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**Scottish Parliament  
Election Accounts:  
2012-13 Account**

**Returning Officers' Expenses  
(For the year ended 31 March 2013)**

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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: 2012-13 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.

In preparation for the fourth elections to the Scottish Parliament in May 2011, the Secretary of State made the Scottish Parliamentary Elections (Returning Officers' Charges) Order 2011 which came into force on 31 March 2011.

### **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 free election material permitted under the Representation of the People legislation. Finally, when Returning Officers' accounts have been approved, any outstanding balances are received or disbursed as appropriate.

All 32 Returning Officers' Scottish Parliament Election accounts prior to the 2011 Scottish Parliament Election had been settled, with the outstanding account balance returned to the Consolidated Fund. In 2011-12 the funding of £15,000,000 was provided for the 2011 Scottish Parliament Election, with initial advances of £6,245,000.00 being provided to Returning Officers and £6,402,314.03 paid to the Royal Mail, to cover the cost of candidates' free mailing.

### **1.3 Main Areas of Receipts and Payments**

Final settlement payments were made to Returning Officers in relation to the May 2011 Scottish Parliament Election totalling £923,294.34.

The main areas of receipts were refunds of final settlements of £95,183.98 and interest of £2,560.44, all in relation to the May 2011 Scottish Parliament Election.

Alun Evans  
Accounting Officer  
Scotland Office  
8 October 2013

## **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. GOVERNANCE STATEMENT**

The complete transactions and operations of the Scotland Office are reflected in the Scotland Office 2012-13 Annual Report and Accounts, published in July 2013 at [www.scotlandoffice.gov.uk](http://www.scotlandoffice.gov.uk) .

### **3.1 Management**

The role of the Board and a description of the procedures undertaken to ensure its effectiveness can be found in the Governance Statement in the Scotland Office and Office of the Advocate General 2012-13 Annual Report and Accounts.

The Scotland Office and Office of the Advocate General have an Audit Committee, which is chaired by the Non-Executive Board Member of the Scotland Office and Office of the Advocate General Joint Management Board. In addition to the chair there are two other members of the Audit Committee, one of whom also attends the Joint Management Board. This committee operates in accordance with the Treasury's Audit Committee Handbook and meets quarterly.

Details of attendance at meetings of the Joint Management Board and of the Audit Committee during the financial year are also given in the Governance Statement in the Annual Report.

### **3.2 Risk identification and management**

The Scotland Office's and the Office of the Advocate General's system of internal control is designed to identify business risk and manage it to a reasonable level. It is based on a continuous process designed to identify and

assess risks to the achievement of the Offices' objectives, and to manage them efficiently, effectively and economically.

During the year of this set of accounts there was no specific internal audit activity carried out in respect of the election processes.

### **3.3 Review of risk management**

As Principal Accounting Officer for both Offices, the Director of the Scotland Office has responsibility for reviewing the effectiveness of the system of internal control. He is advised in this review by the Audit Committee, the Internal audit function of the Ministry of Justice which provides internal audit services to the Scotland Office and the Office of the Advocate General and comments made by the external auditors in their management letter and other reports. A detailed description of risk management in the Offices can be found in the Governance Statement in the Offices' 2012-13 Annual Report and Accounts.

### **3.4 Assessment of system of internal control**

As Principal Accounting Officer of the Scotland Office and the Office of the Advocate General during 2012-13 and on the basis of my review of the Offices' procedures since taking office and the assurance I have received from members of the Joint Management Board, about the procedures in place during 2012-13, I can give assurance that the system of internal control in the Scotland Office and the Office of the Advocate General is adequate and appropriate for the Offices' objectives. This is given on the basis that, where exposure to risk has been identified, either action has been taken to minimize or remove the risk or the nature of the risk is fully understood and accepted.

Initial advances to returning officers are calculated on the basis of the formula created by the Cabinet Office. The formula is based on a number of categories which includes, the costs of previous elections; the number of voters; the number of polling places; and the numbers of postal voters etc. All completed election account claims from Returning Officers are checked thoroughly against the formula and all variances are questioned prior to payment being issued.

Alun Evans  
Accounting Officer  
Scotland Office  
8 October 2013

#### **4. 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 2013 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.

##### **4.1 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.

##### **4.2 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 Governance Statement 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.

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.

##### **4.3 Opinion on Regularity**

In my opinion, in all material respects the receipts and payments recorded in the financial statements have been applied to the purposes intended by

Parliament and the financial transactions conform to the authorities which govern them.

#### **4.4 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 2013; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

#### **4.5 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 Governance Statement does not reflect compliance with HM Treasury's guidance.

#### **4.6 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  
14 October 2013*

**RECEIPTS AND PAYMENTS ACCOUNT FOR  
THE YEAR ENDED 31 MARCH 2013**

<b>RECEIPTS</b>	<b>Notes</b>	<b>2012-13</b>	<b>2011-12</b>
		<b>£</b>	<b>£</b>
Advances from the Consolidated Fund		-	15,000,000.00
Other Receipts	2	97,744.42	82,000.00
<b>Total</b>		<b>97,744.42</b>	<b>15,082,000.00</b>
 <b>PAYMENTS</b>			
Local Authority Claims	3	923,294.34	6,245,000.00
Other Expenditure	3	-	6,402,314.03
<b>Total</b>		<b>923,294.34</b>	<b>12,647,314.03</b>
 <b>Excess of receipts over payments/(payments over receipts) before amounts surrendered to the Exchequer</b>		 <b>(825,549.92)</b>	 <b>2,434,685.97</b>
 Less: amounts surrendered to the Exchequer in respect of:			
Forfeited Deposits		-	82,000.00
Bank Interest		2,560.44	-
Unused Funds		1,524,575.61	-
<b>Total</b>		<b>1,527,136.05</b>	<b>82,000.00</b>
 <b>Excess of receipts over payments/(payments over receipts) in the year</b>		 <b>(2,352,685.97)</b>	 <b>2,352,685.97</b>
 <b>STATEMENT OF BALANCES AS AT 31 MARCH 2013</b>			
Balance at the beginning of the period		2,352,685.97	-
Excess of receipts over payments/(payments over receipts)		(2,352,685.97)	2,352,685.97
<b>Balance at the end of the period</b>	<b>5</b>	<b>-</b>	<b>2,352,685.97</b>

Alun Evans  
Accounting Officer  
Scotland Office  
8 October 2013

The notes on pages 7 to 9 form part of these accounts.

## 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

	2012-13	2011-12
	£	£
Refund of final Settlements	95,183.98	-
Surplus of Advances	-	-
Bank Interest	2,560.44	-
Forfeited Deposits	-	82,000.00
<b>Total Other Receipts</b>	<b><u>97,744.42</u></b>	<b><u>82,000.00</u></b>

Note 3 Payments Summary

	2012-13		2012-13			2012-13 Total £	2011-12 Prior Year Comparatives £
	Payments to Returning Officers Funding Advance £	Settlement £	Total Local Authority £	Royal Mail £	Other Payments Miscellaneous £		
<b>Scottish Parliamentary Election</b>							
2011 SP General Election	-	923,294.34	923,294.34	-	-	923,294.34	12,647,314.03
<b>Sub Total</b>	-	<b>923,294.34</b>	<b>923,294.34</b>	-	-	<b>923,294.34</b>	<b>12,647,314.03</b>
<b>By - Elections</b>							
	-	-	-	-	-	-	-
<b>Sub Total</b>	-	-	-	-	-	-	-
<b>Costs not directly attributable to a specific election</b>							
	-	-	-	-	-	-	-
<b>Total</b>	-	<b>923,294.34</b>	<b>923,294.34</b>	-	-	<b>923,294.34</b>	<b>12,647,314.03</b>

Note 4	2012-13	2011-12
<b>Breakdown of Year End Balances</b>	<b>£</b>	<b>£</b>
Amounts due to the Consolidated Fund	0.00	2,352,685.97
<b>Total</b>	<b><u>0.00</u></b>	<b><u>2,352,685.97</u></b>

#### Note 5

#### 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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