to the standard mechanism by which funding is generated for the Scottish Government. Any spending by the UK Government that is only for England generates a certain percentage of funding for the Scottish Government. That percentage is calculated through the Barnett Formula. We refer to it as consequential funding because spending in England carries the consequence of always generating some funding for all the Devolved Governments. A helpful summary of the funding mechanisms for the Scottish Government is included in the Corporate Statement of the Director General Scottish Exchequer (second witness statement of Alyson Stafford), dated 23 June 2023, in paragraphs 1-39 [KF2/002 - INQ000215484]. If the UK Government spends on a UK-wide basis, then it does not generate consequential funding for the Scottish Government.
5. This was relevant because the UK Government Treasury had agreed with the Department for Health and Social Care (“DHSC”) to provide funding on a Four Nations basis, meaning that the DHSC would procure PPE and other key healthcare equipment and distribute it to the nations and regions of the UK – an approach that did not give rise to any Barnett consequentials. The Health Secretary was primarily tasked with ensuring that there was a supply of PPE to all health settings, and to support other care settings where PPE was required. (My colleague Ivan McKee, who at the time was the Scottish Government Minister for Trade, Investment and Innovation (“the Minister for Trade”), took a leading role in terms of setting up a Scottish supply chain.) As I understand it, the Health Secretary immediately initiated procurement and distribution of key healthcare equipment on a Scotland-only basis when the Covid-19 pandemic started, which required requisite funding. As there were no Barnett consequentials, I agreed with the Health Secretary that the funding risk could be managed whilst we continued to negotiate with the UK Government. That did mean that the Health Secretary initially,

rightly, proceeded at risk. By that I mean we didn't have any funding guarantees that we

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would be compensated for the cost of procuring key health care equipment. Doing so allowed the Health Secretary to proceed, at pace, with sourcing and distributing key healthcare equipment.

6. In short, I was not involved directly in procurement, supply or distribution of key healthcare equipment; instead, my role was to manage all of the finances of the Covid 19 pandemic. As noted above, I agreed with the Health Secretary that the funding risk could be managed whilst we continued to negotiate with the UK Government, and I participated in those negotiations, on behalf of the Scottish Government, with the UK Government to secure funding to cover the cost of key healthcare equipment and to ensure that the Health Secretary had the financial ability to procure those items.
7. My involvement in procurement of PPE, as described above, essentially lasted until July 2020 when we managed to secure agreement with the UK Government that funding for PPE would be put through the Barnett Formula, giving rise to consequentials which we could then spend. From that point there was an agreement in place that meant my direct involvement was no longer required to the same extent.
8. In relation to procurement of ventilators, lateral flow tests, PCR testing, and oxygen, I had no direct role. By the time there was a need for lateral flow tests, there was a tried and tested route for funding of key health care equipment agreed between the Scottish and UK Health Secretaries and therefore I didn't need to be involved to the same extent that I was involved with ensuring Barnett consequentials for PPE. When the UK Government ceased offering free lateral flow testing, it meant that Barnett consequential funding also ceased and the Scottish Government faced the choice of whether to continue to fund them out of their existing Budget or not. The pressures on Budget meant that was not possible and so the Scottish Government followed suit and did not continue to fund free lateral flow tests.

Wider financial context

9. I would provide context to the foregoing by repeating some points that I made in the statement I prepared for Module 2A of the UK Covid-19 Inquiry [KF2/003 - INQ000273982].

10. In the Scottish Government, every Cabinet Secretary manages the Budget for their own area of responsibility, which is called their portfolio. The envelope of funding is set for every portfolio when Parliament votes on, and agrees to, the Budget Bill. It then becomes law. However, during the pandemic, the extraordinary increase in costs, the speed with which funding decisions had to be made and the level of additional funding from the UK Government meant that the Budget which was initially set was almost immediately irrelevant and out of date. As such, I conducted a widespread re-budgeting exercise, which included recycling some parts of the Budget which could no longer be spent (for example on capital projects like building roads, which could not proceed due to the lockdown) and allocating new funds that were provided to the Scottish Government by the UK Government. I engaged in regular dialogue with every Cabinet Secretary on financial matters and advised Cabinet regularly on the Budget position.
11. I was also responsible for identifying and allocating funding for the various financial support schemes, including all the financial support schemes for businesses, industry, and self-employed workers. A full list of all business support schemes can be found in [KF2/004 - INQ000268006]. This became relevant to the management of the pandemic in so far as it allowed us to partly relieve (but not eradicate) the economic harms of non pharmaceutical interventions ("NPIs"), particularly lockdown and all other NPIs that reduced economic activity.
12. During the pandemic, costs were not 'smooth'. There were significant peaks: periods that required much higher levels of funding due to more activity for managing the pandemic — for example, hiring vaccination venues or increased business support due to a lockdown. Those activities, and the associated costs, happened at the point of need, irrespective of where they fell in the financial year. They had to be funded at the point of need, which required extremely careful Budget handling to avoid overspending in one year and underspending in the subsequent year. I touch on this point further in paragraph 39 below.
13. The lack of critical information or conflicting reports from the UK Government on consequential funding impacted our ability to make decisions at speed about Budgets. With the lack of clarity on certain issues, it fell to me and other Cabinet Secretaries to

consider how to manage Budget risk and ensure that key decisions would not be compromised by uncertainty over Budget. A prime example was in the funding of PPE. (Please note that I am distinguishing here between the funding for PPE and the provision

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of PPE; it is the former which I was involved with as Finance Secretary.) As described above, the volume and urgency of need meant that the Scottish Government had immediately established its own supply chains and procured PPE. The other Devolved Governments had done similarly. However, the UK Government was not providing consequential funding to reimburse Devolved Governments for procuring PPE. These costs had obviously risen significantly and would likely rise further. Whilst the Scottish Government can manage limited risk, funding several hundred million pounds of unbudgeted costs, without consequential funding, would have been almost impossible. Many other Governments can do that to an extent because they don't operate within a fixed Budget. The Scottish Government, however, cannot overspend, which made these choices all the more risky. However, I strongly believed that we could not be financially risk averse in a pandemic.

14. To meet the costs of the pandemic, I made representations to the UK Government including by speaking directly to the Chief Secretary to the Treasury and writing to the Chancellor, as detailed in paragraph 46 of the Scottish Exchequer's Corporate Statement [KF2/002 - INQ000215484]. I agree with the Director General Scottish Exchequer that there is no mechanism to formally request emergency or additional funding over and above any funding that would be generated in the normal way through the Barnett Formula. In order to try to address some of the issues around consequential funding, the Devolved Governments requested further financial flexibilities, some of which were granted. However, representations by me and my counterparts in Wales and Northern Ireland for new processes that would only operate in emergency circumstances like the pandemic that would allow Devolved Governments to access funding without reference to England-only funding did not progress. The absence of a standardised mechanism meant that we used every means at our disposal. It complicated decision making as we had to make decisions about the health impact of the pandemic without the requisite clarity on funding arrangements. This needs to be considered for all future pandemics.

15. The lack of consequential funding to support procurement of PPE was raised with the Chief Secretary to the Treasury on several occasions. He understood the issue and the risk for the Devolved Governments but had to resolve the internal agreement between HM Treasury and the DHSC. This was eventually resolved amicably, after the Devolved Governments proposed a resolution, over the summer of 2020. This of course was

several months after procurement had started. The Budget position did not delay procurement of PPE as we were committed to finding a financial resolution and

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managing the cost risk. However, it was an enormous risk to carry in extremely uncertain times. Correspondence about the funding protocol for PPE as agreed by the Devolved Governments is found in [KF2/005 - INQ000268010].

WORKING WITH OTHER MINISTERS, SCOTTISH AND UK GOVERNMENT DEPARTMENTS AND DEVOLVED ADMINISTRATIONS

Scottish Ministers

16. My only involvement with the First Minister and Deputy First Minister in relation to procurement and distribution of key healthcare equipment and supplies was reporting the latest position on securing funding cover for PPE supplies. I engaged with the Health Secretary to understand where the risks lay with her on the financial cover for securing and supplying PPE; I also exchanged correspondence with her on the negotiations she was having with the DHSC in addition to the engagement I had with the Treasury, and we ensured we were working collaboratively to get that funding cover in place. I did not work closely with the Minister for Trade, although I was conscious and aware of what he was doing.

17. I do not recall working with any other Scottish Ministers in relation to procurement and distribution of key healthcare equipment and supplies.

Scottish Government

18. I do not recall working with the Chief Medical Officer or Chief Nursing Officer Directorates in relation to procurement and distribution of key healthcare equipment and supplies.

19. I did not actively engage with the Director General Scottish Exchequer beyond what would be normal for a Finance Secretary, which was regular communication about the state of our public finances. PPE was a very significant risk until July 2020, so engagement involved flagging and managing that risk.

20. I was always advised by Alyson Stafford (Director General Scottish Exchequer), and

other finance officials including Andrew Watson (Director, Directorate for Budget and Public Spending) and Douglas McLaren (Deputy Director, Directorate for Budget and Public Spending) on the general risks facing the Scottish Budget, of which PPE was one.

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Scottish health bodies

21. I not recall working on the procurement and distribution of key healthcare equipment and supplies, beyond the funding elements, with any public health agencies or Scottish health boards.

UK Ministers and Government

22. As described in the statement I prepared for Module 2A of the UK Covid-19 Inquiry [KF2/003 - INQ000273982], I wrote to the Chancellor of the Exchequer to make representations about meeting the costs of the pandemic, but I did not discuss procurement and distribution of key healthcare equipment and supplies with him directly.

23. As described earlier in this statement, I engaged extensively with the Chief Secretary to the Treasury on a very regular basis to try and resolve this fundamental question about funding for PPE. The primary question was whether or not PPE funding should be put through the Barnett Formula or we should simply await the delivery and distribution of PPE through the Four Nations approach. It was clear that we weren't getting sufficient levels of PPE through the Four Nations approach, so I requested that PPE funding be put through the Barnett Formula. His response was that substantial sums of funding had been given to the DHSC, and therefore he was more concerned to hear that the Four Nations approach wasn't working. That became the sticking point, which ultimately was resolved.

24. To my recollection, in relation to procurement and distribution of key healthcare equipment and supplies I did not at any point engage directly with the:

- ✕ Department of Health and Social Care;
- ✕ Cabinet Office;
- ✕ Ministry of Defence;
- ✕ Department for Business, Energy and Industrial Strategy; or
- ✕ Foreign, Commonwealth and Development Office.

Other Devolved Governments

25. I joined forces with the Northern Irish and Welsh Finance Secretaries to jointly make a case for putting PPE funding through the Barnett Formula. I do not recall having conversations with them about procurement and distribution of any other key healthcare equipment.

PREPAREDNESS FOR PROCUREMENT IN A HEALTH EMERGENCY

26. I did not introduce, adapt or oversee any processes, procedures or technologies relating to pandemic preparedness, including in relation to stockpiling key healthcare equipment and supplies, inventory management, assessment of suitability of supplies, or the scaling up of domestic industry. I was not involved in Scottish Government's response to past pandemics or epidemics, nor any pandemic exercises, so I am not aware of any lessons that may have been learnt and implemented during Scottish Government's response to the Covid-19 pandemic. In my ministerial role, my job was to ensure that the funding did not prove to be an inhibitor of procurement. I had no further involvement.

EU EXIT

27. I was not aware of any specific impacts that EU Exit had on procurement or supply chains during the pandemic.

PRINCIPAL ISSUES WITH PROCUREMENT AS SCOTLAND ENTERED THE PANDEMIC

28. The principal issues facing procurement of key healthcare equipment and supplies in Scotland as we entered the pandemic essentially related to the need to procure key healthcare equipment that was at the time not produced at the scale we needed it to be in Scotland. We needed manufacturers to refocus on manufacturing key healthcare equipment, which we could then procure. There wasn't a ready-made supply of key healthcare equipment being produced in Scotland in the first place, before we even

thought about procurement. So in order for us to procure, the private sector needed to adapt and move into manufacturing items that they had not previously manufactured – which they did at pace.

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29. There was the industrial capability, flexibility and scalability for domestic design and manufacture of key healthcare equipment and supplies, but it needed to be requested by government.

30. I believe that there was the expertise within government and the civil service for procurement, as illustrated by the fact that we managed to procure key healthcare equipment through domestic supply routes.

KEY DECISION-MAKING FORUMS AND GROUPS

31. Scottish Ministers were fundamental in procurement of key healthcare equipment and supplies. Essentially, we did not wait for UK Government to agree funding cover but initiated our own procurement mechanisms for healthcare equipment. The Minister for Trade was critical in terms of engaging with manufacturers.

32. Scottish Government Resilience Room (“SGORR”) was an information-sharing forum and was not involved in direct procurement. I recall distribution of healthcare equipment being discussed at SGORR, but not procurement.

33. I attended finance quadrilateral meetings, i.e. meetings between me, the Northern Irish and Welsh Finance Secretaries, and the Chief Secretary to the Treasury, at which I am sure financing the supply of healthcare equipment and supplies appeared on agendas, but procurement itself did not. Once the issue of whether funding should be routed through the Barnett Formula or not had been resolved, I don’t recall procurement of PPE featuring again in these meetings.

34. In relation to the procurement of key healthcare equipment and supplies, I am unable to comment on the role and effectiveness of the:

⌘ UK Cabinet;

- ✂ COBR;
- ✂ General Public Sector Ministerial Implementation Group;
- ✂ Covid-19 Daily Strategy Meetings;
- ✂ Ministerial Implementation Groups;
- ✂ Covid-19 Strategy Committee; and
- ✂ Covid-19 Operations Committee.

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CHRONOLOGY OF DECISION MAKING DURING THE PANDEMIC

35. The following list sets out a chronology of meetings I attended and actions that I took in relation to funding of procurement of key healthcare equipment and supplies:

- ✂ 10 March 2020: Finance Minister quadrilateral meeting;
- ✂ 17 March 2020: Scottish Cabinet meeting; [KF2/006 - INQ000078529] ✂ 24
March 2020: Scottish Cabinet meeting; Cabinet paper Covid-19: Budget
position; [KF2/007 - INQ000214725] [KF2/008 -
INQ000214396]
- ✂ 31 March 2020: Scottish Cabinet meeting; [KF2/009 - INQ000214646] ✂
- 07 April 2020: Scottish Cabinet meeting; [KF2/010 - INQ000214556] ✂ 09
April 2020: Finance Minister quadrilateral meeting
- ✂ 14 April 2020: Scottish Cabinet meeting; [KF2/011 - INQ000214644] ✂
- 21 April 2020: Scottish Cabinet meeting; [KF2/012 - INQ000078537] ✂ 28
April 2020: Scottish Cabinet meeting; [KF2/013 - INQ000238708] ✂ 30
April 2020: Finance Minister quadrilateral meeting
- ✂ 05 May 2020: Scottish Cabinet meeting [KF2/014 - INQ000214723] ✂ 12 May
2020: Joint letter from devolved administration Finance Secretaries to Chief
Secretary to the Treasury in relation to PPE funding;
[KF2/015 - INQ000336538]
- ✂ 19 May 2020: Finance Minister quadrilateral meeting
- ✂ 19 May 2020: Scottish Cabinet meeting; Covid-19 Route Map Paper
discussed; [KF2/016 - INQ000078545] [KF2/017 -
INQ000078400]
- ✂ 22 May 2020: Letter from me to Chief Secretary to the Treasury in relation to
Covid-19 funding arrangements; [KF2/018 - INQ000182956]
- ✂ 03 June 2020: Scottish Cabinet meeting; Cabinet paper Covid-19 – Budget
2020-21; [KF2/019 - INQ000238716] [KF2/020 -

INQ000078403]

- ⌘ 09 June 2020: Scottish Cabinet meeting; [KF2/021 - INQ000078551] ⌘ 24 June 2020: Letter from me to Chief Secretary to the Treasury in relation to Covid-19 funding arrangements, setting out specific funding flexibility that Scotland required; [KF2/022 - INQ000182957]
- ⌘ 26 June 2020: Finance Minister quadrilateral meeting

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- ⌘ 04 July 2020: Letter from me to the Chancellor of the Exchequer, addressing in part Covid-19 funding flexibility and the discussions being had with Chief Secretary to the Treasury; [KF2/023 - INQ000182958]
- ⌘ 24 July 2020: Finance Minister quadrilateral meeting; bilateral meeting with the Chief Secretary to the Treasury.

36. I do not recall any decisions about procurement of healthcare supplies and equipment being made on any platform, including e-mail, text message, WhatsApp or other instant messaging platform, or in any forum other than verbal meetings for which there will be minutes. PPE was discussed in text and WhatsApp messages, but no decisions were made in those messages. I have previously provided the UK Covid-19 Inquiry with WhatsApp and text messages that I retained.

CALLS TO ARMS

37. I do not recall being involved with either Operation Moonshot or the Ventilator Challenge.

VALUE OF CONTRACTS, SPENDING CONTROLS AND FINANCIAL MONITORING

38. I did not introduce, adapt or oversee any processes related to ensuring there was overall value in the contracts awarded with respect to the procurement of key healthcare equipment and supplies during the pandemic.

39. The Scottish Exchequer adapted its spending procedures to take on board the corporate risk of funding elements of the Budget which did not have agreement on using the Barnett Formula, like PPE. In all financial years, the Scottish Exchequer will seek to anticipate the potential effects of unforeseen risks and how to mitigate against their impact, with a view to ensuring that the Budget will balance by the end of the financial

year. The first quarter of the Covid-19 pandemic coincided with the first quarter of the 2020-21 financial year; if funding to cover the cost of procuring PPE had not ultimately been provided via the Barnett Formula, the spend would have had to have been absorbed through other funding allocated to Scottish Government – likely by seeking savings elsewhere. Scottish Exchequer anticipated that risk and were prepared for that possibility.

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40. In normal Budget terms, a Budget would be allocated to the Health Secretary and then all spend related to health would be managed by her or him alone. On this occasion, because of the multi-million pound sums of funding for procuring PPE, which was significantly higher than the Budget available to the Health Secretary, I engaged with the Health Secretary to provide support. That allowed her to proceed at risk with procuring PPE whilst knowing she didn't have the Barnett consequential to cover the cost of it. Substantial costs of PPE were procured in the first three months of the pandemic, whilst having minimal cover from the UK Government.
41. Scottish Government monitored its overall financial position very regularly, via frequent reports on the subject that were given to the First Minister and the Deputy First Minister and through the Health Secretary and her colleagues via reporting mechanisms for the health portfolio [KF2/024 - INQ000078399].
42. We also had a monitoring approach with the UK Government because we had a running total of the consequential funding that had been allocated to the Scottish Government and what that covered, and could see that there was no consequential funding for PPE. After July 2020, there was consequential funding for PPE and that issue essentially resolved itself because from then we knew that there was funding coming from the UK Government to cover the cost of procurement.
43. A distinction needs to be drawn between procurement processes and funding processes for procurement. I cannot comment on the effectiveness of procurement, although I was keen to ensure that funding did not hinder our ability to procure key health care equipment. The procurement of PPE proceeded at pace and at no point stalled because of a lack of a certainty on funding, and from the procurement perspective there was no risk in proceeding because we took on board that risk. Once funding for PPE procurement was provided for by the Barnett Formula retrospectively, we then had financial cover for what had been spent. However, I think it should have been provided

for by the Barnett Formula from the beginning.

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FRAUD AND CONFLICTS OF INTEREST

44. I was not directly involved in procurement, so did not introduce, adapt or oversee any processes or procedures to ensure that with respect to the procurement of key healthcare equipment and supplies during the pandemic the risk of maladministration and fraud were minimised, or that suspected fraud was referred to the relevant law enforcement agencies.
45. I did not introduce, adapt or oversee any processes or procedures to ensure that with respect to the procurement of key healthcare equipment and supplies during the pandemic there was an effective system of managing conflicts of interest. I am unaware of anybody connected to the Scottish National Party being involved in procurement or being awarded a contract. My experience, i.e. that we did manage to procure a lot of PPE at pace, suggests to me that the processes and procedures that were in place to manage conflicts of interest were effective.

OPERATION AND EFFECTIVENESS OF REGULATORY REGIMES

46. I do not recall being involved in making any changes to regulatory regimes relating to key healthcare equipment and supplies to improve procurement during the pandemic.

PROCESSES AND PROCEDURES WITH RESPECT TO THE PROCUREMENT OF KEY HEALTHCARE EQUIPMENT AND SUPPLIES DURING THE PANDEMIC

47. With respect to the procurement of key healthcare equipment and supplies during the pandemic, I do not recall being involved in introducing, adapting or overseeing any processes or procedures that related to:

⌘ contractual terms or performance. My understanding is that procurement itself in relation to health equipment and supplies was almost all dealt with by NHS National Services Scotland;

⌘ ensuring that there was compliance with public law procurement principles and regulations;

⌘ ensuring that there was effective decision-making regarding what to purchase, or the quantities, quality or cost of purchases;

⌘ ensuring that in the event of over-purchasing there were strategies for disposal; or

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⌘ ensuring that there was effective and fair or equitable distribution of key healthcare equipment and supplies to end users.

SUITABILITY AND RESILIENCE OF SUPPLY CHAINS

48. I am not aware of the suitability of resilience of supply chains in Scotland immediately prior to the pandemic, but I do know that at the start of the pandemic those supply chains needed to be ramped up quite rapidly. That suggests to me that prior to the pandemic, there perhaps wasn't enough capability in the supply chain.

49. During the pandemic, I believe through the efforts of the Minister for Trade we were able to get manufacturers to refocus their efforts on manufacturing healthcare equipment which met our needs.

50. I believe that after the pandemic, many manufacturers returned to their previous operations, which were not the supply of key healthcare equipment.

51. We need to ensure that there is a domestic supply chain that can be ramped up quickly in the event of a pandemic. We now know how to do that, and there's no reason why that can't be done in the future. However, we do need to ensure that there is that manufacturing base in Scotland to enable that to happen, because businesses come and businesses go, and we need to support that local manufacturing base.

ROBUSTNESS OF AND CHANGES TO PROCUREMENT PROCESSES

52. I think Scottish Government's actions during the pandemic confirmed that our procurement processes actually are robust and effective. They can be ramped up at

speed and we can work collaboratively with the manufacturing sector to ensure that there is a supply of PPE under pressure.

53. Although I was not directly involved, it appears to me that the changes that we made were effective because we did secure a supply of PPE at speed. I have confidence that our procurement processes are robust, and can be flexible.

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LESSONS LEARNED

54. I have not contributed any oral or written evidence to the UK Parliament Select Committees. During the course of the pandemic, I provided written and oral evidence to the Scottish Parliament and specifically the Scottish Parliament Finance Committee about ongoing Budget management, but this was not specific to the pandemic.
55. In terms of the relationship with the UK Government, there needs to be a mechanism which allows for Devolved Governments to access extraordinary, additional funding to tackle emergencies which isn't contingent only on UK Government action. This would have allowed the Scottish Government to make funded commitments in response to Scotland-only events and ensured that Cabinet could consider all options. We should also have been able to suspend some of the Scottish Government rules on Budgeting, for example being required to balance a Budget on an annual basis. Instead, being able to move funding across financial years would have relieved some of the internal risk and pressure and allowed us to focus more on purely tackling the pandemic.
56. There are many lessons to be learned about how the Scottish and UK Governments should work collaboratively in a time of crisis. This is particularly true when a crisis cuts across devolved and reserved decision making. At a time when substantial additional funding is required to deliver devolved responsibilities, there is a tension. Generating additional resources is reserved, but public services are devolved. That means new ways of accessing funding to ensure public services meet the need are required.

Statement of Truth

I believe that the facts stated in this witness statement are true. I understand that proceedings may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief of its truth.

Personal Data

Signed:

Dated: 28 November 2024