

3 April 2023

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

Dear Convener

I am writing to inform you that the annual report and accounts of South Lanarkshire College and New College Lanarkshire will not be laid before Parliament in advance of the statutory laying deadline of 30 April 2023.

I have decided to prepare a report under Section 22 of the Public Finance and Accountability (Scotland) Act 2000 on the 2021/22 audit of South Lanarkshire College. Although I anticipate that the external auditor will be able to provide an opinion on the 2021/22 annual report and accounts of the college before the end of April, this will not be in sufficient time to allow me to fully consider the auditor's findings and prepare a Section 22 report by the deadline.

This has implications for laying the annual report and accounts of New College Lanarkshire. South Lanarkshire College is assigned to the board of New College Lanarkshire (known as the Lanarkshire Board), which is the regional strategic body. As such, the annual report and accounts of both colleges are laid in Parliament at the same time.

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