



The Scottish Parliament  
Pàrlamaid na h-Alba

## Education, Children and Young People Committee

Stephen Boyle  
Auditor General for Scotland

14 May 2025

### Education, Children and Young People Committee - 7 May 2025

The Committee began taking oral evidence on the Tertiary Education and Training (Funding and Governance) (Scotland) Bill at Stage 1 at its meeting on [7 May 2025](#).

During a discussion regarding SFC responsibilities in relation to financial sustainability of the Higher and Further Education sectors, Martin Boyle, Chief Operating Officer at the Scottish Funding Council explained that—

- SFC has not yet been able to publish its Universities and Colleges Financial Sustainability Reports, due in January, as two colleges were late in finalising their accounts; and
- Audit Scotland was part of the reason why colleges had not signed off their accounts in these two cases.

Following the meeting, the Committee agreed to write to Audit Scotland to ask you for further details of your interactions with these two colleges and what impact, if any, this would have had on their ability to file their accounts on time.

The Committee would welcome a response as soon as possible, and no later than **20 May 2025**.

**DOUGLAS ROSS MSP**  
**CONVENER**

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