

## Accounts Commission Findings

### Strathclyde Partnership for Transport

Following a review undertaken by the external auditors, the Controller of Audit has made a report to bring to the attention of the Commission and the public conclusions arising from an investigation of travel expenses and other matters at Strathclyde Partnership for Transport (“the authority”) in the period between 2007 and 2009.

The Commission accepts this report by the Controller of Audit.

The Commission finds serious deficiencies in the way the authority managed and controlled travel expenses. These gave rise to a number of instances giving cause for concern about the judgement of those involved. We are particularly concerned that these deficiencies appear to show a culture and behaviour by some of the most senior elected members and officers of the authority at the time. This behaviour fell well short of what is expected of those holding public office and overseeing public funds. The Commission notes that there have been changes to the membership and senior management of the authority since these concerns arose.

As a regional transport partnership, the authority is subject to many of the same obligations as all local authorities in Scotland. It must adhere to the principles of good governance, and ensure that its processes support rigorous scrutiny and accountability in the application of public funds. These processes must ensure that the costs, benefits and value of proposed travel are adequately examined so that the authority always acts in a way designed to ensure value for money. The authority must also ensure that it applies the appropriate regulations and practices on expenses in all respects.

The Commission notes and welcomes the actions taken by the authority once concerns about expenses and other matters came to light. On the basis of internal audit work in April 2009, the authority acted to strengthen value for money scrutiny and authorisation controls. It then also approved an action plan set out by the external auditors which included further recommendations for improving internal controls for expenses and travel. When implementing its action plan, the authority should consider the training and development needs of its members to ensure that they are clear about the authority’s revised policies and procedures and can demonstrate good governance, and effective scrutiny and challenge, in the discharge of their roles.

We also welcome the action by the authority that has led to recovery of some expenses. Given the Controller of Audit’s conclusion that the circumstances of the visit to the Greater Manchester Passenger Transport Executive constituted an unacceptable use of public money, the Commission endorses the recommendation that the authority should seek repayment of all expenses associated with this visit.

The Commission requests that the Controller of Audit provide it with a progress report in approximately six months, identifying progress in implementing the action plan and control actions. We also expect that the progress report by the Controller of Audit will explain the authority’s actions on further recovery of personal or excessive expenses.