

4th Floor, 102 West Port, Edinburgh EH3 9DN

Phone: 0131 625 1500

[Email: info@audit.scot](mailto:info@audit.scot)

www.audit.scot

6 November 2025

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

By email

Dear Convener

The 2022/23 Audit of Lews castle College

Thank you for your letter dated 31 October 2025.

I note the progress described by the Principal and Chief Executive of UHI North, West and Hebrides in her letter to the Public Audit Committee dated 17 October 2025.

I am unable to comment further on the content of the Principal and Chief Executive's letter until I have sight of the UHI North, West and Hebrides annual accounts and annual audit report for 2023/24, the completion of which has been further delayed to 31 December 2025.

Following consideration of the annual accounts and annual audit report I will write again to the committee.

With best wishes

Stephen Boyle
Auditor General for Scotland