

Scottish Criminal Cases Review Commission

2024/25 Annual Audit Report



Prepared for Scottish Criminal Cases Review Commission and the Auditor General for
Scotland
June 2025

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Accessibility

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Key messages

Audit of the annual report and accounts

- 1 All audit opinions stated that the annual report and accounts were free from material misstatement.
- 2 There were a number of significant findings from the audit of the financial statements. The Commission made audit adjustments for three of the issues identified but two were not adjusted for.

Financial Sustainability and Best Value audit

- 3 The Commission has appropriate arrangements in place to continue to deliver services and ensure financial sustainability.
 - 4 The Commission has completed a Best Value review against Best Value principles. This has resulted in an action plan which is being progressed and monitored.
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Introduction

Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of Scottish Criminal Cases Review Commission annual report and accounts and the wider scope areas specified in the Code of Audit Practice (2021).
2. The Annual Audit Report is addressed to Scottish Criminal Cases Commission, hereafter referred to as 'the Commission' and the Auditor General for Scotland and will be published on [Audit Scotland's website](#) in due course.

Appointed auditor and independence

3. Gillian McCreadie, of Audit Scotland, has been appointed as external auditor of the Commission for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, Gillian and the audit team are independent of the Commission in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from the Commission, including no provision of non-audit services.

Acknowledgements

4. We would like to thank the Commission and its staff, particularly those involved in preparation of the annual report and accounts, for their cooperation and assistance during the audit. We look forward to working together constructively over the remainder of the five-year audit appointment.

Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement, including the regularity of income and expenditure.
- An opinion on statutory other information published with the financial statements in the annual report and accounts, namely the Performance Report and Governance Statement.
- An opinion on the audited part of the Remuneration and Staff Report.
- Concluding on the financial sustainability of the Commission and a review of the Governance Statement.
- Reporting on the Commission's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

Responsibilities and reporting

6. The Code of Audit Practice sets out the respective responsibilities of the Commission and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Public Finance and Accountability (Scotland) Act 2000. These include providing an independent opinion on the financial statements and other information reported within the annual report and accounts, and concluding on the Commission's arrangements in place for the wider scope areas and Best Value.

8. The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may not be all that exist. Communicating these does not absolve the Commission from its responsibilities outlined below.

9. The Annual Audit Report includes an agreed action plan at [Appendix 1](#) setting out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

The Commission's responsibilities

10. The Commission has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of an annual report and accounts, comprising financial statements that give a true and fair view and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

National and performance audit reporting

11. The Auditor General for Scotland and the Accounts Commission regularly publish national and performance audit reports. These cover a range of matters, many of which may be of interest to the Commission and its audit committee. Details of national and performance audit reports published over the last year can be seen in [Appendix 3](#).

Audit of the annual report and accounts

Main judgements

All audit opinions stated that the annual report and accounts were free from material misstatement.

There were a number of significant findings from the audit of the financial statements. The Commission made audit adjustments for three of the issues identified but two were not adjusted for.

Audit opinions on the annual report and accounts

12. The Commission's annual report and accounts were approved by the Audit Committee on 27 August 2025 and signed by the appointed auditor on 27 August 2025. The Independent Auditor's Report is included in the Commission's annual report and accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



Audit timetable

13. Per the agreed audit timetable, we received the unaudited annual report and accounts on 12 May 2025, however there were no figures included in this version. This was due to some delays in the preparation of the accounts, in particular there was a late change in the Scottish Government team who would be preparing the accounts on behalf of the Commission. We were provided with a further version of the annual report and accounts on 15 May 2025 which included all figures with the exception of the Remuneration Report, which was provided later by the Commission.

14. Through completion of the audit fieldwork, we identified issues with the working papers provided and some key working papers were not initially provided. A number of issues were identified with the annual report and accounts, as set out at [Exhibit 2](#). As such, there was a delay from the audit timetable originally set out in the annual audit plan. The annual report and accounts were approved at a later Audit Committee than planned and were signed by the appointed auditor thereafter.

Audit Fee

15. The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £11,580. As mentioned above, numerous issues were identified during the course of the audit and some of these resulted in additional audit work being undertaken. In particular, there were issues with the IFRS 16 calculation and reconciling the Commission's expenditure log to the ledger the new Oracle financial ledger. As a result, an additional audit fee of £4 thousand was charged to cover the additional audit work undertaken, resulting in a total audit fee of £15,580.

Materiality

16. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual report and accounts.

17. Broadly, the concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual report and accounts. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

18. Materiality levels for the Commission were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual report and accounts. Materiality levels were updated and these can be seen in [Exhibit 1](#).

Exhibit 1

2024/25 Materiality levels for Scottish Criminal Cases Review Commission

Materiality	Amount
Materiality – set at 2% of gross expenditure	£26 thousand
Performance materiality – set at 70% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£18 thousand
Reporting threshold – set at 5% of materiality.	£1 thousand

Source: Audit Scotland

Significant findings and key audit matters

19. ISA (UK) requires auditors to communicate significant findings from the audit to those charged as governance, which for the Commission is this Audit Committee.

20. The Code of Audit Practice also requires public sector auditors to communicate key audit matters. These are the matters that, in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

21. In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

22. The significant findings and key audit matters to report are outlined in [Exhibit 2](#).

Exhibit 2

Significant findings and key audit matters

Significant findings and key audit matters	Outcome
<p>IFRS 16 calculation</p> <p>We identified the following issues from our review of the IFRS 16 calculation:</p> <ul style="list-style-type: none"> • The Commission previously calculated the lease liability based on quarterly cashflows to provide a more accurate calculation. In the 2024/25 unaudited annual report and accounts, this calculation had been completed on the annual cashflow which meant the addition to the right-of-use asset was understated by £4,587 and unaccrued interest overstated by £2,548. • The depreciation charge in year was calculated incorrectly resulting in an overstatement of £4,015. 	<p>These adjustments have not been made to the audited accounts due to insufficient resource within the Scottish Government Corporate Finance Reporting team.</p> <p>Recommendation 1</p> <p>(Refer to Appendix 1, action plan)</p> <p>The Commission should ensure the IFRS 16 calculation is completed based on quarterly cashflows.</p>

Significant findings and key audit matters	Outcome
<p>Intangible asset addition</p> <p>The Commission purchased an upgrade to its case management system for £10,440 during 2024/25. This was not capitalised.</p> <p>From review of evidence, we concluded that this should have been capitalised in line with the Commission's policy of capitalising intangible assets with a value of over £1,000. The addition enhances functionality, extends its useful life and improves performance and therefore meets the definition of a capital item.</p>	<p>The Commission correctly adjusted the accounts. The Commission had initially flagged this purchase to be capitalised and correctly adjusted this within the accounts following discussion and agreement with the auditors.</p>
<p>Classification of expenditure</p> <p>Our substantive testing of expenditure items identified three items of expenditure which were coded to the incorrect account codes. This resulted in the following errors:</p> <ul style="list-style-type: none"> • Staff costs overstated by £8,065 • Other operating understated by £4,103 • Supplies and services being understated by £3,962. <p>The net impact on expenditure was nil.</p>	<p>The Commission have correctly adjusted the relevant expenditure lines in the audited accounts.</p>
<p>Prepayment</p> <p>Expenditure relating to 2025/26 of £1,500 was incorrectly recognised as a prepayment in the unaudited accounts.</p>	<p>The Commission have correctly adjusted for the prepayment in the audited accounts.</p>
<p>Remuneration Report Information</p> <p>Board members fees and pension information for directors were not included in the 2024/25 unaudited annual report and accounts.</p> <p>The lack of pension information was due a delay in the calculation of these figures by MyCSP. However, this should not have delayed the disclosure of Board members fees.</p>	<p>The Commission have disclosed these figures in the audited accounts.</p>

Significant findings and key audit matters	Outcome
<p>Trade payables balance</p> <p>The trade payables balance at year end relates to payments due to HMRC and pension payments from the March 2025 payrun. The amount paid to HMRC in April was £16,998. However, the balance per the Trade Payable account codes in the ledger total £9,517, leaving a difference of £7,481 which could not be explained.</p>	<p>This issue was passed to Scottish Government payroll services for investigation. At the time of writing this has yet to be concluded.</p> <p>This has been noted as an unadjusted error in Appendix 2.</p> <p>Recommendation 2</p> <p>(Refer to Appendix 1, action plan)</p> <p>The Commission should continue to pursue an explanation for the discrepancy within the ledger and ensure any necessary corrections are posted.</p>

Source: Audit Scotland

Qualitative aspects of accounting practices

23. ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of the Commission's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

Accounting policies

24. The appropriateness of accounting policies adopted by the Commission was assessed as part of the audit. These were considered to be appropriate to the circumstances of the Commission, and there were no significant departures from the accounting policies set out in the Government Financial Reporting Manual.

Accounting estimates

25. There are no significant estimates in the Commission's accounts.

Disclosures in the financial statements

26. The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate, although as set out at [Exhibit 2](#), there were some incomplete disclosures in the unaudited accounts.

Other matters to report

27. Auditing standards require auditors to report other matters if they are identified or encountered during an audit. The matters identified or encountered on the audit of the Commission are outlined in [Exhibit 3 \(page 12\)](#).

Exhibit 3

Other matters to report

Auditing standard requirement	Matter to report	Outcome
<p>Other ISA (UK) 260 matters</p> <p>In addition to the matters already reported under ISA (UK) 260 in the Annual Audit Report, this standard also requires auditors to report:</p> <ul style="list-style-type: none"> Any significant difficulties encountered during the audit. Circumstances that affect the form and content of the auditor's report. Any other matters that are relevant to those charged with governance. 	<p>Our substantive testing of expenditure, including Board members expenses, identified two areas where the Commission does not have a policy in place:</p> <ul style="list-style-type: none"> Two board members claimed expenses for hotel accommodation to attend a Commission event and Board meeting. This is in line with the Scottish Public Finance Manual, but the current expenses policy does not include any reference to overnight stays. There was an instance where the Commissions credit card was used to pay for a team lunch. This was subsequently recharged to staff and fully repaid. However, there is no policy in place which covers the appropriate use of corporate credit cards to ensure these are only used for Commission purposes. 	<p>The Commission should ensure policies are updated to reflect current activity and clarify procedures.</p> <p>Recommendation 3</p> <p>(Refer to Appendix 1, action plan)</p>

Auditing standard requirement	Matter to report	Outcome
<p>Other ISA (UK) 260 matters</p> <p>In addition to the matters already reported under ISA (UK) 260 in the Annual Audit Report, this standard also requires auditors to report:</p> <ul style="list-style-type: none"> Any significant difficulties encountered during the audit. Circumstances that affect the form and content of the auditor's report. Any other matters that are relevant to those charged with governance. 	<p>Our substantive testing of expenditure, including Board members expenses, identified two transactions which we concluded were not in line with current policies:</p> <ul style="list-style-type: none"> a Board member was paid expenses without the receipt being provided. We note other evidence was reviewed. The Commission paid for a meal at a restaurant and explained this was to cater for a Board meeting per the current policy. From review of evidence we concluded this was not in line with policy. 	<p>The Commission should ensure that any expenditure incurred is in line with its policies.</p> <p>Recommendation 4</p> <p>(Refer to Appendix 1, action plan)</p>
<p>Other ISA (UK) 260 matters</p> <p>In addition to the matters already reported under ISA (UK) 260 in the Annual Audit Report, this standard also requires auditors to report:</p> <ul style="list-style-type: none"> Any significant difficulties encountered during the audit. Circumstances that affect the form and content of the auditor's report. Any other matters that are relevant to those charged with governance. 	<p>Substantive testing of expenditure identified an amount which related to an event held by the Commission to celebrate the 25th anniversary of being in operation. We did not identify any issues with the regularity of the expenditure. However, we concluded that the cost of the event was substantial and there was limited evidence of any assessment of whether this presented value for money.</p>	<p>The Commission should ensure that for any expenditure out with the normal course of business, they are able to evidence that they are achieving value for money.</p> <p>Recommendation 5</p> <p>(Refer to Appendix 1, action plan)</p>

Auditing standard requirement	Matter to report	Outcome
<p>Significant deficiencies in internal control</p> <p>ISA (UK) 265 requires auditors to report any significant deficiencies in internal control identified during the audit.</p>	<p>From review of reconciliations throughout 2024/25 we found:</p> <ul style="list-style-type: none"> • Instances where the payroll and bank reconciliations had not been reviewed and approved in line with expectations. • Differences identified in the expenditure log reconciliation and the bank reconciliation had not been investigated and resolved. 	<p>The Commission should ensure variances identified through reconciliations are investigated and resolved and that reconciliations are reviewed with evidence of this documented.</p> <p>Recommendation 6</p> <p>(Refer to Appendix 1, action plan)</p>

Source: Audit Scotland

Significant matters discussed with management

28. All significant matters identified during the audit were discussed with the Commission's management and have been reported in the Annual Audit Report.

Audit adjustments

29. Audit adjustments were required to the financial statements to correct misstatements that were identified from the audit. Details of all audit adjustments greater than the reporting threshold of £1 thousand are outlined in [Appendix 2, \(Page 25\)](#)

30. Management processed audit adjustments for three misstatements identified that were greater than the reporting threshold as set out at [Exhibit 2](#).

31. In addition to the corrected misstatements, there were other misstatements identified greater than the reporting threshold which were not adjusted for. The value, nature, and circumstances of the uncorrected misstatements were considered, individually and in aggregate, by the audit team, and it was concluded these were not material to the financial statements. As a result, these did not have any impact on the audit opinions given in the Independent Auditor's Report.

Significant risks of material misstatement identified in the Annual Audit Plan

32. Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 4, \(page 16\)](#).

Exhibit 4**Significant risks of material misstatement to the financial statements**

Risk of material misstatement	Planned audit response	Outcome of audit work
<p>Fraud caused by management override of controls</p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over journal entry processing. • Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries. • Test journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias. 	<p>Audit work performed found:</p> <ul style="list-style-type: none"> • The design of controls over journal processing were appropriate and these were implemented as intended. • No inappropriate or unusual activity relating to the processing of journal entries was identified from discussions with individuals involved in financial reporting. • No significant issues were identified from testing of journal entries. • No significant issues were identified from transactions outside the normal course of business. • The controls in place for identifying and disclosing related party relationships and transactions were adequate. • No significant issues were identified with changes to methods and underlying assumptions used to prepare accounting estimates and there was no evidence of management bias. <p>Conclusion: no evidence of fraud caused by management override of controls.</p>

Prior year recommendations

33. The Commission has made good progress in implementing the agreed prior year audit recommendations with all now considered complete as set out at [Appendix 1](#).

Financial Sustainability and Best Value audit

Conclusion

The Commission has appropriate arrangements in place to continue to deliver services and ensure financial sustainability. The Commission has secured funding to increase legal officer resource.

The Commission has completed a Best Value review against Best Value principles. This has resulted in an action plan which is being progressed and monitored.

Audit approach to wider scope and Best Value

Wider scope

34. The Annual Audit Plan reported the Commission was considered to be a less complex body for the wider scope audit. Therefore, the wider scope audit does not cover all four wider scope areas and is instead limited to concluding on the financial sustainability of the Commission.

Financial Sustainability

35. The audit work performed on the arrangements the Commission has in place for securing financial sustainability found that these were effective and appropriate.

36. The Commission reported an outturn of £1.125 million in 2024/25 against its allocation of £1.272 million. There was an overspend in year in relation to planned expenditure for obtaining opinions from experts. However, there was an underspend in legal costs which offset this and led to the small underspend overall.

37. The Commission has in place a Corporate Plan covering the period 1 April 2022 to 31 March 2025 which included a three-year financial forecast over the period. The Corporate Plan is supported by an annual Business Plan which sets out the Commission's agreed budgetary provision for the year ahead.

38. The Corporate plan 2025 to 2028 was presented to the Board for approval on 30 May 2025. The three-year financial forecast shows a 9% increase in budget in 2025/26 and 5% increase in 2026-27, with costs then

remaining steady in 2027/28. This is primarily due to increases in staff costs, system support and accommodation costs.

39. The 2025/26 cash budget has been agreed at £1.39 million. As noted in the draft 2025/26 Business Plan, the Commission were successful in obtaining additional funding from 2025/26 to increase the level of legal officer resource. The increase in budget also recognises the increase in overall staff costs and commitment to staff under the current analogue pay agreement with Scottish Government.

Duty of Best Value

40. The [Scottish Public Finance Manual](#) (SPFM) explains that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. [Best Value in public services: guidance for Accountable Officers](#) is issued by Scottish Ministers and sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

41. Consideration of the arrangements the Commission has in place to secure Best Value have been carried out alongside the wider scope audit.

42. In March 2024, the Commission undertook a Best Value review. This involved a self-assessment against core Best Value principals. Actions identified were included in a Best Value Action Plan which was used to inform business planning objectives for the year ahead. Progress against the actions is ongoing with an objective being included in the [25-26 Business Plan](#) relating to achievement of the Best Value Action Plan points.

Appendix 1

Action plan 2024/25

2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p>1. Recalculation of IFRS 16 lease liability</p> <p>The Commission previously calculated the IFRS 16 lease liability based on quarterly cashflows to provide a more accurate calculation. In the 2024/25 unaudited annual report and accounts, this calculation had been completed on the annual cashflow.</p>	<p>The Commission should recalculate the IFRS 16 lease liability calculation on a quarterly basis to reflect more accurate cashflows in line with lease payments.</p>	<p>Accepted – the change in calculation method was primarily a result of the new accountancy team adopting a different approach from the prior team as they thought they were adopting a more consistent approach in line with SG. After this had been discussed and agreed with the auditors there was insufficient resource within the team to recalculate and it was agreed to leave this as an unadjusted error for 2024-25, with a recalculation being done for 2025-26.</p> <p>Responsible officer – Director of Corporate Services to oversee.</p> <p>Agreed date – 2025-26 Draft Accounts.</p>

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p>2. Trade Payables</p> <p>The trade payables balance at year end relates to payments due to HMRC and Pension funds for the March payrun. The amount paid to HMRC in April was £16,998.13. However, the balance per the Trade Payable account codes in the ledger total £9,517.86.</p> <p>Scottish Government payroll services are investigating the reason for the discrepancy.</p>	<p>The Commission should continue to pursue an explanation for the discrepancy within the ledger and ensure any necessary corrections are posted.</p>	<p>Accepted – SG Payroll services, who are responsible for these deductions, have confirmed that the correct sums have been paid in respect of HMRC and Pension Fund payments and that no payments are outstanding. They do however continue to investigate the discrepancy in their ledger posting. The Commission will attempt to work closely with payroll team to resolve this discrepancy and prevent any future discrepancies.</p> <p>Responsible officer – Director of Corporate Services</p> <p>Agreed date – December 2025.</p>
<p>3. Commission policies</p> <p>Substantive testing identified two instances where the Commission had gaps in the policies of the Commission. One in relation to Board members expenses and one in relation to the use of corporate credit cards.</p>	<p>The Commission should ensure policies are updated to reflect current activity and clarify procedures.</p>	<p>Accepted – although hotel stays are covered within the T&S Policy, this will be extended to the Board Expenses Policy to be more explicit. In the instance referred to, overnight accommodation was appropriate and better value than the equivalent travel costs. Corporate credit card guidance will also be updated.</p> <p>Responsible officer – Director of Corporate Services</p> <p>Agreed date –December 2025</p>

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p>4. Expenditure in line with policies</p> <p>Our substantive testing of expenditure, including Board members expenses, identified two transactions which were not in line with current policies. One related to the payment of Board member expenses and one relating to the catering of Board meetings.</p>	<p>The Commission should ensure that any expenditure incurred is in line with its policies.</p>	<p>Accepted – guidance for Board catering will be updated and receipts/support documentation for all expenditure will be obtained. Approval had specifically been given for the one incident referred to, although the receipt was misplaced.</p> <p>Responsible officer – Director of Corporate Services</p> <p>Agreed date –Policy update December 2025</p>
<p>5. Value for money</p> <p>Substantive testing of expenditure identified an amount which related to an event held by the Commission to celebrate the 25th anniversary of being in operation. We did not identify any issues with the regularity of the expenditure. However, we concluded that the cost of the event was substantial and there was limited evidence of any assessment of whether this presented value for money.</p>	<p>The Commission should ensure that for any expenditure out with the normal course of business, they are able to evidence that they are achieving value for money.</p>	<p>Accepted – given the evolving nature of the 25th anniversary event, two quotations were obtained, both delivering slightly different outcomes. The selected approach was considerably more involved and the associated costs were discussed extensively by management to ensure that they were appropriate. In future, a more clearly defined VFM assessment will be produced.</p> <p>Responsible officer – Director of Corporate Services</p> <p>Agreed date –immediately</p>

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<p>6. Reconciliations</p> <p>From review of reconciliations throughout 2024/25 we found:</p> <ul style="list-style-type: none"> • Instances where the payroll and bank reconciliations had not been reviewed and approved in line with expectations. • Differences identified in the expenditure log reconciliation and the bank reconciliation had not been investigated and resolved. 	<p>The Commission should ensure variances identified through reconciliations are investigated and resolved and that reconciliations are reviewed with evidence of this documented.</p>	<p>Accepted – given the significant staff turnover during the year and additional complications/resource requirements of changes associated with Oracle Cloud implementation, there were some incidents of delay, authorisation and reconciliation throughout the year. The process will be enhanced over the course of 2025-26.</p> <p>Responsible officer – Director of Corporate Services</p> <p>Agreed date – immediately</p>

Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p>Catering for Board meetings</p> <p>Our sample testing identified one item of expenditure which related to catering for a Board meeting. Discussions with staff confirmed that prior to the pandemic and introduction of hybrid meetings, all Board meetings were catered. The expenditure identified in 2023-24 related to the one meeting which was attended by all Members in person. We concluded that this was satisfactory in terms of the financial statements, and below our reporting threshold. We note the impact of hybrid meetings on future catering costs, however it would be good practice to cover this type of expenditure within the appropriate policy.</p> <p><i>There is a risk that the Commission spends on expenditure which is not considered regular.</i></p>	<p>The Commission should formalise its practice of catering Board meetings in the appropriate policy.</p> <p>Responsible officer: Director of Corporate Services</p> <p>Agreed date: 30 September 2024</p>	<p>Complete – The Commission's travel and subsistence policy has been reviewed to include provisions for catering expenses related to Board meetings.</p>

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p>Governance Statement Assurance provided to the Accountable officer and included in the Governance Statement should include results of work undertaken in year over controls and any issues identified.</p> <p>Risk – Controls or governance issues are omitted from the governance statement with their management responsibilities. In addition, Registers of Interest and Audit Committee papers should be kept up to date on the Commission's website.</p>	<p>Management should ensure assurances are in line with the contents of the framework set out in the Certificates of Assurance section of the SPFM</p>	<p>Complete – Assurances provided by Management for 24/25 were judged to be appropriate given the size and complexity of the Commission and in line with the contents of the framework set out in the Certificates of Assurance section of the SPFM.</p>
<p>Independent Cyber Security accreditation The Public Sector Cyber Resilience Framework (PSCRF) states that central government bodies should have some form of independent accreditation as part of their cyber security arrangements. The Commission does not currently hold any independent accreditation.</p> <p>Risk – the Commission are not compliant with the PSCRF.</p>	<p>Management should aim to achieve independent accreditation on their cyber security arrangements to ensure compliance with PSCRF and to mitigate the risk of cyber-attacks.</p>	<p>Complete - The Commission obtained their Cyber Essentials accreditation in July 2024.</p>

Appendix 2

Summary of audit adjustments

The follow table set out audit adjustments and unadjusted errors by financial statements lines and whether they appear in the Statement of Comprehensive Net Expenditure (SoCNE) or the Statement of Financial Position (SoFP).

Audit adjustments to financial statements

1. As outlined in Exhibit 2, an adjustment was required due to an error identified in the misclassification of an intangible asset.

Lines impacted	SoCNE		SoFP	
	Dr £0	Cr £0	Dr £0	Cr £0
Intangible Asset (IT Software)		10,440		
Other Administration Expenditure - Supplies & Services			10,440	

2. As outlined in Exhibit 2, an adjustment was required due to misclassifications of expenditure.

Lines impacted	SoCNE		SoFP	
	Dr £0	Cr £0	Dr £0	Cr £0
Other Administration Expenditure - Other Office Costs	3,962			
Other Administration Expenditure – Supplies and Services	4,103			
Staff costs - Agency Staff		8,065		

3. As outlined in Exhibit 2, an adjustment was required due to a prepayment being incorrectly recognised in the unaudited 24/25 accounts

Lines impacted	SoCNE		SoFP	
	Dr £0	Cr £0	Dr £0	Cr £0
Bank			1,500	
Prepayment				1,500

Unadjusted errors

4. As outlined in Exhibit 2, errors were identified in the calculation of IFRS 16 lease liabilities.

Lines impacted	SoCNE		SoFP	
	Dr £0	Cr £0	Dr £0	Cr £0
Lease Liability			2,039	
Right of Use Asset				2,039
Right of Use Asset (Accumulated Depreciation)			4,015	
Right of Use Asset (Depreciation)		4,015		

5. As outlined in Exhibit 2, there is a potential adjustment required due to errors identified in the calculation of the trade payables balance.

Lines impacted	SoCNE		SoFP	
	Dr £0	Cr £0	Dr £0	Cr £0
Trade payables				7,480
General fund			7,480	

	SoCNE		SoFP	
	Dr £0	Cr £0	Dr £0	Cr £0
Uncorrected misstatements		4,015	13,534	9,519

Appendix 3

Supporting national and performance audit reports

Report name	Date published
Local government budgets 2024/25	15 May 2024
Scotland's colleges 2024	19 September 2024
Integration Joint Boards: Finance and performance 2024	25 July 2024
The National Fraud Initiative in Scotland 2024	15 August 2024
Transformation in councils	1 October 2024
Alcohol and drug services	31 October 2024
Fiscal sustainability and reform in Scotland	21 November 2024
Public service reform in Scotland: how do we turn rhetoric into reality?	26 November 2024
NHS in Scotland 2024: Finance and performance	3 December 2024
Auditing climate change	7 January 2025
Local government in Scotland: Financial bulletin 2023/24	28 January 2025
Transparency, transformation and the sustainability of council services	28 January 2025
Sustainable transport	30 January 2025
A review of Housing Benefit overpayments 2018/19 to 2021/22: A thematic study	20 February 2025
Additional support for learning	27 February 2025
Integration Joint Boards: Finance bulletin 2023/24	6 March 2025
Integration Joint Boards finances continue to be precarious	6 March 2025
General practise: Progress since the 2018 General Medical Services contract	27 March 2025
Council Tax rises in Scotland	28 March 2025

Scottish Criminal Cases Review Commission

2024/25 Annual Audit Report



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