



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

Joe Griffin
Permanent Secretary
Scottish Government

Cc Shona Riach
Interim Director-General Exchequer, Strategy and Performance.

2 March 2026

Dear Mr Griffin

The 2024/25 audit of Historic Environment Scotland

As you are aware, the Auditor General for Scotland (AGS) [published a section 22 report](#) on the 2024/25 audit of Historic Environment Scotland (HES) on 16 December 2025. The Public Audit Committee took evidence from the AGS on his report at [its meeting on 14 January 2026](#), and from Historic Environment Scotland and the Scottish Government at [its meeting on 6 February 2026](#). We also raised the matter with you, in your role as Principal Accountable Officer, at our evidence session with you on the 2024/25 audit of the Scottish Government Consolidated Accounts at our meeting on 6 February 2026.

The Committee closed its scrutiny of the report at its meeting on 6 February 2026, and in doing so, agreed to write to you and to the Constitution, Europe, External Affairs and Culture Committee to draw your attention to key issues arising from its scrutiny.

Lack of Accountable Officer

The AGS's section 22 report highlighted that HES did not have an Accountable Officer in place for almost six months, which is inconsistent with the requirements of the Scottish Public Finance Manual (SPFM). The report explains that—

“In line with the Scottish Public Finance Manual, if it becomes clear that the Accountable Officer will not be able to discharge their duties for a period of four or more weeks, then the Principal Accountable Officer should be notified to enable a substitute Accountable Officer to be appointed”.

In his report the AGS states that it is unacceptable that HES operated without an Accountable Officer for this length of time. We raised this with you during our

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Email publicaudit.committee@parliament.scot. We welcome calls through Relay UK and in BSL through Contact Scotland BSL.

evidence session on 6 February and you explained that despite the Scottish Government Sponsorship Team attempting to ensure that an interim Accountable Officer was appointed, there were a “number of pretty extraordinary constraints” that prevented this from happening.

When exploring these constraints, we also heard from the Scottish Government’s Director-General Exchequer, Strategy and Performance that—

“Given that a permanent finance director was not in place and that a number of the senior members of the team were subject to investigations into their behaviour—as you would expect, given some of the press reporting—it was not appropriate to appoint any of those people as the accountable officer”.

The Scottish Government’s Director for Culture and Affairs further explained that the option of appointing an external candidate as interim Chief Executive and Accountable Officer had been explored. A candidate preferred by the Board had been identified and the Scottish Government confirmed to the Board that it was happy to appoint the person as Accountable Officer, however the appointment did not progress. The witnesses were unable to provide a reason why the appointment was not made and it does not appear that the Board’s decision was recorded.

The Committee understands that the situation may have been further complicated by the fact that HES’s Governance Framework¹ states that the Principal Accountable Officer will designate HES’s Chief Executive as its Accountable Officer. This meant that an interim Chief Executive had to be appointed before an Accountable Officer designation could be made. Whereas the model Framework document provided by the SPFM² appears to provide more flexibility as it suggests that—

“The Principal Accountable Officer for the Scottish Administration will designate a senior official in [Name of Executive NDPB], usually this will be the Chief Executive unless there are specific reasons not to, as the Accountable Officer”.

The Committee agrees with the AGS that it was unacceptable that HES did not have an Accountable Officer for almost six months and notes the various constraints that led to this. The Committee asks the Scottish Government to consider revising the Scottish Public Finance Manual to provide clarity on the approach to be taken, when there are no appropriate senior members of staff in a public body who can be appointed as interim Accountable Officer, in the absence of the Accountable Officer.

The Committee also recommends that the Scottish Government and HES consider reviewing the Governance Framework document to provide additional flexibility over who may be appointed as Accountable Officer in the future.

¹ <https://www.historicenvironment.scot/media/d21nj2j/hes-framework-document.pdf>

² <https://www.gov.scot/publications/scottish-public-finance-manual/accountability/accountability/>

Sponsorship

Despite reassurances from the Scottish Government at the meeting on 6 February 2026 that 'deep dives' had been undertaken into the risks around public sector bodies, following the AGS's section 22 reports on the Water industry Commission for Scotland where similar 2 were identified with the actions of the Senior Leadership and the Board, the Committee remains concerned that these behaviours may have continued across the public sector.

While we are aware there are matters that are considered to be for the management of the public body to address, we ask at what point does the Scottish Government consider it is appropriate to intervene when it is clear that public money is being misused or that senior management, including the Board, are failing to meet their responsibilities?

We support the view set out by the AGS in his s22 report on the 2024/25 Scottish Government Consolidated Accounts³ that—

“I expect the Scottish Government to continue to work to ensure that sponsorship gets the visibility and scrutiny it requires. I have asked the audit team to closely monitor sponsorship arrangements. Key to this is ensuring they strike the right balance between oversight and assurance, and the responsibilities of the appointed Accountable Officers.”

However, we believe this should go further and that the Scottish Government should be able to directly intervene on behalf of Scottish Ministers and take whatever action is necessary to safeguard public money when serious concerns have been identified by the Sponsorship Team.

We also intend to highlight this letter in our Legacy Report for our successor Committee.

Yours sincerely,



Richard Leonard MSP

Convener

³ https://audit.scot/uploads/2025-10/s22_251030_scottish_consolidated.pdf