

AUTHORISATIONS REQUIRED BY STANDING FINANCIAL INSTRUCTIONS

Executive Summary

1. In line with the Standing Financial Instructions (SFIs), one item in the 2013-14 accounts is now presented for formal SPCB approval to undertake the necessary accounting actions in respect of accounting write-offs or bookkeeping adjustments. The treatment has already been agreed with Audit Scotland as part of the 2013-14 accounts audit process and this paper is therefore presented in tandem with the annual accounts. (Contact Lisbeth Craig ex 86661 or Derek Croll ex 86819)

Issues and Options

2. The attached Annex A details an item requiring approval by the SPCB which is a charge of £1,792. The annex also details items already authorised under the approval limit of the Principal Accountable Officer totalling £5,390.
3. The item requiring SPCB approval relates to an overpayment for an individual who is no longer on the payroll. Efforts, including recorded delivery letters to last known address, have not resulted in the individual contacting us for the repayment to be made.
4. In respect of the other items within the approval limit of the Principal Accountable Officer, most of the items relate to loss or theft of small portable items; bookkeeping adjustments to payroll files for overpayments; and damage to personal items, where the SPCB accepts that they have a liability. Where damage has occurred mitigating actions have been reiterated or put in place to minimise the likelihood of future incidents.

Resource implications

5. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2013-14 resource accounts.

Governance issues

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

Publication

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

Next Steps

8. None

Decision

9. 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 Resources
August 2014

Authorisations required by SFIs 2013-14

Date	Category	Nature	Description	Value (£)
Items requiring SPCB approval				
2010-11	Bookkeeping losses	Loss	Salary overpayment to former employee of MSP during previous parliamentary session	1,792
		Total for approval by SPCB		1,792
Items within the approved limit of the PAO				
2013-14	Stores loss	Loss	Loss of Apple iPhone (1) & Blackberries (5)	1,280
2013-14	Stores loss	Theft	Theft of Apple iPhone (1); Blackberry (1) & digital cameras (2)	835
2013-14	Personal loss	Damage	Damage to watch (1); replacement clothing (1); damage to spectacles (1); damage to car on vehicle entry system (1)	692
2013-14	Fruitless payments	Damage	Insurance excess for damage to mobility scooter	30
2013-14	Fruitless payments	Loss	Interest on HMRC payment	50
2009-10	Bookkeeping losses	Loss	For credit note unable to use	646
Various	Bookkeeping losses / credit adjustments	Loss	Overpayments (7) and credit adjustments (2) made to former employees and employees of MSPs during the previous session	1,857
		Within approval limit of PAO		5,390
		Total Losses 2013-14		7,182