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Richard Leonard  
Public Audit Committee  
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02 April 2024

Dear Richard,

Thank you for your correspondence of 28 February. I am aware of the Committee's keen interest in the new vessels being built for the Clyde and Hebrides and look forward to continuing the constructive engagement between Scottish Ministers and your Committee on this matter.

### **Forensic analysis of FMEL's financial records**

I thank the Committee for their continued forbearance with this matter. The mechanism to designate the former Ferguson Marine Engineering Limited (FMEL) as a public body under Section 23 of the Public Finance and Accountability Act 2000 is complex given that FMEL are no longer a legal entity. However, I hope to have a final update for the Committee on this matter before the end of April.

### **Shareholder Authorisation**

There is currently no timescale for a decision on whether to accept the broad principle of publishing shareholder authorisations. Ministers will update the Committee as this progresses.

### **Use of Non-Disclosure Agreements**

I would like to reiterate the position that Scottish Ministers are committed to openness and transparency wherever possible. As previously explained to the Committee, the Scottish Government have entered into ten Non-Disclosure Agreements (NDAs) relating to Ferguson Marine. The then Cabinet Secretary for Wellbeing Economy, Fair Work and Energy shared details of one of these NDAs in a letter to the Committee of 26 January 2024, and confirmed that the NDA had been superseded. The remaining nine NDAs relate to ongoing work and we are not able to share further information on these NDAs at this time. I can, however, commit to publishing as much information about these NDAs as possible, once the relevant commercial sensitivities are no longer a live matter.

**MÀIRI MCALLAN**

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