AUDITOR GENERAL

News release

For immediate release

HES making progress but pace must increase

Historic Environment Scotland (HES) has taken action to address its organisational weaknesses, but more work is needed.

The Auditor General reported on HES's leadership issues in 2025, as well as a range of governance and financial management deficiencies. Since then, HES has:

- reviewed its procurement practices, and electronic purchasing card and expenses policies
- audited its arrangements for ticket allocation, gifts, and hospitality
- and put in place a register of interests for the Executive Leadership Team.

However, HES needs to do more work to fully implement and embed new policies and the required improvements.

HES's Chief Executive and Chair of the Board both left in 2026, with interim appointments made to replace them. This continuing period of change and instability has likely impacted on how quickly HES has been able to make improvements.

An independent organisational and cultural review was also commissioned by HES as part of its response to the 2024/25 audit. The review was published in June 2026 and made 30 recommendations.

Stephen Boyle, Auditor General for Scotland, said:

'Historic Environment Scotland has taken action to investigate and begin to address the weaknesses I reported on in 2025.

'However, ongoing leadership instability, along with other challenges, has had an impact on improvements being put in place.

'It's now important that my recommendations, and those of the independent review, are fully implemented at pace by HES.'

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Notes to Editor:

1. The Chair of HES's Board resigned in July 2026, and an Interim Chair was appointed for up to one year.

2. The Chief Executive Officer left in September 2026, and the temporary Chief Operating Officer was appointed as Interim CEO.

3. Five new non-executive board members were appointed in October 2026.

4. The Auditor General's 2025 s22 report on Historic Environment Scotland is available on the Audit Scotland website: The 2024/25 audit of Historic Environment Scotland | Audit Scotland

5. Audit Scotland has prepared this report for the Auditor General for Scotland. All Audit Scotland reports published since 2000 are available at www.audit.scot

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