

**Cabinet Secretary for Transport**

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Convener

Net Zero, Energy and Transport Committee

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15 December 2025

Dear Convener,

When I attended Committee on 9<sup>th</sup> December 2025, I indicated that I would provide further information on companies in the same position as ScotRail that are privately audited within the Transport portfolio. At present, the accounts of David MacBrayne Limited and its subsidiary CalMac Ferries Limited, which delivers the Clyde and Hebrides Ferry Services contract, are audited by private auditors. Similarly, the accounts of Caledonian Maritime Assets Limited and Highlands and Islands Airports Limited are also audited by private auditors.

Transport Scotland has been progressing work to enable Scottish Ministers to make section 483 orders on these bodies, which is necessary for bringing the auditing of their accounts under the ambit of the Auditor General for Scotland. As part of this, my officials have been engaging the companies and Audit Scotland to discuss the approach and timing. Given the forthcoming Scottish Parliamentary elections, it is anticipated that the necessary orders will be laid once the new Parliament is formed next year.

Yours sincerely,

**FIONA HYSLOP**  
**Cabinet Secretary for Transport**

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