

19 December 2023

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

Dear Convener

I am writing to inform you that there is one audit, Scottish Canals, where the auditor will not be able to provide an opinion on the 2022/23 annual report and accounts before the statutory deadline of 31 December 2023.

We will keep the Committee informed of the progress of the audit towards its expected completion in early 2024.

I, or members of my team, would be happy to discuss this further should you require more information.

Yours sincerely



Stephen Boyle
Auditor General for Scotland