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AUDITOR GENERAL

23 November 2026

Neil Bibby MSP
Convener
Public Audit Committee
The Scottish Parliament
Edinburgh
EH99 1SP

By email only

Dear Convener

Registers of interest in the public sector

Further to your meeting of 19 November 2026 and your scrutiny of my Section 22 report on the 2025/25 audit of Historic Environment Scotland, I agreed to provide the Committee with details on public sector expectations for registers of interest. Board members are required to comply with The Ethical Standards in Public Life etc. (Scotland) Act 2000 (Register of Interests) Regulations 2003. This legislation requires board members to give notice of interests and that the register of interests be open to public inspection.

On Board, a guide for members of statutory boards further describes the purpose and responsibility to maintain a register of interests. It explains that the requirement to register certain interests is intended to give members of the public confidence that decisions are being taken in the best interests of the public and not those of a board member or their family, friends or personal associates.

For senior management of public sector organisations there is no legal requirement for a register of interests to be maintained. However, it is considered good practice to both maintain and publish a register of interests of senior managers for the same reasons that apply to board members.

Publishing senior management interests is widely done across the public sector. For example, the register of interests for each of Audit Scotland's executive team members is available on the Audit Scotland website. To ensure transparency and public confidence in the delivery of public service and use of public money, I would strongly encourage all public bodies to adopt this approach by maintaining and publishing a register of interests for senior managers, alongside the requirement to do so for board members.

Yours sincerely

Stephen Boyle
Auditor General for Scotland