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Contract

Examination of FMEL Financial Records

Scottish Government

F20: Modification notice

Notice identifier: 2025/S 000-067495

Procurement identifier (OCID): ocds-h6vhtk-04897e

Published 22 October 2025, 1:57pm

Section I: Contracting authority/entity

I.1) Name and addresses

Scottish Government

Victoria Quay

Edinburgh

EH6 6QQ

Email

Sarah.Withers@gov.scot

Country

United Kingdom

NUTS code

UKM - Scotland

Internet address(es)

Main address

<http://www.scotland.gov.uk>

Buyer's address

https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA10482

Section II: Object

II.1) Scope of the procurement

II.1.1) Title

Examination of FMEL Financial Records

Reference number

CASE/719931

II.1.2) Main CPV code

- 79212100 - Financial auditing services

II.1.3) Type of contract

Services

II.2) Description

II.2.2) Additional CPV code(s)

- 79212000 - Auditing services

II.2.3) Place of performance

NUTS codes

- UKM - Scotland

II.2.4) Description of the procurement at the time of conclusion of the contract:

As a result of the Public Audit Committee's (PAC) response to Audit Scotland's report on New Vessels for the Clyde and Hebrides Arrangements to Deliver Vessels 801 and 802, the PAC have requested a forensic analysis of accounting records of the former legal entity, Ferguson Marine Engineering Limited (FMEL).

II.2.7) Duration of the contract, framework agreement, dynamic purchasing system or concession

Duration in months

21

II.2.13) Information about European Union Funds

The procurement is related to a project and/or programme financed by European Union funds: No

Section IV. Procedure

IV.2) Administrative information

IV.2.1) Contract award notice concerning this contract

Notice number: [2025/S 000-004669](#)

Section V. Award of contract/concession

Contract No

CASE/719931

Title

Examination of FMEL Financial Records

V.2) Award of contract/concession

V.2.1) Date of conclusion of the contract/concession award decision:

9 January 2025

V.2.2) Information about tenders

The contract/concession has been awarded to a group of economic operators: No

V.2.3) Name and address of the contractor/concessionaire

Grant Thornton UK LLP

30 Finsbury Square

London

EC2A 1AG

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

V.2.4) Information on value of the contract/lot/concession (at the time of conclusion of the contract;excluding VAT)

Total value of the procurement: £95,000

Section VI. Complementary information

VI.3) Additional information

(SC Ref:813142)

VI.4) Procedures for review

VI.4.1) Review body

Edinburgh Sheriff Court

27 Chambers Street

Edinburgh

EH1 1LB

Country

United Kingdom

Section VII: Modifications to the contract/concession

VII.1) Description of the procurement after the modifications

VII.1.1) Main CPV code

- 79212100 - Financial auditing services

VII.1.2) Additional CPV code(s)

- 79212000 - Auditing services

VII.1.3) Place of performance

NUTS code

- UKM - Scotland

VII.1.4) Description of the procurement:

As a result of the Public Audit Committee's (PAC) response to Audit Scotland's report on New Vessels for the Clyde and Hebrides Arrangements to Deliver Vessels 801 and 802, the PAC have requested a forensic analysis of accounting records of the former legal entity, Ferguson Marine Engineering Limited (FMEL)

VII.1.5) Duration of the contract, framework agreement, dynamic purchasing system or concession

Duration in months

21

VII.1.6) Information on value of the contract/lot/concession (excluding VAT)

Total value of the contract/lot/concession:

£95,000

VII.1.7) Name and address of the contractor/concessionaire

Grant Thornton UK LLP

30 Finsbury Square

London

EC2P 2YU

Country

United Kingdom

NUTS code

- UK - United Kingdom

The contractor/concessionaire is an SME

No

VII.2) Information about modifications

VII.2.1) Description of the modifications

Nature and extent of the modifications (with indication of possible earlier changes to the contract):

The volume and structure of the data to be analysed under this contract was held by a third party and proved to be considerably greater and less structured than previously advised. As a result of this while the overall nature and scope of the contract has remained unchanged, additional staff time and resource has been required to undertake the required services. The modification to the contract reflects the increased staff time and associated costs of this.

VII.2.2) Reasons for modification

Need for additional works, services or supplies by the original contractor/concessionaire.

Description of the economic or technical reasons and the inconvenience or duplication of cost preventing a change of contractor:

A modification to the existing contract is deemed necessary on the grounds of technical complexity and economic efficiency. The incumbent supplier has developed bespoke analytical tools and acquired a detailed operational understanding of legacy data infrastructure comprising undocumented digital systems and unstructured physical records. Discontinuing their engagement at this stage would not only present a material risk of data loss or misinterpretation but would also result in substantial duplication of effort, operational disruption, and inefficient use of public funds. Furthermore, transitioning to an alternative provider would necessitate extensive re-familiarisation and replication of previously completed work, undermining value for money.

VII.2.3) Increase in price

Updated total contract value before the modifications (taking into account possible earlier contract modifications, price adaptations and average inflation)

Value excluding VAT: £95,000

Total contract value after the modifications

Value excluding VAT: £140,000