

27 October 2025

Richard Leonard MSP
Convenor
Public Audit Committee
The Scottish Parliament
Edinburgh
EH99 1SP

Dear Convenor

I am writing to inform you that I intend to publish a report under Section 22 of the Public Finance and Accountability (Scotland) Act 2000 on the 2024/25 audit of Historic Environment Scotland.

This relates to weaknesses in governance and financial management arrangements identified by the appointed auditor. I am also concerned that Historic Environment Scotland has operated without an Accountable Officer for an extended period and that aspects of wider leadership instability is impacting on its culture and operation.

Due to the absence of the Accountable Officer and the critical role they perform in the preparation and approval of the annual report and accounts, the 2024/25 audit has been unable to conclude in line with the agreed timetable. We have still to agree with Historic Environment Scotland when Scottish Ministers will lay the annual report and accounts, together with the Section 22 report, but I would expect this to take place in December 2025. If there is going to be a delay to the statutory laying deadline of 31 December 2025, I will write to the Committee.

As you know, I do not routinely inform the Public Audit Committee in advance of my intentions to publish Section 22 reports, but felt that this was necessary given the ongoing public and Parliamentary interest in Historic Environment Scotland. Historic Environment Scotland the Scottish Government sponsor team have been informed of my intentions.

Yours sincerely



Stephen Boyle
Auditor General for Scotland