



The Scottish Parliament
Pàrlamaid na h-Alba

Authorisations required by Standing Financial Instructions

17 September 2020

Reference: SPCB(2020)Paper 43

Executive summary

1. In line with the Standing Financial Instructions (SFIs), two items in the 2019-20 accounts are now presented for SPCB approval to undertake the necessary accounting actions in respect of accounting write-offs or bookkeeping adjustments. In addition, the SPCB are notified of items already approved for write-off. The treatment has already been agreed with Audit Scotland as part of the 2019-20 accounts audit process and this paper is therefore presented in tandem with the 2019-20 Annual Report and Accounts. (Contact Lisbeth Craig, Financial Controller)

Issues and Options

2. The attached Annex A details the items requiring approval by the SPCB which total £3,012.69.
3. The first item which write-off approval is formally sought from the SPCB relates to the theft of an official portable device (stores loss), the replacement cost was £1,023.58. The second item requiring write-off approval relates to an overpayment of SPS Staff salaries arising due to an administration error by SPCB staff, to the amount of £1,989.11.
4. Please also refer to Annex A in respect of items already authorised under the approval limit of the Chief Executive, who is the Principal Accountable Officer which total £4,559.04.
5. Depending on the category of loss, this authorisation varies between up to £1,000 per transaction for cash, bookkeeping and stores losses to up to £10,000 per transaction for the remaining categories of loss.
6. In respect of the items within the approval limit of the Chief Executive, these relate to: six stores losses of portable devices; a cash loss; special payment for damage to an item of clothing; and six bookkeeping losses (including three overpayments of MSP Staff salaries; two outstanding Season Ticket Loans and overstepped annual leave entitlement where there was insufficient final salary to recover). It is to be noted that each item was individually submitted for approval.

Resource implications

7. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2019-20 resource accounts.

Governance issues

8. The SFIs are a key component of the SPCB's governance arrangements.

Publication

9. This paper will be published with the minutes of the meeting in line with the Parliament's Publication Scheme.

Decision

10. The SPCB is invited to note the items approved in Annex A. Audit Scotland is content with the proposed action and has audited the accounts on the basis of the action proposed.

Financial Governance Group

September 2020