

26 April 2024

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

Dear Convener

Further to my comments at the Committee's meeting on 18 April about some college annual audits taking longer to conclude, I am writing to inform you there are six college audits where the auditor will not be able to provide an opinion on the 2022/23 annual report and accounts before the statutory deadline of 30 April 2024. This means that I will not be able to fully consider the auditors' findings or confirm whether I intend to prepare a report under Section 22 of the Public Finance and Accountability (Scotland) Act, until later in 2024.

The following bodies will not be able to lay their annual report and accounts before Parliament in advance of the statutory laying deadline of 30 April 2024:

- Forth Valley College
- Inverness College
- Lews Castle College
- Moray College
- North Highland College
- Perth College

I, or members of my team, would be happy to discuss any of these matters further with you should you require more information.

Yours sincerely

**Stephen Boyle**  
Auditor General for Scotland

