

3 October 2025

Richard Leonard MSP  
Convenor  
Public Audit Committee  
Scottish Parliament

By email

Dear Richard

On 2 October 2025 Audit Scotland published the Scotland's Colleges 2025 briefing ([found here](#)).

The briefing considers how well the college sector performed in 2023/24, assessing:

- Financial outturn of colleges and how this has impacted the financial health of the college sector
- College performance including the volume of teaching delivered and the impact of making efficiencies on staff and students.

The briefing makes recommendations for the Scottish Government, the SFC, and colleges (and collectively through the Tripartite Alignment Group) on assessing the economic impact of real-terms decreases in funding to the sector, measuring unmet demand for college courses, and issuing clear guidance on the Scottish Government's expectations of the sector in relation to public sector reform.

Under section 6.7.1(c) of the Parliament's Standing Orders, I refer this briefing to the Public Audit Committee. The Committee may wish to consider this briefing as part of their work programme.

With best wishes



Stephen Boyle  
Auditor General for Scotland