

Accounts Commission Findings

Strathclyde Partnership for Transport

In November 2010, the Accounts Commission considered a report by the Controller of Audit on an audit investigation of travel expenses and other matters at Strathclyde Partnership for Transport (SPT). In its findings the Commission requested the Controller to report again to: identify SPT's progress in implementing the action plan and control actions agreed with its external auditors; and explain SPT's actions on the further recovery of personal or excessive expenses. The Commission accepts this report by the Controller of Audit as fulfilling that request.

The Commission notes that SPT has taken this matter seriously and has made significant progress against its action plan and control actions. Further, the Commission accepts the Controller's conclusion that SPT has taken appropriate steps to consider the case for further recovery of potentially personal and excessive costs and has taken a reasonable decision in the circumstances, based on legal advice, not to pursue the matter.

The Commission welcomes the improvements initiated by SPT and requests the external auditors to continue to monitor the effectiveness of actions taken and any further improvements required as part of their on-going annual audit work.

**SELECTED STATUTORY PROVISIONS FOR REPORTS BY THE CONTROLLER OF
AUDIT AND PROCEDURE OF THE ACCOUNTS COMMISSION**

**EXCERPTS FROM THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973 AND THE
LOCAL GOVERNMENT IN SCOTLAND ACT 2003**

S102 1973 Act - Reports by the Controller of Audit

- (1) The Controller of Audit may, and if so required by the Commission, shall make reports to the Commission with respect to -
- (a) the accounts of local authorities audited under this part of this Act;
 - (b) any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public;
 - (c) the performance by a local authority of their duties under Part 1 (best value and accountability) and Part 2 (community planning) of the Local Government in Scotland Act 2003.
- (2) The Controller of Audit shall send a copy of a report made under subsection (1) above to
- (a) any local authority named in the report; and
 - (b) any other person the Controller thinks fit.
- (2A) A local authority shall, forthwith upon their receiving a copy of a report sent to them under subsection (1) or (2) above, supply a copy of that copy report to each member of the authority and make additional copies available for public inspection.

S3 2003 Act - Action by Accounts Commission following report by Controller of Audit

On a report being made to it by the Controller of Audit under section 102(1) of the Local Government (Scotland) Act 1973 the Accounts Commission may do, in any order, all or any of the following, or none of them -

- (a) direct the Controller of Audit to carry out further investigations;
- (b) hold a hearing;
- (c) state its findings.

S4(2)(b) 2003 Act

Findings which do not follow a hearing shall be treated as the findings of the members of the Commission holding a hearing.

- (3) Findings may include recommendations and the persons to whom those recommendations may be made include the Scottish Ministers.

- (4) The Accounts Commission shall give a copy of findings so made to any member or officer of a local authority who was named in the report upon which proceeded the hearing to which the findings relate.

S103E 1973 Act - Action by local authorities

- (1) A local authority receiving a copy of findings shall consider those findings at a meeting of the authority within three months of receiving them or within such longer period as the Commission may specify in writing.
- (2) The duty imposed on a local authority by subsection (1) above shall be discharged only by that authority and not by a committee or sub committee or an officer.
- (3) Where findings received by a local authority contain recommendations, the authority shall decide -
 - (a) whether to accept any or all of those recommendations;
 - (b) what, if any, action to take in response to those recommendations.
- (4) A meeting under subsection (1) above shall not be held unless, at least seven clear days before the meeting, there has been published, in a newspaper circulating in the area of the local authority concerned, a notice which -
 - (a) states the time and place of the meeting;
 - (b) indicates that the meeting is to be held in order to consider the findings of the Commission and any recommendations in those findings; and
 - (c) describes the nature of those findings and of any such recommendations.
- (5) The local authority shall, as soon as practicable after that meeting -
 - (a) notify the Commission of any decisions made in pursuance of subsection 3 above; and
 - (b) publish, in a newspaper circulating in the area of the local authority, a notice containing a summary, approved by the Commission, of any such decisions.
- (6) A notice under subsection 5(b) above shall not need to summarise any decision made while the public were excluded from the meeting -
 - (a) under section 50A (2) of this Act (confidential matters) or in pursuance of a resolution under section 50A (40) of this Act (exempt information); but
 - (b) in a case where section 50C and 50D of this Act (availability for inspection after meetings of minutes, background papers and other documents) apply in relation to the meeting, shall indicate the documents which, in relation to that meeting, are open for inspection in accordance with those sections.