

PUBLIC AUDIT COMMITTEE

1st Meeting, 2021 (Session 6), Wednesday 23 June 2021

Declaration of interests

Introduction

1. MSPs are required to register certain financial interests in their Register of Interests.
2. MSPs are also required to “declare” these interests at committee meetings in certain circumstances.
3. If you have an interest that is—
 - (a) registered in your Register of Interests, **and**
 - (b) relevant to an item being discussed at the committee meeting,you must “declare” that interest before participating in the meeting.
4. Please note that interests in the voluntary category of your Register of Interests do not need to be declared.
5. There is also no need to make a declaration in relation to any matters which are not registrable interests and are not, therefore, registered in you Register of Interests.
6. Declaring relevant interests before participating in Parliamentary proceedings is a statutory requirement under the Interests of Members of the Scottish Parliament Act 2006 and failure to make a declaration is a breach of the Code of Conduct and is also a criminal offence.

How to declare an interest

7. “Declaring an interest” involves an MSP making a short oral statement before participating in a particular item of committee business. The statement should set out the nature of the interest in question.

8. **The declaration can be brief but should be sufficiently informative to enable a listener to understand the nature of your interest. It is not sufficient simply to refer to your Register of Interests.** Nor is it necessary to rehearse all of the details of an interest as it appears in the Register.
9. It is your responsibility to be aware of the rules on the declaration of interests. You must also judge whether a registered interest is sufficiently relevant to the matter under discussion at a committee meeting to require a declaration.
10. [Section 3 of the Code of Conduct for MSPs](#) explains in detail the rules on declaration of interests.
11. In addition, the clerks can provide further advice.

Advisers and witnesses

12. The Code of Conduct for MSPs advises MSPS, as good practice, to declare any business or personal relationships with advisers or witnesses to a committee.

First meeting of the Committee

13. The requirements to declare interests, as set out in this paper, apply at every committee meeting.
14. In addition, it is established good practice for members of a committee to declare interests relevant to the remit of that committee at the first meeting they attend, or on the first occasion on which they address the committee, irrespective of the business before the committee at that meeting.
15. At the first committee meeting, you will therefore be invited to make an initial declaration of any interests which are relevant to the remit of the committee.

Clerks to the Committee
18 June 2021