



The Scottish Parliament
Pàrlamaid na h-Alba

Public Audit Committee

Gregor Irwin
Director General Economy
Scottish Government

13 November 2025

Dear Gregor

Strategic Commercial Assets Division: Transparency Review

At its meeting on 29 October 2025, the Public Audit Committee considered your letter of [6 October 2025](#) and accompanying update on the implementation of the recommendations of the Transparency Review.

The Committee welcomes the progress made in taking forward the recommendations of the Transparency Review and recognises the significant steps that have been taken to strengthen transparency across SCAD's work. Members noted and welcomed the establishment of the Transparency Assurance Panel and the publication of new web content, which together represent important progress towards more open and consistent access to information.

However, the Committee remains disappointed that the Scottish Government's current approach does not yet fully reflect the Committee's recommendation that shareholder authorisations should be afforded the same degree of transparency and public reporting as written authorities. The Committee believes that such an approach would provide Parliament with the same level of clarity and assurance expected in other areas of public spending.

While we welcome your ongoing commitment to continuous improvement, the Committee hopes that further consideration will be given to how transparency and accountability in this area can be strengthened to ensure full parity of treatment.

We look forward to receiving further updates as they become available.

Yours sincerely,

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Richard Leonard

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Convener