

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  
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Richard Leonard MSP  
Convenor  
Public Audit Committee  
[publicaudit.committee@parliament.scot](mailto:publicaudit.committee@parliament.scot)

30 June 2023

Dear Richard,

Thank you for inviting me to give evidence to the Committee around the recent use of Written Authority for the completion of Hull 802 at Ferguson Marine Port Glasgow (FMPG).

I indicated early on during the Committee session that I would provide a timeline of the process involved in reaching my decision to provide Written Authority to the Accountable Officer, Gregor Irwin.

The Committee will be aware that the Scottish Government commenced a due diligence exercise following the significant increase in cost provided by the CEO of FMPG. This process began on 27 September 2022 and concluded when I provided my statement to the Scottish Parliament on 16 May 2023. The key dates are as per the below:

Due Diligence Start	27 September 2022
Written Authority Requested	13 May 2023
Due Diligence Complete	13 May 2023
Written Authority Provided	14 May 2023
Ministerial Statement to Parliament	16 May 2023

Further to this, the table below is a timeline pulled together by my officials of the events on the lead up to my decision to provide the Accountable Officer with Written Authority:

27 September	Scottish Government officials received revised cost estimated from CEO of FMPG
9 December	Due diligence interim report received from Commercial Advisers
10 March	Regular update sent to Ministers
13 March	Ministerial meeting to discuss latest advice from officials
4 April	Ministerial meeting to discuss Ferguson Marine

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6 April	Economic Impact Assessment draft report received from Commercial Advisers
18 April	Final draft report received from Commercial Advisers
21 April	Regular update sent to Ministers
24 April	Ministerial meeting to discuss latest advice from officials
3 May	Ministerial meeting to discuss latest advice from officials
5 May	Regular update sent to Ministers
10 May	Ministerial meeting to discuss latest advice from officials
12 May	Regular update sent to Ministers which included draft Written Authority request and draft Written Authority
13 May	Final Written Authority request submitted by DG Economy to Ministers.
14 May	<ul style="list-style-type: none"> <li>- Latest update sent to Ministers</li> <li>- Ministerial meeting to discuss latest advice from officials</li> <li>- Written Authority provided to DG Economy from Cabinet Secretary</li> </ul>
16 May	<ul style="list-style-type: none"> <li>- Accountable Officer provided the letter to the Auditor General</li> <li>- Accountable Officer provided a letter to Public Audit Committee</li> <li>- Ministerial Statement on Written Authority</li> </ul>

As I stated at committee, I took the decision not to publish the reports received from external advisors because of the commercial sensitivity of their contents. The First Minister and Deputy First Minister are aware of the reasons behind this decision.

Officials in the Scottish Government will continue to work with colleagues in Audit Scotland to furnish them with the necessary details about the Accountable Officer assessment process and will cooperate fully in providing information required to the Auditor General.

I hope this information provides the committee with a certain level of assurance of the lengthy engagement that myself and Ministerial colleagues had with officials from across Government before I considered and provided Written Authority.



**NEIL GRAY**

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