Scottish Criminal Cases Review Commission

Annual audit report 2014/15

Prepared for members of the Scottish Criminal Cases Review Commission and the Auditor General for Scotland

June 2015

Contents

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This report has been prepared for the use of the Scottish Criminal Cases Review Commission and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the audit committee and the financial statements have been laid before parliament. The information in this report may be used by Audit Scotland in any reporting to the Scottish Parliament.

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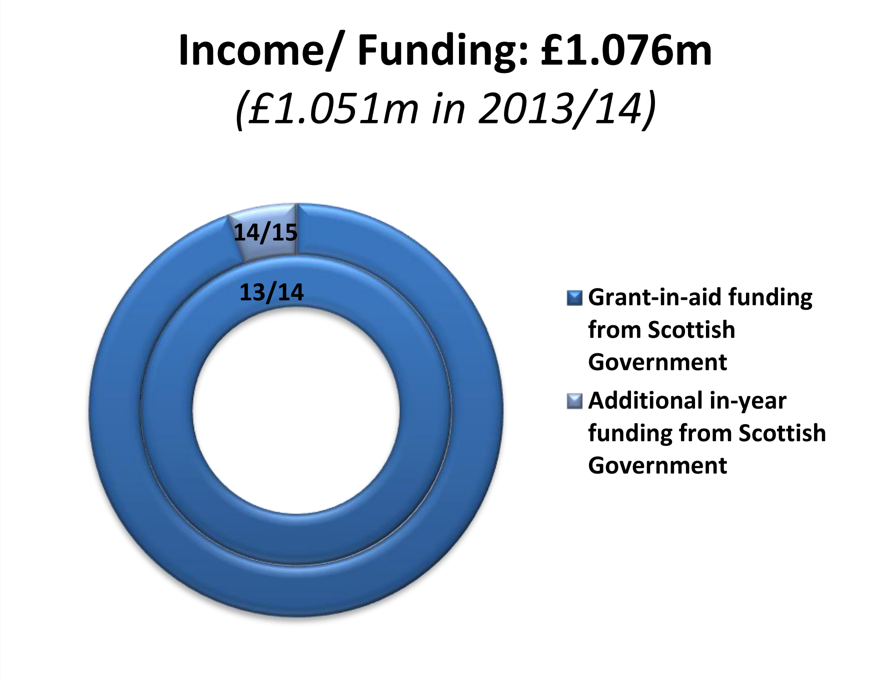
Key Messages

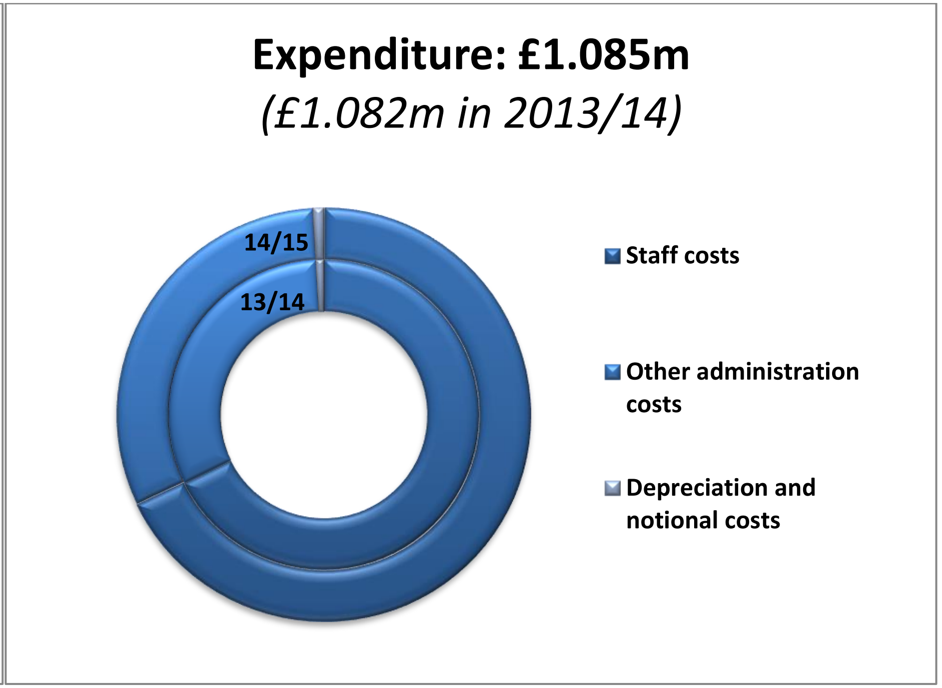
Audit of financial statements	• Unqualified independent auditor's report (audit certificate) on the 2014/15 financial statements. • Working papers were of a high standard and officers provided excellent support which enabled the audit team to complete on-site fieldwork by the planned target date. • All monetary errors, and presentation and disclosure issues, identified in unaudited accounts corrected by management in audited financial statements.
Financial management and sustainability	• Additional Scottish Government funding was received during the year to cover immediate costs arising from case investigation expenditure and the costs associated with the receipt of a second application in respect of Mr Abdelbaset Ali Mohmed Al-Megrahi. • The annual outturn on a cash basis exceeded the resource allocation by £0.058 million. This additional expenditure was funded from the Commission's existing cash reserves.
Governance and transparency	• The Commission had sound governance arrangements in place during 2014/15.
Best value	• The Commission have considered Scottish Government guidance on Best Value and have been proactive in their approach.
Outlook	• The Commission should ensure adequate arrangements are in place to separately monitor and report on expenditure in relation to the second application in respect of Mr Abdelbaset Ali Mohmed Al-Megrahi. • Cash and cash equivalents of £0.300 million were held at the 31 March 2015. This balance should be reviewed at the end of 2015/16 to identify whether any money could be released back to the Scottish Government.

Introduction

1. This report is a summary of our findings from the 2014/15 audit of the Scottish Criminal Cases Review Commission (the Commission).
2. The Commission and the Chief Executive, as the Accountable Officer, is responsible for:
   - preparing financial statements which give a true and fair view, in accordance with the relevant financial reporting framework
   - ensuring the regularity of transactions, by putting in place systems of internal control
   - maintaining proper accounting records
   - preparing and publishing with their financial statements an annual governance statement and a remuneration report.
3. Our responsibility, as the external auditor of the Commission, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements prepared by management with the oversight of those charged with governance. This does not relieve management of their responsibility for the preparation of financial statements.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports are summarised at appendices 2 and 3.
6. Appendix 4 is an action plan setting out our recommendations to address the high level risks we have identified from the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that the Commission understands its risks and has arrangements in place to manage these risks. The audit committee should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures. Consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

2014/15 financial statements





The financial statements show that Scottish Government grant-in-aid funding decreased by £0.032 million (3%) from £1.051 million in 2013/14 to £1.019 million in 2014/15. However, during the year the Commission submitted an additional funding request to the Scottish Government to cover immediate costs arising from case investigation expenditure and the costs associated with the receipt of a second application in respect of Mr Al-Megrahi. This request was granted and additional funding of £0.061 million was made available during the year but the Commission only required to utilise £0.057 million of this to meet the extra in-year costs. Overall expenditure increased by less than 1% from £1.082 million in 2013/14 to £1.085 million in 2014/15. Staff costs accounted for the majority (around 68%) of the Commission's expenditure in both years.

Audit of the 2014/15 financial statements

Audit opinions

Financial Statements

- The financial statements of the Commission for 2014/15 give a true and fair view of the state of the body's affairs and of its net expenditure for the year.
- We confirm that the financial statements have been properly prepared in accordance with the 2014/15 FReM and the requirements of the Criminal Procedure (Scotland) Act 1995 and directions.

Regularity

- In all material respects, the expenditure and income in the financial statements were incurred or applied in accordance with applicable enactments and guidance.

Other prescribed matters

- The remuneration report to be audited has been properly prepared in accordance with the requirements of the Criminal Procedure (Scotland) Act 1995 and directions.
- The information in the strategic report and directors' report is consistent with the financial statements.

Submission of financial statements for audit

9. We received the unaudited financial statements on 8 May 2015, in accordance with the agreed timetable. The working papers were of a high standard and the staff provided good support to the audit team and we completed our on-site fieldwork on 14 May 2015.

Overview of the scope of the audit of the financial statements

10. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our Annual Audit Plan presented to the Audit Committee on 2 December 2014.

11. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee for the audit was £7,300 and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

12. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance.

13. Appendix 1 sets out the audit risks identified at the planning stage and how we addressed each risk in arriving at our opinion on the financial statements.

14. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

15. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. In addition, a misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example the failure to achieve a statutory requirement, or an item contrary to law).

16. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

17. We summarised our approach to materiality in our plan. Based on the financial statements, we revised materiality for 2014/15 to £10,850 (planning materiality set at £10,000) based on actual expenditure for the year.

18. We also set a lower level, known as performance materiality, when defining our audit procedures. This level depends on professional judgement and is informed by a number of factors including:

- extent of estimation and judgement within the financial statements
- nature and extent of prior year misstatements
- extent of audit testing coverage.

19. Performance materiality has been set at £9,765 (i.e. 90% of materiality). We report all misstatements greater than £1,000.

Evaluation of misstatements

20. All misstatements identified during the audit, which exceeded our misstatement threshold, have been amended in the financial statements as detailed at paragraph 22.

Significant findings from the audit

21. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit as detailed below.

- The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and disclosures.
- Significant difficulties encountered during the audit.
- Significant matters arising from the audit that were discussed, or subject to correspondence with management.
- Written representations requested by the auditor.
- Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.

22. A number of minor presentational and disclosure issues were identified during the course of the audit. In addition, three monetary errors were identified within the financial statements. These were discussed with management who agreed to amend the financial statements. The adjustments made to the financial statements to correct the monetary errors identified had no impact on net operating costs but resulted in net assets reducing by £0.004 million. The following table details those issues or audit judgements that, in our view, require to be communicated to you in accordance with ISA 260.

Significant findings from the audit in accordance with ISA260
Year-end receivables balance: The trade and other receivables balance at 31 March 2015 was shown as a credit balance of £0.016 million in the unaudited financial statements. Following investigation we identified this was due to prepayments processed as part of the 2013/14 closedown procedures that had not been reversed in 2014/15. This has been corrected in the revised accounts received on 26 May 2015 to show the receivables balance as a debit balance of £0.020 million.
Cash and cash equivalents balance: The cash and cash equivalents balance at 31 March 2015 was incorrectly shown as £0.335 million in the unaudited financial statements due to the inclusion of an uncleared suspense account balance from 2013/14. This was investigated by the Commission's finance contact within the Scottish Government and the balance was corrected to £0.300 million in the revised accounts received on 26 May 2015.
Year-end payables balance: During the financial statements audit, management identified that the trade and other payables balance at 31 March 2015 was overstated by £0.006 million. This was due to the cash purchase of iPads being accounted for as a purchase on credit in the unaudited financial statements. This has been corrected in the revised accounts received on 26 May 2015.

Future accounting and auditing developments

Revisions to the Financial Reporting Manual (FReM)

23. The financial statements are prepared in accordance with the Government financial reporting manual (FReM). Two significant revisions will apply from 2015/16:

- Simplification and Streamlining Project – changes to the form and content of the annual report and accounts.
- Adoption of IFRS13 *Fair value measurement* for the first time – this also includes IAS 16 and IAS 38 adaptations.

24. **Restructuring of the annual report**: the 2015/16 FReM has been extensively re-written to require the annual report and accounts to include:

- A performance report which will give a fair, balanced and understandable analysis of performance and will include an overview section and a performance analysis section.
- An accountability report incorporating the following three main sections:
  - corporate governance report consisting of a directors' report, a statement of the Accountable Officer's responsibilities and a governance statement
  - remuneration and staff report which will cover a number of prescribed disclosures including remuneration policy, payments to directors, staff numbers and sickness absence rates
  - parliamentary and accountability report which will include information on the regularity of expenditure and the independent auditor's report.

Appendix 4 – Action Plan No. 1

25. **International Financial Reporting Standards (IFRS) 13 Fair value measurement:** sets out the requirements for assets to be to be valued at fair value and is applied in full by the FReM only to assets that are not held for their service potential (i.e. investment properties and assets held for sale). It also applies to operational assets which are surplus to requirements where there are no restrictions on disposal which would prevent access to the market.

26. IFRS 13 does not apply to operational assets which are in use delivering front line services or back office functions, and surplus assets with restrictions on their disposal. These will be valued in accordance with the adaptions to *IAS (International Accounting Standard) 16 property, plant and equipment.*

27. As the Commission do not hold any assets of this nature this will not impact upon their 2015/16 financial statements.

Financial management and sustainability

28. The arrangements for budget setting and monitoring in place are sound, with management exercising a close control over expenditure and reporting financial results quarterly to the board.

2014/15 financial position

29. As shown in the table below, the Commission's budget for 2014/15 was initially set at £1.019 million, representing a 3% reduction on the 2013/14 budget. During the course of the year, an additional funding request was submitted to the Scottish Government to cover immediate costs arising from general case investigation expenditure and those associated with the receipt of a second application in respect of Mr Al-Megrahi. Additional funding of £0.061 million was approved and the Commission drew down £0.057million of this additional funding.

SG Funding 2014/15	Allocation (£m)	Drawn Down (£m)
Initial allocation	1.019	1.019
Additional allocation	0.061	0.057
Total	**1.080**	**1.076**

30. The main financial objective of the Commission is to ensure that the financial outturn for the year is within the resource budget allocated by Scottish Ministers.

31. The 2014/15 financial statements show that on a cash basis the Commission's outturn was £1.134 million, representing an overspend of £0.058 million against the Scottish Government funding drawn down during the year of £1.076 million. The Commission funded this additional expenditure from existing cash reserves.

32. On an income and expenditure basis, the financial statements show a deficit of £0.009 million. This is the difference between the net operating costs for the year as shown in the Statement of Comprehensive Net Expenditure of £1.085 million and the annual funding received from the Scottish Government of £1.076 million. This difference is attributable to non-cash costs (i.e. notional costs and depreciation) for which the Commission receive additional Scottish Government budget cover.

Financial management

33. As auditors we need to consider whether bodies have established adequate financial management arrangements.

We do this by considering a number of factors, including whether:

- the officer responsible for finance has sufficient status to be able to deliver good financial management
- standing financial instructions and standing orders are comprehensive, current and promoted within the body
- reports monitoring performance against budgets are accurate and provided regularly to budget holders
- monitoring reports do not just contain financial data but are linked to information about performance
- members provide a good level of challenge and question budget holders on significant variances.

34. Based on our accumulated knowledge, our review of relevant board papers and through our attendance at committees we conclude that the Commission has sufficient financial management arrangements in place.

2015/16 and beyond

35. The Commission's core Scottish Government funding for 2015/16 will again be £1.019 million. The Scottish Government has however committed to making available a further £0.125 million to cover the anticipated costs associated with the case of Mr Al-Megrahi during 2015/16. As this additional funding is ring-fenced for this review the Commission should ensure adequate arrangements are in place to separately monitor and report these costs.

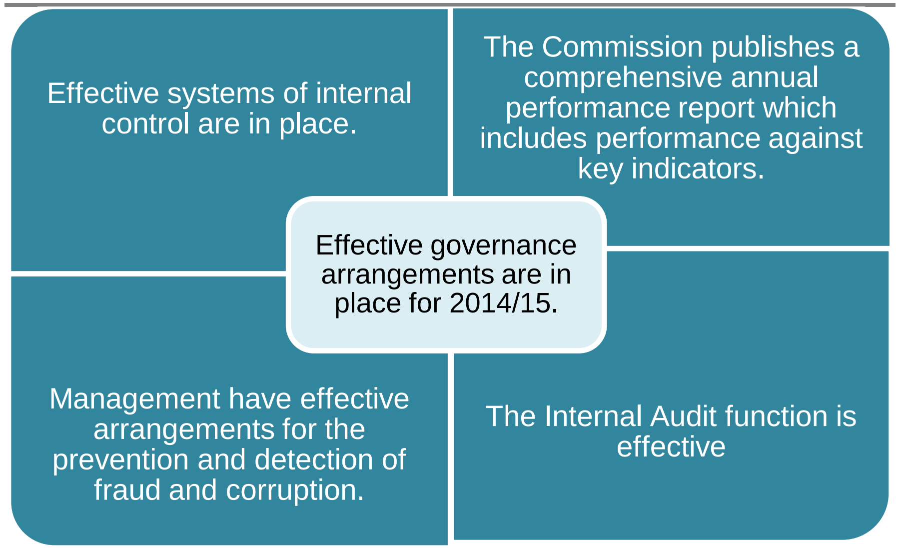
Appendix 4 – Action Plan No. 2

36. The Commission held cash and cash equivalents of £0.300 million at the 31 March 2015. The framework agreement with the Scottish Government states that they should only retain the level of funds required to meet any relevant liabilities at the year-end. As annual expenditure is only around £1.1 million we discussed with management whether this level of funds is required.

37. Given the potential costs associated with the Mr Al-Megrahi case we accepted that this balance was appropriate. However, this should be revisited at the end of 2015/16 to identify whether any money could be released back to the Scottish Government.

Appendix 4 – Action Plan No. 3

Governance and transparency



Corporate governance

38. The Board and Chief Executive (as Accountable Officer) are responsible for establishing arrangements for ensuring the proper conduct of the affairs of the Commission and for monitoring the adequacy of these arrangements.

39. The members of the Board are appointed by Her Majesty the Queen on the recommendation of Scottish Ministers. The current board has eight members including the chairman. The strategic direction and performance of the Commission is governed by the board.

40. Mrs Jean Couper CBE has served as chairman of the board since 2009 and the Commission's Chief Executive, Mr Gerard Sinclair, has been in post since 2003. The Commission has thereby benefited from continuity of leadership over this period.

41. The Commission is considering the Scottish Government's aspirational 50:50 by 2020 initiative which '…challenges all private, public and third sector bodies to achieve gender balance on their boards by 2020.' As the Commission do not appoint board members their ability to contribute to the achievement of this target is limited.

42. A number of committees are in operation and meet regularly throughout the year. The Board is supported by 3 Case Committees, the Audit Committee and the Remuneration Committee. In addition, the full Board sits twice a year as the Policy Group.

43. The Audit Committee has direct responsibility for overseeing the Commission's arrangements for corporate governance and provides the Accountable Officer with assurance as to the Commission's compliance. The committee considers all

internal and external audit reports and ensures any issues raised are addressed.

44. During 2015/16 Professor Brian Caddy and Mr Stewart Campbell, who are both members of the audit committee, will leave the Commission after serving as members for 8 years. Mr Gerrard Bann, who is the other current member of the audit committee, will take on the role of chairman of the committee and Professor George Irving CBE has also been appointed to the committee. A further member will be appointed to the committee later in 2015 following completion of the public appointment process for new Commission members.

Transparency

45. Along with the Annual Accounts the Commission also publishes a comprehensive annual report which includes performance against its key indicators. We consider this provides a fair and balanced view of activities for the year.

Accounting and Internal control systems

46. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.

47. No material weaknesses in the accounting and internal control systems were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

48. Many of the Commission's processes rely on systems hosted centrally by the Scottish Government. We review the controls in place within these systems centrally. This approach ensures we are delivering an efficient co-ordinated audit that avoids unnecessary duplication and expense. Our review did not identify any significant control weaknesses in the Scottish Government systems utilised by the Commission in 2014/15.

Internal audit

49. As part of our risk assessment and planning process our Scottish Government audit team assessed the Scottish Government Internal Audit Division, the Commission's internal auditors, and concluded that they operate in accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place. We were therefore able to rely on their work in terms of our wider code of audit practice responsibilities.

Arrangements for the prevention and detection of fraud

50. Audited bodies are responsible for establishing arrangements to prevent and detect fraud and other irregularity. Auditors review and report on these arrangements.

51. There were no instances of fraud or corruption reported by the Commission in 2014/15.

52. We assessed the arrangements for the prevention and detection of fraud during the planning phase of our audit.

53. We concluded that there are effective arrangements for the prevention and detection of fraud, although it should be noted that no system can eliminate the risk of fraud entirely.

National Fraud Initiative (NFI) in Scotland

54. The Commission participates in the National Fraud Initiative (NFI) through the Scottish Government Payroll Division. The NFI uses electronic data analysis techniques to compare information held on individuals by different public sector bodies and different financial systems, to identify data matches that might indicate the existence of fraud or error. No matches were identified in relation to Commission staff through the latest NFI exercise.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

55. Audited bodies are responsible for ensuring that their affairs are managed in accordance with proper standards of conduct and have proper arrangements in place for implementing and monitoring compliance with standards and codes of conduct, standing orders and financial instructions. Auditors consider whether bodies have adequate arrangements in place. No issues have been identified by us for inclusion in this report.

Correspondence referred to the auditor by Audit Scotland

56. We received one piece of correspondence during 2014/15. Following consideration of the issues raised we determined that no further audit work was required.

Best Value

57. Accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value.

Arrangements for securing Best Value

58. The Commission have considered Scottish Government guidance on Best Value and have been proactive in their approach.

59. The Commission undertook a full best value self-assessment review in 2013/14, as set out within the 2013/14 Business Plan, assessing arrangements within the organisation in nine key areas of best value. This resulted in five actions across three areas being identified which were incorporated within the 2014/15 Business Plan Objectives.

60. During 2014/15, progress against these objectives was assessed by the Board. This identified that two are no longer necessary as the Commission is now performing adequately in those areas. The other three actions are on schedule to be completed within the designated timescales.

Acknowledgements

61. We would like to express our thanks to the staff and members of the Scottish Criminal Cases Review Commission for their help and assistance during the audit of this year's financial statements which has enabled us to provide an audit report within the agreed timetable.

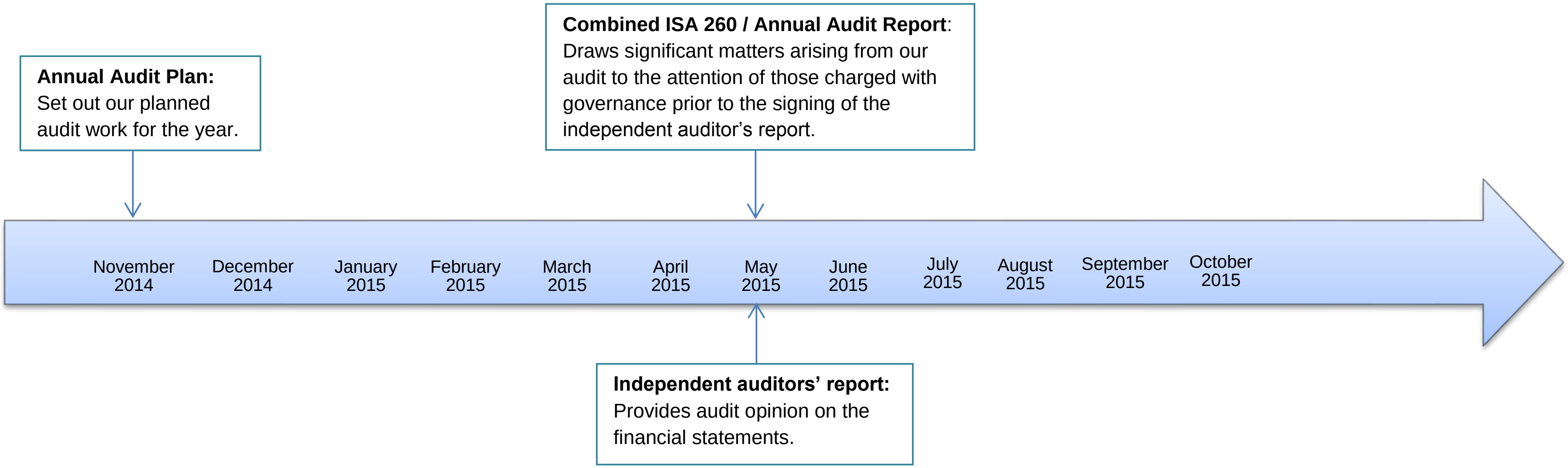
Appendix 1 – Audit risks

The table below sets out the audit risks identified in our 2014/15 Annual Audit Plan, how we addressed each risk and our judgement in arriving at our opinion on the financial statements.

Audit Risk	Assurance procedure	Results and conclusion
Receipt of pension information The Department of Work and Pensions (DWP) provide the Commission with pension information for both the Chief Executive and Director of Corporate Services for inclusion within the Remuneration Report in their annual accounts. *There is a risk that this information will not be provided by the DWP prior to the proposed date for signing the 2014/15 accounts.*	• We reviewed the pension information included within the remuneration report as part of the 2014/15 financial statements audit.	The pension information was provided by DWP on 11 May 2015. An additional note was added to the financial statements to explain the recalculation of the 2013/14 cash equivalent transfer value (CETV) figures. **Satisfactory**
Investigation costs Investigation costs will exceed the approved budget for the year. *There is a risk that this may impact on the Commission's overall financial position for 2014/15.*	• We reviewed expenditure against the final allocation received during the year (i.e. initial allocation plus additional allocation provided in year) and the Commission's final outturn for 2014/15.	The Commission's final outturn for 2014/15 was within the revised Scottish Government allocation provided for the year. **Satisfactory**

Audit Risk	Assurance procedure	Results and conclusion
IT support expenditure The new IT support contract will result in the Commission being charged based on the actual level of IT support required. *There is a risk that this will increase the IT support costs of the Commission.*	• We reviewed the level of IT support expenditure incurred during 2014/15.	No issues were identified with the level of IT support expenditure incurred during 2014/15. However, as the new contract only commenced in October 2014 it is too early to assess whether the new contract will deliver the savings anticipated. **To be followed up as part of our 2015/16 audit activity**
Additional resource requirement The Commission may require additional funding to cover the extra costs associated with the Mr Al-Megrahi case. *There is a risk that this funding will not be applied for the purposes intended.*	• We reviewed the use of the additional funding provided by the Scottish Government during 2014/15.	The additional funding provided by the Scottish Government during 2014/15 was applied for the purposes intended (i.e. to cover the immediate costs arising from case investigation expenditure and the costs associated with the receipt of a second application in respect of Mr Al-Megrahi). **Satisfactory**

Appendix 2 – Summary of local audit reports 2014/15



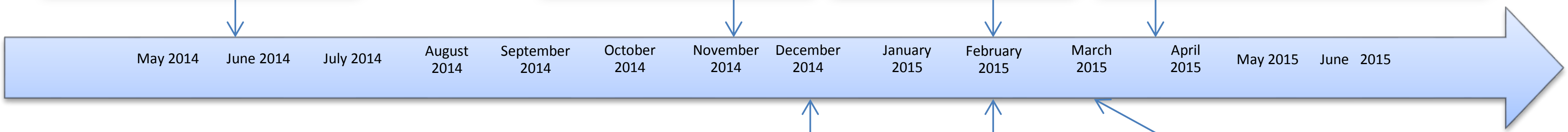
Appendix 3 – Summary of national reports 2014/15

Scotland's public finances - a follow-up audit: Progress in meeting the challenges -Provides a high-level update on the financial position and on how public bodies are meeting the challenges of reduced public spending.

Community planning: Turning ambition into action - Provides a national update on community planning in Scotland since March 2013. The report assesses progress locally and nationally and identifies opportunities for further improvement.

Superfast broadband for Scotland: a progress report: assesses whether the Scottish Government and HIE have clear plans and arrangements in place to build their superfast broadband network in Scotland.

Update on developing financial reporting - reviews the principles of public financial management and provides an update on the actions the Scottish Government is taking to further develop financial reporting.



Preparations for the implementation of the Scotland Act 2012: Reports progress in preparing for the Land and Buildings Transaction Tax (replacing the current stamp duty arrangements), Scottish Landfill Tax and other financial powers for the Scottish Government from 1 April 2015.

The Scottish Government's purchase of Glasgow Prestwick Airport: Assesses if the Scottish Government's approach to the purchase of Glasgow Prestwick Airport was reasonable, considers the future plans for the airport's development and the governance arrangements that have been put in place.

Commonwealth Games 2014: third report: third report on the Games. The overall aim was to answer the question: Was the Commonwealth Games 2014 delivered within budget and is it achieving value for money?

Appendix 4 – Action plan

No.	Para/page	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1.	24	**Issue:** The 2015/16 FReM has been extensively re-written and includes significant changes to the form and content of the annual report and accounts. **Risk:** The Commission's 2015/16 financial statements do not reflect the revised FReM requirements. **Recommendation:** Management should review the revised requirements to identify the impact upon their 2015/16 financial statements, and discuss these with their external auditors as required.	Management will review the revised requirements in advance of the preparation of the 2015/16 financial statements.	Director of Corporate Services	31 March 2016

No.	Para/page	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
2.	35	**Issue:** The Scottish Government has confirmed additional funding of £125,000 will be provided to cover the anticipated additional costs of reviewing the case of Mr Al-Megrahi in 2015/16. **Risk:** As this additional funding will be ring-fenced there is a risk that the Commission can not demonstrate that the funds have been applied for the purposes intended. **Recommendation:** The Commission should ensure adequate arrangements are in place to separately monitor and report these costs.	The Commission will put in place an appropriate system to record and monitor expenditure directly associated with this case.	Director of Corporate Services	30 June 2015

No.	Para/page	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
3.	36/37	**Issue:** The Commission held cash and cash equivalents of £0.300 million at the 31 March 2015. **Risk:** There is a risk that the Commission is not complying with the requirements of their framework agreement with the Scottish Government by retaining funds in excess of the level required meet any relevant liabilities at the year-end. **Recommendation:** The cash and cash equivalents balance should be revisited at the end of 2015/16 to identify whether any money could be released back to the Scottish Government.	This will be reviewed prior to the year-end in order to identify if any funds can be released to the Scottish Government.	Director of Corporate Services	31 January 2016