

Date: 10 November 2015

**Wylie<sup>+</sup>Bisset LLP**

Chartered Accountants, Business & Tax Advisers

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**

Thank you for your letter dated 9 November 2015 in relation to the above.

In relation to meetings of the Audit Committee at Coatbridge College, my colleagues have confirmed that a representative of Wylie & Bisset attended Audit Committee meetings on 14 March 2013, 4 June 2013 and 4 October 2013. My colleagues have confirmed based on their recollection that no matters in relation to severance arrangements were discussed at these meetings.

In relation to the electronic transcript, I would make the following comments:

On page 37, the first paragraph refers to me as 'former internal auditor at Coatbridge College'. I was the engagement partner for New College Lanarkshire from January 2014 and one of my colleagues was the Engagement Partner for Coatbridge College. My colleague has confirmed the factual accuracy of the Wylie & Bisset transcript in so far as it relates to Coatbridge College in relation to the period prior to 31 October 2013.

On page 42, in response to the Convenor's question 'So you became aware of the payment after it had been made. How did you become aware of it?' I can confirm that Wylie & Bisset were aware that there would have been a payment to the Principal of Coatbridge College but not the details of the payment. We became aware of the details of the payment when we undertook the review of severance arrangements as part of our internal audit work at New College Lanarkshire which commenced in April 2014.

I also enclose a completed copy of the questionnaire as requested.

Yours sincerely

Allister Gray  
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

Wylie & Bisset LLP, a limited liability partnership, is registered in Scotland (No. SO 301911)  
Registered Office: 168 Bath Street, Glasgow, G2 4TP  
Where the expression "partner" is used this means a member of Wylie & Bisset LLP

Insolvency Permits issued by the Insolvency Practitioners' Association

Registered to carry on Audit Work and a range of Investment Business Activities in the UK by the Institute of Chartered Accountants of Scotland.  
Details of our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference F0590  
Office in Oban