



The Scottish Parliament  
Pàrlamaid na h-Alba

## Public Audit Committee

Kenny MacInnes  
Principal / CEO  
Forth Valley College

**11 July 2025**

Dear Mr MacInnes

### The 2022/23 audit of Forth Valley College

As you will be aware, the Public Audit Committee took evidence from the Auditor General for Scotland (AGS) on the above section 22 report at its [meeting on 4 June 2025](#). The Committee considered [further information provided by the AGS](#) at its meeting on 25 June 2025 and agreed to seek a written response from you to the following questions.

The AGS's report brings to the attention of the Scottish Parliament that the auditor had issued a qualified opinion on Forth Valley College's 2022/23 annual report and accounts as a result of the colleges non-compliance with procurement regulations in relation to a college-run environment-themed project, which ran from 2020 to 2023.

One of the key messages in the report states—

“There were weaknesses in the governance arrangements around the project that contributed to these issues. The college initiated investigations into the project to establish both the extent of the issues and what had caused them. The college has taken action to improve its arrangements for project management, reporting, governance and financial controls for future projects. It has implemented the recommendations made in a lessons learned report”.

**The Committee asks that you provide a response to the issues highlighted by the AGS in his section 22 report. If you would also like to provide a response to any of the issues raised during the evidence session on 4 June 2025, you are welcome to do so.**

**The Committee also seeks assurances of the measures that have been put in place by the college to prevent any future recurrences of these events.**

In his follow up information to the Committee, the AGS provided a copy of an email minute of a meeting held in November 2021 between the former Principal of the college, the VPFCA and the consultant involved in the Fuel Change project to

---

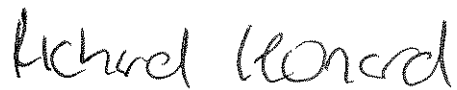
Contact: Public Audit Committee, The Scottish Parliament, Edinburgh, EH99 1SP.  
Email [publicaudit.committee@parliament.scot](mailto:publicaudit.committee@parliament.scot). We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

discuss various governance issues (page 45 of the correspondence linked above in the first paragraph).

**The Committee is interested to see how the recipients to the email responded and asks that a copy of any responses to the email are provided.**

The Committee would be grateful for a response by **Friday 22 August 2025.**

Yours sincerely,

A handwritten signature in black ink that reads "Richard Leonard". The script is cursive and fluid, with the first name and last name clearly distinguishable.

**Richard Leonard MSP**

**Convener**