



The Scottish Parliament
Pàrlamaid na h-Alba

Stephen Boyle
Auditor General for Scotland

Public Audit Committee
Room T3.60
The Scottish Parliament
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Dear Stephen,

As you know, one of the key conclusions of the Committee's report, [New vessels for the Clyde and Hebrides: Arrangements to deliver vessels 801 and 802](#) was the importance of establishing how £128.25 million of public money was spent by the former company, Ferguson Marine Engineering Limited (FMEL) to deliver the vessels.

The Committee recently considered correspondence received from the Deputy First Minister and Cabinet Secretary for Economy and Gaelic, setting out how the Scottish Government intends to arrange for the financial records of the former company, Ferguson Marine Engineering Limited (FMEL) to be audited.

The Committee notes that this will involve the Scottish Government providing FMEL's accounting records to independent accountants, who will conduct a forensic examination and produce a report. The Committee further notes that this approach has been "agreed with Audit Scotland as meeting their request."

In light of this approach, the Committee asks—

- **what role, if any, you will have in the forensic examination that will be undertaken by independent accounts.**

- **how you intend to use the findings of the forensic examination to report to the Public Audit Committee, recognising the Committee's role in considering reports laid before Parliament by you, as the Auditor General for Scotland.**

You may wish to note that the Committee has also written to the Deputy First Minister and Cabinet Secretary for Economy and Gaelic to establish further information about the terms of the forensic examination, including the timescales for this work.

The Committee requests a response by **25 July 2024**.

Yours sincerely,

Richard Leonard MSP
Convener