

27 January 2026

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

Dear Convener

On 14 January 2026, I gave evidence to the Committee on my report, the 2024/25 audit of Historic Environment Scotland. During the session we discussed the personal data breaches that have been reported to the Information Commissioner's Office and the possible sanctions that could be imposed. The Information Commissioner's Office [website](#) confirms the enforcement powers including penalty notices and, for the most serious infringements, fines of up to £17.5 million or 4 per cent of turnover.

I also agreed to come back to the Committee on the role the Scottish Public Finance Manual (SPFM) compared with the requirements of a public bodies scheme of delegation. The SPFM is issued by Ministers to provide overarching guidance on the proper handling and reporting of public funds. Public bodies own governance documents, including the scheme of delegation, should be consistent with the requirements of the SPFM and I would expect any uncertainty to be raised with the Scottish Government to enable resolution.

Your sincerely

Stephen Boyle
Auditor General for Scotland