

19 November 2024

Richard Leonard MSP  
Convener  
Public Audit Committee  
Scottish Parliament

Dear Convener

### **Scotland's Colleges 2024**

On 3 October 2024, I gave evidence to the Committee on my briefing paper Scotland's Colleges 2024. At this time, six college accounts and annual audit reports (AARs) were outstanding. I have since received four of the outstanding accounts and AARs.

Accounts and AARs for Forth Valley, Inverness, Moray and Perth Colleges have been received and analysed. The financial sustainability challenges for those colleges are similar to the wider sector, and reflect the key messages reported in Scotland's Colleges 2024.

The accounts and AARs for Lews Castle and North Highland Colleges are still outstanding, and I expect to receive them in December.

Yours sincerely

**Stephen Boyle**  
**Auditor General for Scotland**