



The Scottish Parliament  
Pàrlamaid na h-Alba

**PUBLIC AUDIT AND POST-LEGISLATIVE SCRUTINY COMMITTEE**

**MINUTES**

**5th Meeting, 2016 (Session 5)**

**Thursday 6 October 2016**

Present:

Colin Beattie

Liam Kerr

Jenny Marra (Convener)

Gail Ross

Alison Harris (Deputy Convener)

Monica Lennon

Alex Neil

The meeting opened at 9.00 am.

1. **Decision on taking business in private:** The Committee agreed to take items 5, 6 and 7 in private.
2. **Section 23 report - Audit of higher education in Scottish universities:** The Committee took evidence on the Auditor General for Scotland's report entitled "Audit of higher education in Scottish universities" from—

Caroline Gardner, Auditor General for Scotland;

Antony Clark, Assistant Director, Tricia Meldrum, Senior Manager, and Kirsty Whyte, Audit Manager, Audit Scotland.

3. **Section 23 report - Scotland's colleges 2016:** The Committee took evidence on the Auditor General for Scotland's report entitled "Scotland's colleges 2016" from—

Caroline Gardner, Auditor General for Scotland;

Mark MacPherson, Senior Manager, and Stuart Nugent, Audit Manager, Audit Scotland.

4. **Section 22 reports - The 2014/15 audit of Edinburgh College, The 2014/15 audit of Glasgow Colleges' Regional Board:** The Committee took evidence on the Auditor General for Scotland's reports entitled "The 2014/15 audit of

Edinburgh College" and "The 2014/15 audit of Glasgow Colleges' Regional Board" from—

Caroline Gardner, Auditor General for Scotland;

Mark Roberts, Senior Manager, and Mark MacPherson, Senior Manager, Audit Scotland;

Hugh Harvie, Partner, KPMG;

Gary Devlin, Partner, Scott-Moncrieff.

5. **Section 23 report - Audit of higher education in Scottish universities (in private):** The Committee considered the evidence received at agenda item 2 and took further oral evidence from—

Caroline Gardner, Auditor General for Scotland;

Antony Clark, Assistant Director, Tricia Meldrum, Senior Manager, and Kirsty Whyte, Audit Manager, Audit Scotland.

The Committee agreed to take further oral evidence from the Scottish Government, Scottish Funding Council and Universities Scotland. The Committee also agreed to invite written submissions.

6. **Section 23 report - Scotland's colleges 2016 (in private):** The Committee considered the evidence received at agenda item 3 and took further oral evidence from —

Caroline Gardner, Auditor General for Scotland;

Mark MacPherson, Senior Manager, and Stuart Nugent, Audit Manager, Audit Scotland.

The Committee agreed to take further oral evidence from the Scottish Government and the Scottish Funding Council. The Committee also agreed to invite written submissions.

7. **Section 22 reports - The 2014/15 audit of Edinburgh College, The 2014/15 audit of Glasgow Colleges' Regional Board (in private):** The Committee considered the evidence received at agenda item 4 and took further oral evidence from—

Caroline Gardner, Auditor General for Scotland;

Mark Roberts, Senior Manager, and Mark MacPherson, Senior Manager, Audit Scotland;

Hugh Harvie, Partner, KPMG;

Gary Devlin, Partner, Scott-Moncrieff.

On the report entitled "The 2014/15 audit of Edinburgh College", the Committee agreed to take further oral evidence from Edinburgh College, Scottish Funding Council and Audit Scotland. The Committee also agreed to write to the SFC regarding the report on Glasgow Colleges' Regional Board.

The meeting closed at 11.30 am.

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