

Martin Boyle
Executive Director
Glasgow Colleges' Regional Board
By email only

16 December 2020

Dear Mr Boyle

Call for evidence: review of coherent provision and sustainability of Glasgow college region

Thank you for inviting Audit Scotland to submit evidence to inform Glasgow Colleges' Regional Board's (GCRB) review of coherent provision and sustainability in further and higher education in the college region.

As you are aware, the Auditor General for Scotland (AGS) appoints the external auditor for GCRB, who undertakes the Board's annual audit on his behalf. In 2016, the AGS reported to the Scottish Parliament on matters relating to governance in GCRB that were raised during the [2014/15 annual audit](#).

Where appropriate, Audit Scotland reports on arrangements in GCRB on behalf of the AGS through performance audit reports. Most recently, Audit Scotland reported on progress in the three multi-college regional strategic bodies, including GCRB, in its report on [Scotland's Colleges 2018](#).

I note that the findings from these reports are reflected in the Scottish Funding Council's review of GCRB that was published in October 2020. As Audit Scotland has not undertaken any further audit work on arrangements in GCRB, we do not have any additional evidence to add to the review at this initial stage.

We would welcome the opportunity to engage with you at a later stage of the review, in particular to discuss the implications of any proposed changes to governance, financial management or audit arrangements.

Yours sincerely



Fraser McKinlay
Director Performance Audit and Best Value