

Deputy First Minister and Cabinet Secretary for
Finance and Local Government
Leas-Phrìomh Mhinistear agus Rùnaire a' Chaibineit
airson Ionmhas agus Riaghaltas Ionadail
Jenny Gilruth MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

T: 0300 244 4000
E: scottish.ministers@gov.scot

Clare Haughey MSP
Convener
Finance and Public Administration Committee
Scottish Parliament
FPA.committee@parliament.scot

17 September 2026

Dear Clare,

I am writing to inform the Finance and Public Administration Committee that the Scottish Government will today publish its response to the UK Covid-19 Inquiry's 3 report, which examined the impact of the Covid-19 pandemic on the healthcare systems of the four nations.

The response reflects extensive cross-government collaboration and engagement with those most affected by the pandemic. In particular, I would like to acknowledge the valuable contributions provided by the Covid Inquiries Response Engagement Group (CIREG), established by my predecessor and which I now have the privilege of chairing. The perspectives shared by representatives of bereaved families, disabled people, minority ethnic communities, older people and other groups disproportionately affected by the pandemic have helped to shape our response.

Our response sets out the actions we will take in relation to each recommendation relevant to the Scottish Government, including implementation timescales and accountable officers. We will publish regular progress updates, with the first due by May 2027.

The response will be available on the Scottish Government website at: [UK Covid-19 Inquiry - Module 3 report: Scottish Government response](#)

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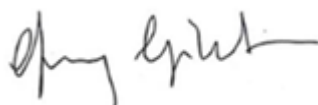
St Andrew's House, Regent Road, Edinburgh EH1 3DG
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I hope the Committee finds this information helpful. I am also copying this letter to the Economy, Tourism and Energy, Equalities, Human Rights and Civil Justice, Health, Care and Sport, Public Audit and Public Service Reform Committees, and to the Presiding Officer, given the relevance of the Module 3 report across a number of parliamentary committees and for wider parliamentary awareness.

Yours sincerely,



JENNY GILRUTH

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