

24 July 2023

Richard Leonard MSP
Convener
Public Audit Committee
Scottish Parliament

By email

Dear Convener

Written Authority: Completion of vessel 802

Thank you for your letter of 26 June 2023. As you note, the Scottish Government's external auditors will continue to monitor the cost of delivering both vessels 801 and 802 as part of their annual audit work. This will include consideration of the due diligence work and the process involved in the issuing of the Written Authority. The audit team's work on this issue is progressing and they will report on their findings as appropriate in the 2022/23 annual audit report. I would also expect this to feature in my S22 report on the 2022/23 audit of the Scottish Government Consolidated Accounts.

As I advised the committee in my previous correspondence of 18 May, I also intend to prepare a further report examining the full cost of the project once the vessels have been completed.

I hope the committee finds this information helpful.

Yours sincerely

Stephen Boyle
Auditor General for Scotland