

17 December 2024

Richard Leonard
Convener
Public Audit Committee
Scottish Parliament
Edinburgh
EH99 1SP

Dear Convener

I am writing to inform you that there is one audit, Scottish Canals, where the auditor will not be able to provide an opinion on the 2023/24 annual report and accounts before the statutory deadline of 31 December 2024. This is consistent with the position last year, but I can confirm that progress is being made with the audit due to conclude early in 2025.

I, or members of my team, would be happy to discuss this with you should you require more information.

Yours sincerely

Stephen Boyle
Auditor General for Scotland