
**Scottish Parliament
Election Accounts:
2010-11 Account**

Returning Officers' Expenses
(For the year ended 31 March 2011)

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(For the year ended 31 March 2011)

Presented to the House of Commons pursuant to Section 7 of
the Government Resources and Accounts Act 2000

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SCOTTISH PARLIAMENT ELECTION ACCOUNTS: 2010-11 ACCOUNT – RETURNING OFFICERS' EXPENSES

1. Foreword

1.1 Statutory Background

The Scotland Act 1998 conferred upon the Secretary of State for Scotland the power to make by Order provisions as to the conduct of elections for membership of the Scottish Parliament. Under this power the Secretary of State made the Scottish Parliament (Elections etc) Order 1999 which provided for the making of regulations to set out the range and scale of fees and expenses which will apply to elections to the Scottish Parliament. Subsequently, the Secretary of State made the Scottish Parliamentary Elections (Returning Officers' Charges) Order 1999 which came into force on 12 April 1999.

In preparation for the second elections to the Scottish Parliament in May 2003, the Secretary of State made the Scottish Parliament (Elections etc) Order 2002 which consolidated amendments made to the legislation since 1999. This Order also provided for the making of regulations to set out the range and scale of fees and expenses which will apply to elections to the Scottish Parliament. Subsequently, the Secretary of State made the Scottish Parliamentary Elections (Returning Officers' Charges) Order 2003 which came into force on 22 January 2003.

In preparation for the third elections to the Scottish Parliament in May 2007, the Secretary of State made the Scottish Parliamentary Elections (Returning Officers' Charges) Order 2007 which came into force on 24 April 2007.

1.2 History of the Account

The account came into effect in February 1999 in order to provide the necessary funding for Returning Officers to conduct the first elections to the Scottish Parliament held on 6 May 1999 and subsequent Scottish Parliament Elections. The elections are financed from the Scottish Block and funds are drawn as required to provide sufficient advances for necessary preparations to be put in hand. Other calls on the account are made by the payment of postal charges to Royal Mail for the delivery of poll cards, the free election material permitted under the Representation of the People legislation, and payments for printing and storage of election stationery. Finally, when Returning Officers' accounts have been approved, any outstanding balances are received or disbursed as appropriate.

The Scotland Office Finance and Elections Team actively encouraged Returning Officers to submit outstanding Scottish Parliament Election Accounts timeously, which resulted in all outstanding Scottish Parliament Election Accounts being settled by 31 March 2010, with the outstanding account balance returned to the Consolidated Fund.

1.3 Main Areas of Receipts and Payments

There were no payments or receipts during 2010-11.

Alisdair McIntosh
Accounting Officer
Scotland Office
12 December 2011

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2. Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Scotland Office to prepare a statement of accounts for each financial year in respect of Returning Officers' expenses for the Scottish Parliamentary Elections. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year-end.

In preparing the accounts, the Accounting Officer is required to observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and prepare the accounts on a going concern basis.

HM Treasury has appointed the Head of the Scotland Office as the Accounting Officer for the Scotland Office. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for the keeping of proper records and for safeguarding the Office's assets, are set out in *Managing Public Money* published by HM Treasury.

3. Statement on Internal Control

3.1 Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the policies, aims and objectives of the Scotland Office, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money*.

3.2. The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Scotland Office for the year ended 31 March 2011 and up to the date of approval of the accounts, and accords with HM Treasury guidance.

3.3 Capacity to Handle Risk

I acknowledge my overall responsibility for the effective management of risk throughout the Scotland Office.

Registers that identify, assess and set out mitigating actions to significant risks are in place across the Scotland Office and are regularly reviewed by the Office Management Group. Risk management is incorporated into the planning and decision making processes, with

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assessment of risk to business objectives documented, along with mitigating actions and reported on through risk registers and other means which are regularly reviewed and updated.

3.4 The Risk and Control Framework

As part of the Ministry of Justice (MoJ) for the period covered by these accounts, the Scotland Office applied the Ministry's Risk Management Policy. The key elements are maintained in the Scotland Office as follows:

- A formal process for identifying, evaluating, managing and reporting risk;
- A system of analysis and reporting that identifies risk to objectives, risk impact and likelihood, current and planned mitigating action and individual risk owners; and
- Formal programme and project management disciplines, incorporating procedures for the management of risk.

The other key elements in the MoJ control system, which are followed, are: regular management information, financial and administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- Approval by the Management Group of the business plans;
- Comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Management Group;
- Regular reviews by the Management Group of periodic and annual financial reports prepared to indicate financial performance against the forecasts;
- Target setting to measure financial and other performance;
- A formal system of financial and other controls, consisting of core control checks with an auditable trail of evidence, and a review and reporting mechanism to provide assurances from Budget Managers, that internal controls are in place and operating effectively; and
- Business Continuity Plans, ensuring that key activities can continue effectively following a disruption and continue to be developed and refined.

The Scotland Office complies with the mandatory requirements on physical, personnel and information/data security as specified by the Cabinet Office in the Hannigan report on Data Handling Procedures in Government. The Scotland Office is compliant with the requirements; and has appointed a Deputy Director as Senior Information Risk Owner (SIRO) and identified Information Asset Owners who report to the SIRO on the assets they control. All staff have undertaken Level 1 Justice Academy e-learning training on Information Assurance and Level 2 training has been undertaken by all Information Asset Owners. During 2010-11 there were no significant control weaknesses or breaches of information that were required to be notified to the Information Commissioner.

3.5 Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Office who have responsibility for the development and maintenance of the internal control framework, and

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comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Management Group and the Audit Committee.

I confirm that all key controls, identified as a result of an assessment of my key business risks and for key financial areas, are in place and have been applied as follows:

- all expenditure / income has been recorded and properly spent / received with regard to propriety and regularity;
- the expenditure / income spent and received comply with law and regulations including those which provide the legal framework within which the Office conducts its activities;
- expenditure has been properly classified and transfers of expenditure between expenditure classifications have only been made in accordance with the Finance Manual;
- there have been no breaches of delegated financial authority;
- budgets are monitored regularly, comparing actual expenditure to forecasts, and variances reported upon;
- controls are in place to ensure that assets of the Office are safeguarded against unauthorised use or disposal;
- there are adequate control procedures in place to guard against fraud;
- there have been no breaches of the Finance Manual regarding hospitality and gifts;
- there have been no losses or special payments that were required to be reported, authorised and recorded in accordance with the Finance Manual; and
- there have been no instances of loss resulting from a weakness in internal financial control.

Alisdair McIntosh
Accounting Officer
Scotland Office
12 December 2011

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Scottish Parliament Election: Returning Officers' Expenses Account 2010-11

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL TO THE HOUSE OF COMMONS**

I certify that I have audited the financial statements of the Scottish Parliament Election: Returning Officers' Expenses Account for the year ended 31 March 2011 under the Government Resources and Accounts Act 2000. These comprise the Receipts and Payments Account, Statement of Balances and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions made thereunder. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Scottish Parliament Election: Returning Officers' Expenses' circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Scotland Office; and the overall presentation of the financial statements.

In addition I read all the financial and non-financial information in the Foreword and the Statement on Internal Control to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the receipts and payments reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the receipts and payments have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

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Opinion on financial statements

In my opinion:

- the financial statements properly present the receipts and payments of the Scottish Parliament Election: Returning Officers' Expenses Account for the year ending 31 March 2011; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Matters for which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns;
or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Amyas C E Morse

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria, London, SW1W 9SP

Date 18 January 2012

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2011

RECEIPTS	Notes	2010-11	2009-10
		£	£
Advances from the Consolidated Fund			
Other Receipts	2	-	<u>11,567.76</u>
Total		-	11,567.76
 PAYMENTS			
Local Authority Claims	3	-	-
Other Expenditure	3	-	-
Total		-	-
 Excess of receipts over payments/ (payments over receipts) before amounts surrendered to the		-	11,567.76
Less: amounts surrendered to the Exchequer in respect of:			
Forfeited Deposits		-	-
Bank Interest (1)		-	12,822.58
Unused Funds		-	<u>267,525.24</u>
Total		-	280,347.82
 Excess of (payments over receipts) in the year		-	(268,780.06)
 STATEMENT OF BALANCES AS AT 31 MARCH 2011			
Balance at the beginning of the period		-	268,780.06
Excess of (payments over receipts)		-	<u>(268,780.06)</u>
Balance at the end of the period	5	-	-

Alisdair McIntosh
Accounting Officer
Scotland Office
12 December 2011

The notes on pages 8 to 10 form part of these accounts.

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Note 1

These accounts have been prepared on a receipts and payments basis in accordance with the accounts direction issued by HM Treasury dated 1 November 2007.

Note 2

Breakdown of Other Receipts

	2010-11	2009-10
	£	£
Refund of final Settlements	-	-
Surplus of Advances	-	-
Bank Interest	-	11,567.76
Total Other Receipts	-	<u>11,567.76</u>

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Note 3 Payments Summary

	Payment to Returning Officers Funding Advance £	Settlement £	Total Local Authority £	Royal Mail £	Other Payments Miscellaneous (1) £	Total Other Payments £	Total £	Prior Year Comparatives £
Scottish Parliamentary Election								
1999 SP General Election	-	-	-	-	-	-	-	-
2007 SP General Election	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
By – Elections	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
Costs not directly attributable to a specific election	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

(1) A breakdown of the miscellaneous payments can be found in Note 4.

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Note 4	2010-11	2009-10
Breakdown of Miscellaneous Expenditure	£	£
	-	-
Total	<u> </u> <u> </u> -	<u> </u> <u> </u> -

Note 5	2010-11	2009-10
Breakdown of Year End Balances	£	£
Amounts due to the Consolidated Fund	<u> </u> -	<u> </u> -
Total	<u> </u> <u> </u> -	<u> </u> <u> </u> -

Note 6

Events After the Reporting Period

In accordance with the requirements of IAS10, events after the year end are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

There were no events to report.



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