

Authorisations required by Standing Financial Instructions

Executive Summary

1. In line with the Standing Financial Instructions (SFIs), one item in the 2010-11 accounts is now presented for the formal SPCB approval to undertake the necessary accounting actions in respect of accounting write-offs or losses. The treatment has already been agreed with Audit Scotland as part of the 2010-11 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 the item requiring approval by the SPCB which is a credit release of £2,158. The annex also details items already authorised under the approval limit of the Principal Accountable Officer totalling £13,967.
3. The item requiring SPCB approval relates to the old credit balances on the payroll control account where repayments are due to individuals who are no longer on the payroll. Efforts, including recorded delivery letters to last known address, have not resulted in these individuals contacting us for repayment to be made. The Principal Accountable Officer has approved write off of the individual items within this balance.
4. In respect of the items within the approval limit of the Principal Accountable Officer for the item reported as stolen, a theft report has been completed, referred to the police and an incident number received. Where damage has been incurred on the vehicle entry system and the SPCB has a liability, a process has been implemented to evaluate the vehicle and organise repair.

.Resource implications

5. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2010-11 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 approve the credit release itemised 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
21 September 2011