



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

Stephen Boyle
Auditor General for Scotland

31 October 2025

Dear Stephen

The 2022/2023 Audit of Lews Castle College

At its meeting on 29 October 2025, the Public Audit Committee considered [correspondence from UHI North, West and Hebrides](#) in response to the [Committee's letter](#) seeking clarification on specific issues raised in the above report and during the evidence session on 3 September 2025.

In her letter, the Principal and Chief Executive of UHI North, West and Hebrides confirms that the valuation issue has now been resolved following a meeting between the College and Deloitte. The letter then goes on to provide further detail and set out that:

- The College's share in CSL will continue to be valued at £1 in its 2023/24 and future accounts;
- Deloitte will complete the 2023/24 audit on that basis without qualification; and
- The College has documented the agreed accounting rational and supporting evidence and will share it with the SFC and Audit Scotland.

The Committee agreed to write to you to seek confirmation that you are content with the information provided by the Principal and Chief Executive and offer you the opportunity to respond to any of the points that have been raised in the letter, should you wish to do so.

We would welcome a response to this letter by **28 November 2025**.

Yours sincerely,

Richard Leonard MSP

Convener

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