

21 December 2022

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

Dear Convenor

I am writing to inform you that there are six audits where the auditor will not be able to provide an opinion on the 2021/22 annual report and accounts before the statutory deadline of 31 December 2022. There is one further audit which has just been completed and I am in the process of discussing the findings with the auditor. This means that I will not be able to fully consider the auditors' findings or confirm whether I wish to prepare a report under Section 22 of the Public Finance and Accountability (Scotland) Act 2000 until early in 2023.

The following bodies will not be able to lay their annual report and accounts before Parliament in advance of the statutory laying deadline of 31 December 2022:

- Cairngorm National Park Authority
- Ferguson Marine Port Glasgow
- NHS Superannuation Scheme
- Scottish Canals
- Scottish Fire and Rescue Service
- Scottish Human Rights Commission
- Scottish Teachers Superannuation Scheme

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