

Cabinet Secretary for Wellbeing Economy, Fair Work  
and Energy  
Rùnaire a' Chaibineit airson Eaconamaidh do Mhath  
Dhaoine, Obair Chothromach is Cumhachd  
Neil Gray MSP  
Niall Gray BPA



Scottish Government  
Riaghaltas na h-Alba  
gov.scot

T: 0300 244 4000  
E: [scottish.ministers@gov.scot](mailto:scottish.ministers@gov.scot)

Richard Leonard MSP  
Public Audit Committee  
Room T3.60  
The Scottish Parliament  
EDINBURGH  
EH99 1SP

Email: [publicaudit.committee@parliament.scot](mailto:publicaudit.committee@parliament.scot)

4 October 2023

Dear Richard,

Thank you for your letter of 11 September 2023. I note the Committee's request for Scottish Government to reconsider what information can be made publicly available in relation to the two independent reports on the funding and future options for Ferguson Marine (Port Glasgow) (Holdings) Limited (FMPG) and the due diligence work that was used to inform a value for money assessment on the completion of vessel 802 at FMPG.

At my request, Officials have reviewed the position explained previously by both the Director-General Economy and myself and reconfirmed the view that at this stage, the content of the reports remain commercially sensitive in respect of the future success of FMPG and may cause harm to the interests of commercial external advisors on whose frank advice the Scottish Government depends. This position is being kept under constant review as part of Scottish Government's commitment to supporting the Committee in an open and transparent way, and our legal obligation to Freedom of Information, and I will ensure that they are released to the Committee as soon as it is judged that they are no longer commercially sensitive.

I note the Auditor General for Scotland's (AGS) confirmation that he does not consider that he has the necessary statutory powers to undertake a forensic analysis of the records of Ferguson Marine Engineering Limited (FMEL) because FMEL is not a specified body subject to powers under section 23 of the Public Finance and Accountability (Scotland) Act 2000.

I have asked Officials to consider and advise on the Committee's request for Scottish Ministers to make a competent order to specify FMEL as a body on which the AGS could

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

**INVESTORS IN PEOPLE**<sup>™</sup>  
We invest in people Silver



initiate an examination under section 23. A further response will follow as soon as a decision has been made.

Yours sincerely,

**NEIL GRAY**

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See [www.lobbying.scot](http://www.lobbying.scot)

St Andrew's House, Regent Road, Edinburgh EH1 3DG  
[www.gov.scot](http://www.gov.scot)

**INVESTORS IN PEOPLE**™  
We invest in people Silver

