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Your ref:

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Please reply to: ross.mclauchlan@wyliebisset.com



Gary Cocker
Assistant Clerk to the Committee
Public Audit Committee
Room T 3.60
The Scottish Parliament
EDINBURGH
EH99 1SP

168 Bath Street
Glasgow
G2 4TP

Tel: 0141 566 7000
Fax: 0141 566 7001
www.wyliebisset.com

DX 512406
Glasgow Bath Street

LP - 6
GLASGOW 1

Dear Gary

The 2013/14 audit of Coatbridge College: Governance of severance arrangements

Further to attendance at the Public Audit Committee by Allister Gray on behalf of Wylie & Bisset LLP, we have read the Official Reports of the meetings on 18 November 2015 and 25 November 2015 and we would like to assist the Committee with the following clarifications.

In relation to the meeting of 18 November 2015:

At columns 8, 19 and 22 of the Official Report, the meeting on the 28 October 2013 to which reference was made by Mr Banks was an informal meeting. Our recollection is/our note of the meeting records is that the only comment made in relation to severance at that meeting was in relation to Biggart Baillie being consulted on the matter and that they in turn might ask internal audit for their opinion. Wylie & Bisset, acting as internal auditors, were never asked to look at the details of any severance packages by either Biggart Baillie or the College.

In relation to the meeting of 25 November 2015:

At columns 17, 18, and 19 of the Official Report Mr Doyle makes reference to internal audit being aware of a severance package. We were aware that there would be a severance package for the Principal as he was leaving the College however we were not aware of any of the specific details of that package. We were not engaged in relation to reviewing the severance packages.

We hope that the Committee find these clarifications of assistance.

Yours sincerely

Ross McLauchlan
Partner

For and on behalf of Wylie & Bisset LLP

Partners:

Thomas McGuire BA CA
Ross McLauchlan BAcc CA
Allister Gray BAcc CA
Barry D Law CA
Donald McKinnon FIPA MABRP
Lorna Wylie BA CA
Jenny Simpson
BSc (Hons) FCA DChA
Andrew Cowling FCCA
BEng (Hons)
Gordon Chalmers FIPA MABRP
James Muir BAcc CTA
Scott Gillon BA (Hons) FCCA

Associate:

Graham Gillespie BA

Directors:

Financial Services
Fraser Thomson ACII

Information Technology
Allan O'Hagan BA

Tax

Gordon Stevenson BA CA CTA
Catherine McManus BA (Hons) CTA

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Registered Office: 168 Bath Street, Glasgow, G2 4TP

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