The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

Stephen Boyle
Auditor General for Scotland
Audit Scotland

20 November 2026

Dear Mr Boyle

Scotland's Colleges 2026

Further to last week's evidence session with the Scottish Funding Council on your above report, the letter to Paul Devoy on 12 November and his reply on 18 November, the Committee would welcome your views on the matters addressed – and in particular regarding the **Colleges at Risk of Insolvency** section.

We look forward to a response at your earliest convenience.

Yours sincerely

Neil Bibby

Neil Bibby MSP

Convener