

29 February 2024

Convener of the Public Audit Committee
The Scottish Parliament
Edinburgh
EH99 1SP

Email: publicaudit.committee@parliament.scot

Improvements Delivered – Electronic Procurement Card (ePC)

Following on from the Public Audit Committee held on Thursday 18th of January where questions were raised regarding (ePC) transactional spend, I wanted to provide you with an update on the improvements that have already been made to both policies and procedures, following the ePC review management report I shared with you 8th January, which I have summarised below:-

- Several questions were asked regarding the appropriateness of purchasing individual books, specifically multiple versions of the same book. Most of these purchases were made during the pandemic which prevented the sharing of books. We have now reverted to the standard library purchasing policy where all requests for books must be assessed and governed by Scottish Government (SG) Library and Information Team.
- SG monthly transactions limits are now aligned to the UK Government, with the default monthly limit being £10,000 and a single transaction limit of £5,000. This change to policy includes exception process in case a Directorate can demonstrate a relevant business justification for a higher limit.
- 131 cards have been deactivated since August 2023, card rationalisation work continues to be carried out across Scottish Government.
- At the recent hearing a question was raised regarding the use of the term 'Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward'. This refers to spend categories we are reviewing as to if they should be within scope or out of scope going forward. For example - the category code for alcohol has now been classified as out of scope, with exception process should a Directorate be able to provide a relevant business justification. Other examples are staff "away days" which now should be carried out within public sector venues, again unless an appropriate business justification can be demonstrated. All exceptions require Director level sign-off.
- An updated ePC policy has already been published on the Scottish Government website.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

- Training and awareness sessions are continuing for card holders, approvers and controllers, to raise awareness of the appropriate use of ePC and to embed best practice.

A full action plan has been put in place to drive and track the improvements identified with just over 50% being completed to date, should you wish to understand this in more detail please email fiona.brown@gov.scot who will be happy to arrange a meeting.

Yours sincerely

Nick Ford
Director of Scottish Procurement and Property

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE™
We invest in people Silver

