



The Scottish Parliament
Pàrlamaid na h-Alba

Stephen Boyle
Auditor General for Scotland

By email only

Public Audit Committee
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The Scottish Parliament
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15 December 2023

New Vessels for the Clyde and Hebrides: Arrangements to deliver vessels 801 and 802

Dear Stephen,

As you are aware, the BBC Disclosure investigation on vessels 801 and 802 raised serious concerns about the procurement procedure for both vessels. In response, Caledonian Maritime Assets Limited (CMAL) instructed its solicitors to appoint a King's Counsel to conduct an independent investigation into the allegations made in the programme.

Your correspondence to the Committee in May 2023 and August 2023 confirmed that once the independent investigation was complete, you would consider whether “further audit work would add value to public understanding and parliamentary scrutiny of the procurement process, and what the scope and timing of any further work should be”.

On 18 October 2023, CMAL published the King's Counsel report: Procurement of vessels 801 & 802 Allegations of Fraud in full. At its meeting on 26 October 2023, the Committee considered the report, and agreed to seek a full formal response to its conclusions from CMAL, Transport Scotland and the Cabinet Secretary for Wellbeing Economy, Fair Work and Energy. The Committee considered these responses at its

meeting on 14 December 2023 and noted the commitment from both the Cabinet Secretary and Transport Scotland to cooperate fully with any further audit work you consider is necessary following your review of the report.

The Committee is now keen to establish whether in light of the King's Counsel report findings, you intend to undertake an audit of the entire procurement procedure for vessels 801 and 802, in line with the recommendation made in the Committee's report, [New vessels for the Clyde and Hebrides: Arrangements to deliver vessels 801 and 802](#).

The Committee would be grateful for a response by **26 January 2024**.

Yours sincerely,

**Richard Leonard MSP,
Convener**