

Returning Officers' Expenses, England & Wales

Statement of Accounts 2008-09

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

Ordered by the House of Commons to be printed on 28th January 2010.

LONDON: The Stationery Office
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MANAGEMENT COMMENTARY**Background Information**

1. These accounts cover the year 1 April 2008 to 31 March 2009 and are in a form directed by HM Treasury. Expenditure reported in the accounts relates to Parliamentary elections, being General elections, European Parliamentary elections and Parliamentary by-elections.
2. Parliamentary elections are, by statute, financed from the Consolidated Fund as Standing Services that do not require annual approval by Parliament. The accounts include the expenses of Returning Officers and centrally authorised expenditure on items such as delivery of free election material and purchases of equipment. The forfeited deposits of election candidates receiving less than five percent of votes cast at a General election, or two and a half percent of the votes cast at a European Parliamentary election, are also shown in the accounts as income payable to the Consolidated Fund.

Statutory Basis

3. Under section 29(4) of the Representation of the People Act 1983, as amended by the Representation of the People Act 1991 and the Electoral Administration Act 2006, a Returning Officer at a General election is entitled to recover charges in respect of his services or expenses. There are similar provisions for European Parliamentary elections in regulation 15 of the European Parliamentary Elections Regulations 2004, as amended by the European Parliamentary Elections (Amendment) Regulations 2009.
4. Maximum levels for Returning Officers' fees and expenses in relation to elections reported in this account are set by the following secondary legislation:

SI No.	Name	Effective from
SI 1994 No.1044	The European Parliamentary Elections (Returning Officers' Charges) Order 1994	8 April 1994
SI 1997 No.1034	The Parliamentary Elections (Returning Officers' Charges) Order 1997	8 April 1997
SI 1999 No.1378	The European Parliamentary Elections (Returning Officers' Charges) Order 1999	18 May 1999
SI 1999 No.1377	The European Parliamentary Elections (Local Returning Officers' Charges) Order 1999	18 May 1999
SI 2001 No.1736	The Parliamentary Elections (Returning Officers' Charges) Order 2001	15 May 2001
SI 2004 No.1298	The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2004	7 May 2004
SI 2004 No.1299	The European Parliamentary Elections (Local Returning Officers' Charges) (Great Britain and Gibraltar) Order 2004	7 May 2004
SI 2005 No.780	The Parliamentary Elections (Returning Officers' Charges) Order 2005	23 March 2005
SI 2009 No 1069	The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009	24 April 2009
SI 2009 No 1077	The European Parliamentary Elections (Local Returning Officers' Charges) (England, Wales and Gibraltar) Order 2009	24 April 2009

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5. In addition, the following regulations set out the form in which the accounts are to be submitted, the deadlines and the address to which they should be sent:

Name	Effective from
The Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (England, Wales and Gibraltar) Regulations 2004	May 2004
The Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2005	February 2005

Departmental Responsibility

6. Responsibility for setting and reimbursing the fees and expenses of Returning Officers at Parliamentary elections in England and Wales has been with the Ministry of Justice (MoJ) and its predecessor Departments since 29 May 2002.
7. The Ministry is responsible for policy on the overall criminal, civil, family and administrative justice system, including sentencing policy, as well as the courts, tribunals, prisons, probation, legal aid and constitutional reform.
8. The Finance Shared Services Division (FSSD) of the Department for Communities and Local Government (DCLG) runs the day-to-day operations of the Returning Officers' Expenses on an agency basis for the MoJ.

Review of Activities

9. These accounts have been produced on an accruals basis. The accounts reflect unsettled claims for Parliamentary elections dating back to the 1997 General election. There were three Parliamentary by-elections in 2008-09 and no General or European Parliamentary elections.
10. Election expenses are made up of expenses incurred while conducting Parliamentary elections. Costs include the original accruals for expected claims, revisions of accruals, subsequent settlement differences, central Royal Mail costs, equipment grants, a deduction for election expenses incurred by Returning Officers but not reimbursed by the Consolidated Fund and other miscellaneous election expenditure. Total expenses for 2008-09 were £2.34 million (2007-08: £2.54 million).
11. When a Parliamentary election is held, the anticipated cost of all of the claims expected from Returning Officers are accrued and recognised as election expenses in the accounts. In 2008-09, costs of £262,551 were accrued for by-elections called in year (2007-08: £192,649).
12. Cash is advanced to Returning Officers when the election is called to enable them to arrange the election. Within twelve months of the election the Returning Officers should complete a statement of account, detailing the full actual election costs. The claim is processed and the remaining balance due, over and above the advances, is paid to the Returning Officer.
13. Prior to receipt of the statement of account, the estimated amount due is carried as an accrual in the accounts and the corresponding advances made are held as a

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debtor in the accounts. At 31 March 2009, this accrual amounts to £3.27million (2008: £21.25million) and forms the majority of the creditors balance shown in note 5 to the accounts. At 31 March 2009, the associated advances made stood at £2.80million (2008: £17.91million) and forms the majority of the debtors balance shown in note 4.

14. Once the election has occurred, and prior to receipt of the statement of account, the estimated cost of the election may be revised from the original estimate based on requests submitted for further advances. When this occurs the amounts are shown in note 2 as "revised accruals for elections held in previous years". In 2007-08 these amounted to £76,683. Whilst there were no further advances made in 2008-09, a revised accrual of £148,186 was included for the Luton constituency in respect of the 2004 European election. No advances had been made for this claim.
15. As the accrual is an estimate, the final statement of account that is received from the Returning Officer is likely to be for a different amount to the accrual. The difference between the two is recognised as expenditure in the year of settlement, as opposed to the year of the election. Adjustments made upon settlement of claims are shown in note 2 and amount to £0.99million in 2008-09 (2007-08: £1.88million).
16. In some instances the settlement of the claim will indicate that the Returning Officer should return some of the advances because the final costs were not as high as anticipated. In these cases a debtor invoice is raised giving rise to a debtor in the accounts. These amounts are shown in note 4 and were £33,533 at 31 March 2009 (2008: £74,659).
17. There is a statutory deadline of twelve months for the submission of claims, set out in the Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2005 and the Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (England, Wales and Gibraltar) Regulations 2004. A significant number of Returning Officers fail to submit their accounts within the required twelve months following elections. This matter is discussed further in the Statement on Internal Control, together with weaknesses in the arrangements in place in 2007-08 for monitoring the service level agreement with DCLG and the actions taken in 2008-09 to improve performance.
18. During the year a significant amount of work was carried out by the MoJ Elections and Democracy Division (EDD) to chase outstanding claims. New deadlines for submission were issued to Returning Officers and, where these deadlines were not met, then no further payments will be made to Returning Officers in respect of those claims. The accrual has been reduced for election expenses not reimbursed by the equivalent of the accrued expenses less the advances made in respect of the claim. Accruals for election expenses that will not be reimbursed of £190,957 have been removed from the accounts (note 2).
19. From 24 April 2009 onwards, for General and European Parliamentary elections, the accrued anticipated cost of the claims is taken from the new Charges Orders SI 2009 No 1069 The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009 and SI 2009 No 1077 The European Parliamentary Elections (Local Returning Officers' Charges) (England, Wales and Gibraltar) Order 2009. These Orders revise the way that election accruals and advances are

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calculated. They attempt to standardise the overall cost per voter whilst also giving Returning Officers more freedom to allocate their costs between categories. The Charges Orders list maximum recoverable amounts for each constituency which is the amount accrued. These amounts are no longer revised when further advances are issued, although further advances may still be granted up to 90% of the maximum recoverable amount.

20. Details of the claims received and settled for past elections as at 31 March 2009 are set out in the table below, along with comparative figures for the year ended 31 March 2008. The percentages in the table are based on the number of claims and not their value.

Election	As at 31 March 2009			As at 31 March 2008		
	Received	Settled	Written Off	Received	Settled	Written Off
2005 General Election	98.2%	97.4%	0.0%	85.9%	75.9%	0.0%
2004 European Parliamentary Election	99.2%	97.9%	0.3%	93.3%	90.3%	0.0%
2001 General Election	98.2%	97.2%	0.4%	96.8%	89.8%	0.7%
1999 European Parliamentary Election	98.2%	98.2%	0.7%	94.4%	91.2%	2.3%
1997 General Election	99.3%	98.9%	0.4%	96.8%	91.6%	1.8%

21. At 31 March 2009 the amount of advances still unsupported by settled statements of accounts was £2,800,185 (2008: £17,907,121) (Note 4).
22. During 2007-08 HM Treasury granted approval to write off advances for statements of accounts that had been outstanding for over seven years or where it is established that inadequate accounting records have been maintained. On this basis, losses shown of £1,082,063 were recognised in 2007-08 (Note 8B).
23. In 2008-09 the seven year guideline for writing off claims has been abandoned in favour of a policy of writing off claims only where, after active pursuit, the local authority has confirmed that it is unable to produce a statement of account. A number of claims have been reinstated on the balance sheet, with a net effect of £159,364, where it is considered that statements of account may still be produced (Note 9).

Cost of Elections

24. For future General and European Parliamentary elections, beginning with the 2009 European election in the 2009-10 accounts, the Management Commentary will include a table showing the make-up of the full estimated cost of each election.

Suma Chakrabarti
Accounting Officer,
Ministry of Justice.

Date

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Ministry of Justice (formerly the Department for Constitutional Affairs and the Lord Chancellor's Department) to prepare for each financial year a statement of accounts in respect of the Returning Officers' Expenses, England and Wales in the form and on the basis set out in the Accounts Direction they have provided. The accounts are prepared on an accruals basis. They must give a true and fair view of the state of affairs of the Returning Officers' Expenses, England and Wales at 31 March 2009 and of its income and expenditure, recognised gains and losses, assets and liabilities and cash flows for the financial year then ended.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

HM Treasury have appointed the Permanent Secretary of the Ministry of Justice as Accounting Officer for Returning Officers' Expenses, England and Wales. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Returning Officers' Expenses, England and Wales' assets, are set out in chapter three of Managing Public Money, published by HM Treasury.

STATEMENT ON INTERNAL CONTROL

1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Ministry of Justice's (MoJ's) policies, aims and objectives, 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.

A system of internal control operates in Departmental headquarters, including the Ministry of Justice's Elections and Democracy Division (EDD) (formerly the Electoral Policy Division (EPD)) within MoJ and the Department for Communities and Local Government's (DCLG) Finance Shared Services Division (FSSD).

EDD have the delegated responsibility for managing the performance and compliance of DCLG against the service level agreement (SLA) that governs the provision of financial services by them to MoJ. To the extent that controls are delegated to both EDD and DCLG, I place reliance upon the assurance provided by them in support of this Statement on Internal Control.

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 to 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 Department for the year ended 31 March 2009, and up to the date of approval of the annual accounts, and accords with HM Treasury guidance.

3. Capacity to handle risk

As Accounting Officer I acknowledge my overall responsibility for the effective management of risk throughout the Department.

The Department's Risk Management Strategy, Policy, and Framework document was published in July 2008. It sets out the Department's approach to risk in the achievement of its policies and objectives, along with the formal processes for identifying, evaluating, managing and reporting risk. The policy and framework is available to all staff on the Department's Intranet, and is supported by guidance and targeted training in the form of seminars and workshops.

Registers that identify, assess, and set out mitigating actions to significant risks are in place across the Department's headquarters, Agencies, NDPBs, and Associated Offices. Risks that threaten the achievement of the Department's objectives are reported regularly in Risk Registers at Board, Directorate and Group level for each of the Departmental business areas. Ownership for each risk is assigned to a named individual and risk co-ordinators have been appointed in each of the Department's business areas to support the reporting process.

Risk management is also incorporated into FSSD's day-to-day activities and forward planning. Risk assessments are carried out in accordance with the DCLG risk management guidance and, in relation to the delivery of business objectives, a risk register is maintained and reviewed as part of the business planning and performance reporting process.

4. The risk and control framework

The key elements of the Department's risk management strategy for identifying, evaluating and controlling risk include:

- a) Risk Management Policy and Framework document, which sets out formal processes for identifying, evaluating, managing and reporting risk. Risks that threaten the achievement of the Department's objectives are reported regularly in Risk Registers at Board, Directorate and Group level for each of the Departmental business areas. Ownership for each risk is assigned to a named individual and risk co-ordinators have been appointed in each of the Department's business areas to support the reporting process.
- b) An annual Assurance Statement, from Senior Budget Holders, Agency and Additional Accounting Officers, NDPBs, associated offices, on the development and effectiveness of risk management arrangements.
- c) DCLG (FSSD) provide an annual assurance statement in respect of the financial services provided by them to MoJ. I also draw assurance from the work carried out as part of the DCLG Internal Audit programme and the DCLG Statement on Internal Control.

5. Review of effectiveness

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of internal auditors; the Statement on Internal Control for the DCLG; assurance statements from EDD and, in addition, to comments made by the external auditors in their management letter and other reports.

The key elements of the system of internal control are set out in section 4 above and contribute to my review of the system's effectiveness.

Following a Departmental Internal Audit produced in July 2008 it is apparent that the Department failed to exercise adequate internal control over Returning Officers' Expenses.

Significant Internal Control Issues

I outline below the significant internal control issues for the Returning Officers' Expenses for England and Wales:

A. Late submission of claims by Returning Officers

Last year I set out my concern at the number of Returning Officers who failed to submit claims for reimbursement of the costs of running national elections within the deadlines laid down by statute, and in some cases many years after the relevant election. The late

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submission of claims by Returning Officers has led to the accounts being qualified since 2002-03. The issue was highlighted by the Department's Internal Audit report presented in July 2008, following an investigation to determine the difficulties and barriers faced by Returning Officers in returning claims. However, we have taken a range of steps in the last year, which I will set out in detail below. I am pleased to report that considerable progress has been made.

There is a statutory deadline of twelve months for submission of these claims (set out in the Returning Officers' Accounts (Parliamentary Elections) (England and Wales) Regulations 2005 and the Returning Officers' and Local Returning Officers' Accounts (European Parliamentary Elections) (England, Wales and Gibraltar) Regulations 2004. Following the receipt of accounts, the balance of monies due to Returning Officers is paid from the Consolidated Fund.

The Statement on Internal Control published alongside the Returning Officers' Accounts for 2007-08 set out a range of measures, that I had agreed with the Secretary of State, to deal with the small number of outstanding claims from past elections and to ensure that claims are returned more promptly for future elections. I am pleased to confirm that these measures have been implemented as follows.

To deal with the backlog of accounts from past elections, we have engaged proactively with those local authorities in order to chase outstanding claims:

- For all those authorities with outstanding accounts, we set a final deadline beyond which the Government would refuse to pay any monies outstanding. It was also made clear that where an authority failed to meet this deadline the Returning Officer would remain under a legal duty to account for expenditure even though payment of any balance due would not be made.
- Those authorities that failed to comply were asked to submit by 31 July 2009 those claims still outstanding or, failing that, to provide a full explanation as to why they were unable to do so. Two Returning Officers were given extended deadlines: Lambeth (14 August) and Chesham and Amersham (30 September).
- At 21 September 2009, there were 2 local authorities, responsible for 6 accounts, who had not submitted the outstanding claims or an explanation as to why this was not possible.

To encourage prompt return of accounts after future elections, we have put in place a range of steps.

- For all elections - beginning with the European Parliamentary elections in June 2009 - where accounts are returned by Returning Officers after the 12 month deadline, outstanding amounts will not be paid unless there are genuinely exceptional circumstances.
- Advances made to Returning Officers for the European Parliamentary elections, and for all elections in future, have been reduced (from 75% to 60%) for those who have failed in the past, or fail in the future, to submit their claims on time.

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- Applications for further advances (beyond 60%) will be denied to Returning Officers who at the most recent election failed to submit their claims on time, unless there are genuinely mitigating circumstances.
- Applications for further advances received later than six months after the date of the election will be denied without exception.
- Applications for further advances in excess of 90% of the maximum recoverable amount shown in the Charges Order from any Returning Officer will be denied unless there are genuinely exceptional circumstances.

All of these actions are aimed at promoting compliance with the 12 month deadline. MoJ officials have actively engaged with stakeholders over these measures, in particular, with the 12 Regional Returning Officers (RROs)¹ who co-ordinated the administration of the June 2009 European election at regional level across the United Kingdom. Funding issues were discussed at the monthly meetings of RROs which MoJ chaired. It was agreed with the RROs that their responsibilities included disseminating guidance on election claims, and to encourage prompt submissions of claims by local Returning Officers. In addition, at the AEA conference in February 2009, MoJ officials delivered to electoral administrators a presentation on the new funding arrangements which stressed the statutory requirement to comply with the accounting deadline. MoJ officials highlighted this issue at the SOLACE conference for local authority chief executives in January. The actions were set out in full in the guidance circulated by MoJ to all local Returning Officers prior to the European elections in June 2009.

In addition, the Department has negotiated a new SLA with the Department for Communities and Local Government (CLG) which was signed in December 2008. The terms of the revised SLA were approved by the MoJ's Internal Audit function. The SLA sets clear performance targets and makes the responsibilities and processes for chasing outstanding claims clearer than under the old arrangements. The new SLA requires CLG to provide information on a monthly basis about outstanding claims. This will allow MoJ to publish the information on the MoJ website and through bulletins from the Department to electoral administrators. In addition, under the terms of the SLA, CLG will send reminder letters 6 months after the election to those Returning Officers who have not submitted a claim. A second reminder letter will be sent 6 weeks before the statutory deadline, and a further letter will be sent one month after the deadline has passed to those Returning Officers who have not submitted a claim noting that the deadline has not been met and setting out the consequences of this for the Returning Officer for funding at future elections. In addition, we will be using the information provided monthly by CLG to target Returning Officers direct from MoJ and through the Regional Returning Officers as the deadline approaches, beginning in September 2009.

¹ The governance structure for the delivery of European elections has two levels. The elections are run on the basis of 12 UK electoral regions – Scotland, Wales, Northern Ireland and nine regions in England. In each region, there is a "Regional Returning Officer" who is responsible for the return of MEPs for the region. In Great Britain, beneath those Regional Returning Officers, there are "Local Returning Officers", who are based in local authorities. Local Returning Officers essentially administer the election on the ground, under the direction of the Regional Returning Officers. The Regional Returning Officer has direct responsibility for delivering some aspects of the poll, including the count process.

B. Inadequate monitoring of the service level agreement with CLG

A further significant internal control issue was highlighted by the Department's Internal Audit report presented in July 2008 concerning the returning of claims by Returning Officers. The report concluded that the Department had failed to adequately monitor the SLA that was in operation for 2007-08 with CLG.

As detailed above, the Department has negotiated a new SLA with CLG that sets clear performance targets and makes the responsibilities and processes for chasing outstanding claims very much clearer than under the old arrangements. Following the implementation of the new SLA, MoJ has held monthly monitoring meetings with CLG to ensure that both MoJ and CLG meet their respective responsibilities. This has been supplemented by regular telephone and email contact by MoJ, visits to CLG's offices at Hemel Hempstead, and guidance and training for CLG staff in the management of the new arrangements.

This statement applies to the accounts of the Returning Officers' Expenses for England and Wales. The Statement on Internal Control for the Department as a whole is included within the Ministry of Justice 2008-09 Resource Accounts, which are available from the Stationery Office at: <http://www.tso.co.uk/>

Suma Chakrabarti
Accounting Officer,
Ministry of Justice.

Date_____

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

I certify that I have audited the financial statements of the Returning Officers' Expenses (England & Wales) Accounts for the year ended 31 March 2009 under the Government Resources and Accounts Act 2000. These comprise the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement 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

The Accounting Officer is responsible for preparing the financial statements in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000. I report to you whether, in my opinion, the information which comprises the review of activities in the Management Commentary, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Department has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury is not disclosed.

I review whether the Statement on Internal Control reflects the Department's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or to form an opinion on the effectiveness of the Department's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Management Commentary, other than the review of activities, and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the circumstances, consistently applied and adequately disclosed.

I planned my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

The scope of my examination was limited because some Returning Officers have not yet submitted statements of account showing how they spent money advanced to them or these have been submitted but remain to be settled. As at 19 October 2009, I am unable to verify that advances totalling £379,057 have been applied to the purposes intended by Parliament. I was therefore unable to confirm that the advances received by these Returning Officers were applied to the purposes intended by Parliament and conform to the authorities which govern them.

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Government Resources and Accounts Act 2000 and directions made thereunder by HM Treasury, of the state of the Department's affairs as at 31 March 2009, net operating cost and cash flows for the year then ended;
- the financial statements have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- information which comprises the review of activities included within the Management Commentary is consistent with the financial statements.

Qualified Opinion on Regularity

In my opinion, except for any adjustments that may have been necessary had I been able to obtain sufficient evidence on advances totalling £379,057 for which statements of account have not been provided or settled, in all material respects the expenditure

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and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Details of these matters are explained more fully in my report on pages 15 to 20.

Amyas C.E. Morse

Comptroller and Auditor General

Date

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**RETURNING OFFICERS' EXPENSES (ENGLAND AND WALES) ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

Report of the Comptroller and Auditor General to the House of Commons

Introduction

1. The Ministry of Justice (the Department) is responsible for paying the expenses incurred by Returning Officers for running Parliamentary and European Parliamentary elections, from monies drawn down from the Consolidated Fund, and for preparing annual financial statements in respect of the Returning Officers' expenses. The accounts are prepared on an accruals basis.

Purpose of report

2. The purpose of this report is:
 - to explain the background to the qualification of my audit opinion in respect of the regularity of transactions reported in the Returning Officers' Expenses (England and Wales) accounts for the year ended 31 March 2009;
 - to note the steps the Department have taken and intend taking to improve the control environment and encourage Returning Officers to submit statements of accounts on a timely basis.

My obligations as auditor

3. Under S7 (3)(b) of the Government Resources and Accounts Act 2000, I am required to examine and certify the Returning Officers' Expenses (England and Wales) Accounts and report on them. I am required, under International Standards on Auditing (UK and Ireland), to obtain evidence to give reasonable assurance that the Returning Officers' Expenses (England and Wales) Accounts are free from material misstatement. In forming my opinion I examine, on a test basis, evidence relevant to the amounts, disclosures and regularity of financial transactions in the financial statements and assess the judgements made in the preparation of the financial statements.

Audit opinion

Qualified audit opinion on the regularity of transactions

4. As part of my audit of the accounts, I am required to satisfy myself that the expenditure and income shown in the accounts have been applied to the purposes intended by Parliament and conform to the authorities that govern them; that is, they are "regular". In determining whether expenditure and income conform to the authorities which govern them, I have regard to the legislation

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authorising the financial transactions and relevant regulations issued under the governing legislation.

5. I have qualified my opinion on the Returning Officers' Expenses (England and Wales) Accounts for the year ended 31 March 2009 as the scope of my examination was limited because some Returning Officers have not yet submitted statements of account showing how they spent monies advanced to them or else accounts have been submitted but remain to be settled. I am unable to verify that advanced to those Returning Officers, of £379,057 (comprising £312,382 of unsettled claims and £66,675 of advances written off), have been spent in accordance with the intentions of Parliament.
6. The accounts disclose advances of £2,800,1852 relating to unsettled claims at 31 March 2009 (this excludes £66,675 of advances written off). This balance has reduced to £312,382 as a result of statements of account being received and settled since that date.

Returning Officers and their expenses

7. Section 29 of the Representation of the People Act 1983 provides for election expenses of Returning Officers for Parliamentary and European Parliamentary elections to be met directly from the Consolidated Fund. When an election is called, the Department estimates the likely costs that each Returning Officer will incur. The estimate is based largely on previous election costs adjusted for inflation, changes in voting methods and any other relevant changes. The Department agrees the estimate with HM Treasury so that funds can be made available from the Consolidated Fund.
8. As provided for in the legislation, the Department makes an initial advance to each Returning Officer of 75% of the estimated cost of running the election, including the costs of setting up and staffing polling stations. Returning Officers can request further funding up to 90% of the original estimate.
9. Following the election, Returning Officers are required to submit statements of account showing the actual costs they incurred in running the election. The Department reviews and confirms the validity of the expenditure reported in these statements of account to supporting documentation. Where the advance exceeds the total costs incurred, the Returning Officer returns the excess advance to the Department. Where the total costs incurred exceed the advance, the Department pays the Returning Officer the balance. The Department has contracted out the calculation of estimated costs, payment of advances and settlement of statements of account to the Finance Shared Services Division (FSSD) of the Department for Communities and Local Government under a Service Level Agreement.
10. Returning Officers' Accounts Regulations issued at Parliamentary and European elections require Returning Officers to submit statements of account within a

² Note 4: Debtors

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

period of twelve months from the day on which the result of the Parliamentary election is announced. Although this is a statutory deadline, the legislation does not provide for any sanctions to be applied for those failing to meet it. The regulations do allow for a Returning Officer to submit an incomplete account if necessary and to agree a date for delivery of the final account with the Department.

11. In my previous Report (HC 115, 2008-2009) I outlined my concerns that the policy of automatically writing off advances that were outstanding for more than seven years after the election date may be premature. In line with my recommendation, the Department has now stopped this practice. The Department also contacted Returning Officers in relation to advances previously written off and a number of Returning Officers committed to submitting statements of account. This has led to the reinstatement of advances totalling £555,057 from the 1997 and 2001 UK Elections and the 1999 European Election. As at 19 October 2009, of the ten claims that were reinstated, two claims with advances of £68,534 remain to be settled, and one claim with advances of £42,480 has not yet been received.
12. The Department wrote to all Returning Officers with outstanding statements of account and set a deadline of 3 April 2009 for them to submit their accounts. This has resulted in several statements of account being provided to the Department. As at 19 October 2009, there are 5 outstanding statements of account. The advances associated with these claims total £218,828 and relate to claims due from 2 local authorities (Chiltern and Lambeth).
13. The Department has written off £66,675 of advances associated with the outstanding statements of account from Devizes and Surrey Heath for the 2001 UK elections and the 2004 Euro elections respectively as it has been established that statements of account can not be submitted for these claims.
14. There are a further three local authorities where statements of account have been received but not settled. My audit has found examples where a lengthy delay in settling claims resulted in Returning Officers disputing their obligation to settle debtor amounts. In some instances, claims which have been submitted long after the election could only be supported by partial statements of account.
15. The table below shows the advances made to Returning Officers for the 1997, 2001 and 2005 General Elections and 1999 and 2004 European Elections and the number and value of advances for which statements of account have not been settled (this includes amounts written off in the year):

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Election	Value of advances issued ¹ (£)	Advances for statements of account that have not been settled			
		As at 19 Oct 2009		As at 5 Nov 2008	
		Value (£)	Number	Value (£)	Number
1997 General Election	19,938,555	-	-	£902,199	24
1999 European Parliamentary Election	20,959,719	£111,014	3	£921,833	20
2001 General Election	26,951,439	£78,883	2	£1,295,357	31
2004 European Parliamentary Election	35,632,173	£97,800	3	£2,315,231	22
2005 General Election	33,834,558	£247,541	5	£3,486,475	53
By-elections	-	-	-	£ 590,236	9
Total		£535,238	13	£9,511,331	159
Claims partially settled		£156,181	4		
Value not settled		£379,057			

¹For the 2001, 2004 and 2005 elections, this figure is the total advances, i.e. initial advances and further advances. For the 1997 and 1999 elections, the Department could not provide data for the total advances issued, so the figure is the initial (75%) advances only.

Actions taken by the Department since my last report

16. The Department has made substantial progress in encouraging Returning Officers to submit outstanding statements of accounts, which has had a significant impact on the level of advances outstanding. The Department wrote to authorities with outstanding accounts, and set a final deadline of 3 April 2009 for submission. Where this deadline has not been met the Department intend to make no further payments to the Returning Officers in respect of the claim. The Department has also taken a number of steps to encourage the prompt return of accounts for the European elections in 2009 and beyond:

- A new system of assessing and accounting for election funding has been introduced for the 2009 European elections. The Charges Order now specifies an overall maximum recoverable amount for each counting area (although the legislation provides that this amount may be exceeded if that is justified). A similar approach is proposed for the next UK Parliamentary election Charges Order.
- Returning Officers who have not submitted their accounts within the 12 month deadline will not be paid any outstanding amounts subsequently claimed unless there are exceptional circumstances.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

- Advances made to Returning Officers for the 2009 European Parliamentary elections, and for all elections in future, have been reduced (from 75% to 60%) for those who have failed to submit claims on time for the previous relevant election.
- Applications for further advances (beyond 60%) will be denied to Returning Officers who, at the most recent relevant election, failed to submit their claims on time, unless there are genuinely mitigating circumstances.
- Applications for further advances received later than six months after the date of the election will be denied without exception.
- Applications for further advances in excess of 90% of the maximum recoverable amount shown in the Charges Order from any Returning Officer will be denied unless there are genuinely exceptional circumstances.

Revised Service Level Agreement

17. My last Report drew attention to deficiencies in the management of the service level agreement between the Department and the FSSD, including poor communication with Returning Officers, late settlements of account, and payment of large further advances.
18. The Department signed a new Service Level Agreement with the Department for Communities and Local Government's Financial Shared Service Division on 1 December 2008. The revised Agreement requires the FSSD to provide the Department with monthly reports on the status of outstanding claims. Alongside regular meetings between both parties, these reports have made an important contribution to tackling the backlog of claims.
19. The new Service Level Agreement sets out a process for FSSD to send reminder letters at specified intervals to returning officers who are yet to submit statements of account. The first letters are sent starting six months after an election has taken place. The Department has also communicated the message of prompt submission of statements of account to Returning Officers through regular meetings, presentations to electoral administrators at conferences and in magazine articles.

Recommendations

20. As this Report acknowledges, the Department has made significant progress in addressing the problem of long outstanding claims. We welcome the decision to review claims that had been written-off on the basis of being outstanding seven years after the date of the election. The Department should continue to seek a resolution on the statements of account that are yet to be settled.

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21. The Department's recent experience demonstrates that it is difficult to obtain fully supportable statements of account where there has been a substantial delay in submission. It is important that, as well as maintaining its efforts to pursue long outstanding accounts, the Department continues with its efforts to encourage Returning Officers to submit statements of account for the 2009 European and future elections within the 12 month statutory deadline.
22. The Department should also work with FSSD to ensure that queries on submitted statements of account are resolved as soon as possible to avoid disputes on amounts owed by or to Returning Officers.

Amyas C.E. Morse
Comptroller & Auditor General

Date

National Audit Office
157-197 Buckingham Palace Road
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London SW1W 9SP

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

**OPERATING COST STATEMENT
YEAR ENDED 31 MARCH 2009**

		2008-09	2007-08
	Note	£	£
Election expenses	2	2,336,175	2,544,883
Bank charges		1,439	811
Cost of capital		(65,295)	(176,088)
Total costs		2,272,319	2,369,606
Income payable to the Consolidated Fund	3	(22,206)	(12,970)
Net operating cost		2,250,113	2,356,636

There were no other gains or losses during the period.

The notes on pages 24 to 31 form part of these accounts.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

BALANCE SHEET

AS AT 31 MARCH 2009

		2008-09		2007-08	
	Note	£	£	£	£
Current Assets					
Debtors	4	2,833,718		17,984,780	
Cash at bank		2,130,109		6,756,545	
		<u>4,963,827</u>		<u>24,741,325</u>	
Current Liabilities					
Creditors	5		(3,279,873)		(21,269,757)
Total Assets less Current Liabilities			<u>1,683,954</u>		<u>3,471,568</u>
Taxpayers' Equity					
General Fund	6		<u>1,683,954</u>		<u>3,471,568</u>

Suma Chakrabarti
Accounting Officer,
Ministry of Justice.

Date _____

The notes on pages 24 to 31 form part of these accounts.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

**CASH FLOW STATEMENT
YEAR ENDED 31 MARCH 2009**

	Note	2008-09	2007-08
		£	£
Net cash outflow from operating activities	7	(5,134,631)	(6,037,876)
Financing received from Consolidated Fund		550,000	9,620,683
Amounts paid to the Consolidated Fund		(41,805)	-
(Decrease)/increase in cash		<u>(4,626,436)</u>	<u>3,582,807</u>

The notes on pages 24 to 31 form part of these accounts.

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of accounting

These accounts for the Returning Officers' Expenses have been prepared in accordance with the Financial Reporting Manual (FReM) issued by HM Treasury, on an accruals basis.

1.2 Advances and accruals

Initial advances are made based on 75% of the estimated costs of the election. Until 23 April 2009 further advances, up to 90% of the Department's or the Returning Officer's estimate of the total costs, may also be provided. Once advances have been made to Returning Officers they are recognised as debtors in the accounts until the claims are settled.

At the date of the election, the estimated full costs of the election for all constituencies are accrued. Until 23 April 2009, the full cost of the election for each constituency is based on the cost of the previous election, adjusted for inflation. If requests for further funding are received which indicate that the claim total will be different to the initial estimate then the accrual is adjusted appropriately.

From 24 April 2009 onwards, for General and European Parliamentary elections, the accrued anticipated cost of the claims is taken from the new Charges Orders SI 2009 No 1069 The European Parliamentary Elections (Returning Officers' Charges) (Great Britain and Gibraltar) Order 2009 and SI 2009 No 1077 The European Parliamentary Elections (Local Returning Officers' Charges) (England, Wales and Gibraltar) Order 2009. These Orders revise the way that election accruals and advances are calculated. They attempt to standardise the overall cost per voter whilst also giving Returning Officers more freedom to allocate their costs between categories. The Charges Orders list maximum recoverable amounts for each constituency which is the amount accrued. These amounts are no longer revised when further advances are issued, although further advances may still be granted up to 90% of the maximum recoverable amount.

Amounts are owed by Returning Officers where advances exceed the actual claim received. Upon settlement of the claim a debtor invoice is raised and posted for the difference due from the Returning Officers.

1.3 Write back of claims and recognition of losses

Returning Officers are required to submit statements of account detailing their actual expenditure within one year of the election.

There are some instances where it has been established that the supporting documentation has been lost and so the Returning Officer will never be able to complete the claim. In these cases the accrued liability is written back and the associated amounts advanced are written off and recognised as losses. The net amount is credited to the Operating Cost Statement.

1.4 Claims reinstated to the Balance Sheet

In the 2007-08 accounts all outstanding claims were deemed to be irrecoverable seven years after the date of the election. Several such claims were written off and their advances recognised as losses. In the 2008-09 accounts some of them have been considered to be recoverable and reinstated on the balance sheet.

1.5 Election expenses not reimbursed

During 2008-09 deadlines were given to Returning Officers for the submission of outstanding claims. Where those deadlines were not met, and no acceptable reason given for the claims not being submitted, then it was decided that no further payments would be made in respect of those claims. A write back has been made to accruals in the 2008-09 accounts for expenses that will not be reimbursed.

1.6 Income payable to the Consolidated Fund

Bank interest earned on advances held by Returning Officers and the forfeited deposits of unsuccessful election candidates are returned to the Consolidated Fund.

1.7 Cost of capital

The non-cash cost of capital is included to show the full cost of operating Returning Officers' Expenses and is calculated at the Government's standard rate of 3.5% of average net assets less liabilities over the year, excluding cash deposits with the Office of the Paymaster General.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

2. ELECTION EXPENSES

	Note	2008-09 £	2007-08 £
Accrued costs of by-election claims			
- By-elections		262,551	192,649
Revised accruals for elections held in previous years		148,186	76,683
Additional expenditure arising upon settlement of claims		985,242	1,879,400
Election expenditure that was not reimbursed		(190,957)	-
Compensation claim		40,290	-
Net effect of the write back of accrued expenditure and the write off of associated advances in relation to 2001 General election expenses	8A	-	(46,136)
Net effect of the write back of accrued expenditure and the write off of associated advances in relation to 2001 General election and 2004 European election expenses	8A	(22,225)	-
Net effect of the claims for the 1997 General election, 1999 European election and 2001 General election being reinstated on the balance sheet:	9A	159,364	-
Centrally authorised Royal Mail costs of by-elections		249,349	147,402
Equipment grants		704,375	294,885
Total Election Expenses		2,336,175	2,544,883

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

3. INCOME PAYABLE TO THE CONSOLIDATED FUND

	2008-09	2007-08
	£	£
Forfeited deposits	20,000	7,500
Bank interest	2,206	5,470
Total Income Payable to the Consolidated Fund	22,206	12,970

4. DEBTORS

	2008-09	2007-08
	£	£
Advances to Returning Officers in relation to unsettled claims	2,800,185	17,907,121
Amounts owed by Returning Officers where advances exceed claims	33,533	74,659
Amounts owed by Returning Officers for forfeited deposits (to be surrendered to the Consolidated Fund)	-	3,000
Total Debtors	2,833,718	17,984,780

5. CREDITORS

	2008-09	2007-08
	£	£
Receipts due to be paid to the Consolidated Fund	1,938	21,537
Accrued election expenses due to Returning Officers	3,274,779	21,247,208
GLA Electronic Counting Service	-	1,012
Approved grants due to Returning Officers	3,156	-
Total Creditors	3,279,873	21,269,757

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

6. RECONCILIATION OF EXPENDITURE TO CHANGES IN THE GENERAL FUND

	2008-09	2007-08
	£	£
Net operating cost	(2,250,113)	(2,356,636)
Financing received from the Consolidated Fund	550,000	9,620,683
Amounts payable to the Consolidated Fund	(22,206)	(12,970)
Non cash costs	(65,295)	(176,088)
Net increase/(decrease) in General Fund	<u>(1,787,614)</u>	<u>7,074,989</u>
General Fund at start of year	3,471,568	(3,603,421)
General Fund at end of year	<u>1,683,954</u>	<u>3,471,568</u>

7. RECONCILIATION OF OPERATING COST TO OPERATING CASH FLOWS

	2008-09	2007-08
	£	£
Net operating cost	(2,250,113)	(2,356,636)
Non cash costs	(65,295)	(176,088)
Decrease in debtors	15,151,062	6,507,338
Decrease in creditors	(17,989,884)	(9,999,520)
Less movement in creditors relating to items not passing through the OCS	19,599	(12,970)
Net cash outflow from operating activities	<u>(5,134,631)</u>	<u>(6,037,876)</u>

8. WRITE BACK OF ACCRUED EXPENDITURE

The total estimated cost of an election is accrued in the year the election occurs and adjustments are made for revisions to the estimated cost in subsequent years. The advances associated with these accruals are recognised as debtors.

MoJ policy is to write back these accruals and write off advances as losses (Note 13) where it is judged, based on the position at the balance sheet signing date, that statements of account cannot be produced because inadequate accounting records have been maintained. This policy has been approved by HM Treasury.

RETURNING OFFICERS' EXPENSES, ENGLAND & WALES 2008-09

In the 2007-08 accounts and the 2006-07 comparatives the policy was also to write back accruals and write off advances as losses where statements of accounts were not submitted within seven years of an election, as approved by HM Treasury.

The losses disclosed in note 8B for 2007-08 exclude claims over seven years old at the balance sheet date that have been received between the balance sheet date and the balance sheet signing date.

In 2008-09 the seven year rule was abolished and several claims that had been written off were then reinstated on the balance sheet. These are shown in note 9.

8A. NET EFFECT OF THE WRITE BACK OF CLAIMS. AMOUNTS SHOW THE NET AFFECT OF ACCRUALS AND ASSOCIATED ADVANCES

		2008-09	2007-08
	Note	£	£
1997 General election		-	89,407
1999 European election		-	153,754
2001 General election	2	13,975	46,136
2004 European election		8,250	-
Total	2	22,225	289,297

8B. LOSSES IN RESPECT OF ADVANCES NOT SUPPORTED BY STATEMENTS OF ACCOUNT

		2008-09	2007-08
	Note	£	£
1997 General election	13	-	454,082
1999 European election	13	-	489,573
2001 General election	13	41,925	138,408
2004 European election	13	24,750	-
Total		66,675	1,082,063

9. REINSTATEMENT OF CLAIMS TO THE BALANCE SHEET

In the 2007-08 accounts all outstanding claims were deemed to be irrecoverable seven years after the date of the election. Several such claims were written off and their advances recognised as losses. In the 2008-09 accounts some of them have been considered to be recoverable and reinstated on the balance sheet.

9A. NET EFFECT OF PREVIOUSLY WRITTEN OFF CLAIMS BEING REINSTATED ON THE BALANCE SHEET

		2008-09	2007-08
	Note	£	£
1997 General election		49,886	-
1999 European election		74,700	-
2001 General election		34,778	-
Total	2	159,364	-

9B. ADVANCES REINSTATED TO THE BALANCE SHEET

		2008-09	2007-08
		£	£
1997 General election		198,303	-
1999 European election		252,419	-
2001 General election		104,335	-
Total		555,057	-

These advances were reported as losses in the 2007-08 accounts and are included in the comparative figures in note 8B.

10. CONTINGENT LIABILITIES

There are no contingent liabilities.

11. RELATED PARTIES

There are no related party transactions.

12. CAPITAL COMMITMENTS

There are no capital commitments.

13. LOSSES AND SPECIAL PAYMENTS

HM Treasury has approved the write off of advances for claims, where the Department has determined that the Returning Officers are unlikely to submit statements of accounts, as detailed in notes 8 and 9.

14. POST BALANCE SHEET EVENTS

There are no post balance sheet events affecting the Returning Officers' Expenses accounts.

In accordance with the requirements of FRS21, post balance sheet events 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.



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