

# SCOTTISH CHILDREN'S REPORTER ADMINISTRATION

## ***Financial Regulations***

### CONTENTS:

1. Introduction
2. Responsibilities
  - 2.1 Financial Responsibilities
  - 2.2 Financial Instructions
3. Planning and Authorisation
  - 3.1 Planning and Budgeting
  - 3.2 Authority
4. Monitoring and Control
  - 4.1 Budgetary Control
  - 4.2 Incurring Capital Expenditure
  - 4.3 Supplementary Estimates and Virement
  - 4.4 Provision of Monitoring Information
  - 4.5 Reports to Board and Management Groups
5. Assets
  - 5.1 Security
  - 5.2 Estates
  - 5.3 Stores and Equipment
6. Income and Expenditure
  - 6.1 Income
  - 6.2 Contract Standing Orders
  - 6.3 Banking Arrangements and Control of Cheques
  - 6.4 Orders for Goods and Services
  - 6.5 Payment of Accounts
  - 6.6 Payment of Salaries, Wages and Pensions
  - 6.7 Travel and Subsistence
  - 6.8 Petty Cash Accounts
7. Special Provisions
  - 7.1 Gifts and Hospitality
  - 7.2 Losses and Special Payments
  - 7.3 Fraud, Theft, Corruption and Other Irregularities
8. Accounting and Audit
  - 8.1 Accounting Procedures
  - 8.2 Internal Audit
  - 8.3 Rights of Access

## **1 Introduction**

The Financial Regulations are a key element in SCRA's system of internal financial control. The Regulations, which are supplemented by Financial Instructions and Finance Guidance Notes, link directly to the Schedule of Delegated Authority and Procurement Policy. The Regulations set out the key controls which apply to each core financial process.

## **2 Responsibilities**

### 2.1 Financial Responsibilities

- 2.1.1 The Board will be responsible for setting the overall policies to be followed by the Administration and for ensuring that all actions undertaken by officers of the Administration are in accordance with procedures determined by the Board.
- 2.1.2 Under the terms of reference approved by the Board, SCRA's Audit Committee is responsible for general oversight of audit related matters. Internal Audit reports to Line Managers and the Audit Committee on the SCRA's system of internal control and recommends improvements to the systems as necessary.
- 2.1.3 The Principal Reporter of the Administration is formally designated as SCRA's Accountable Officer by the Accountable Officer of Scottish Executive Education Department (SEED). The role of the Accountable Officer is defined in the Framework Documents.
- 2.1.4 The Director of Finance is responsible for providing support to the Principal Reporter in carrying out his Accountable Officer responsibilities and is designated as the Depute Accountable Officer.
- 2.1.5 The Principal Reporter, Director of Reporter Operations, Director of Finance , Director of Corporate Development, Head of HR and OD and Reporter Managers, referred to in these Regulations as "Budget Holders", are responsible for the resources under their control. It will be for them to ensure that such resources are managed in accordance with the provisions of the Financial Regulations and any procedures or other instructions, as may be approved from time to time, by the Board and/or the Principal Reporter.
- 2.1.6 The Board may delegate certain powers to Budget Holders and other specified officers. With the exception of the Accountable Officer function, these officers may further delegate the powers they have been given, within the limits of the Schedule of Delegated Authority, but they retain ultimate responsibility for the exercise of the delegated authority.
- 2.1.7 All staff shall comply with the terms of these Financial Regulations.

## 2.2 Financial Instructions

2.2.1 The Director of Finance will, after consultation with the Budget Holders, issue Financial Instructions. The purpose of these instructions will be to amplify, in greater detail, the instructions set out in these Financial Regulations.

2.2.2 All staff shall comply with the terms of the Financial Instructions.

## **3 Planning and Authorisation**

### 3.1 Planning and Budgeting

3.1.1 The Board is responsible for determining, monitoring and approving the medium/long term policy and resource framework for the future development of SCRA's policies and programmes. The Board will provide guidance as may be considered appropriate on the policies to be followed in the preparation of the Administration's Corporate and Operational Plans and estimates of revenue and capital expenditure.

3.1.2 In each financial year the Board will, following receipt of advice from the Principal Reporter, determine the detailed procedural arrangements for the ensuing financial years as may be considered appropriate for the preparation of the annual revenue and capital estimates to be followed by Budget Holders.

3.1.3 Budget Holders will prepare detailed estimates in respect of both capital and revenue expenditure for the ensuing financial year in accordance with the procedural arrangements approved from time to time in terms of paragraph 2.2 above.

3.1.4 The Principal Reporter will submit draft revenue and capital estimates to the Board with such recommendations as appear to be necessary. After considering the overall estimates and any recommendations, the Board will revise the estimates as it may consider appropriate, approve them as so revised, authorise the expenditure and the delegated budgets to Budget Holders and pass such resolutions as may be required.

3.1.5 The final budget requirement as approved by the Board will be in line with the annual cash limit as notified by the Scottish Ministers.

3.1.6 The detailed form of the capital and revenue estimates will be determined by the Director of Finance after consultation with the Budget Holders, the form to be consistent with statutory requirements.

3.1.7 New developments or initiatives which have not been included in the level of grant in aid agreed by the Scottish Executive and which cannot be accommodated within the agreed level of funding will be considered by the Principal Reporter by the submission of a Business Case. This Business Case may form the basis of a bid for supplementary funding to the Scottish Executive.

## 3.2 Authority

3.2.1 The inclusion of items in approved revenue budgets will constitute authority to the Budget Holders to incur such expenditure subject to any reservations put in place by the Board and the Schedule of Delegated Authority.

# 4 **Monitoring and Control**

## 4.1 Budgetary Control

4.1.1 The Director of Finance will inform Budget Holders of their financial allocation for the forthcoming year once this has been approved by the Board.

4.1.2 It will be the duty of each Budget Holder, to monitor and control expenditure within the financial allocation provided in the Revenue and Capital Budgets.

4.1.3 The Director of Finance will provide Budget Holders with access to the Financial Systems and will provide statements of expenditure for each Budget Holder and the Board.

4.1.4 It will be the duty of each Budget Holder to inform the Director of Finance, within agreed time-scales, where it is forecast that the total expenditure within their control is likely to be outwith agreed parameters. The Director of Finance will, if necessary, advise the Principal Reporter and prepare a report for the Board.

4.1.5 The Director of Finance and Principal Reporter will promptly inform the Board and the Scottish Ministers if it becomes apparent that expenditure is likely to exceed the level of grant-in-aid. The Board and the Scottish Ministers must also be informed if SCRA is likely to underspend by more than the equivalent of 5% of its total grant in aid.

## 4.2 Incurring Capital Expenditure

4.2.1 When the capital estimates for any year have been appraised and formally approved in accordance with SCRA's 'Accounting for Fixed Assets' Guidance Note, projects included may proceed on the authority of the Budget Holder i.e. the project sponsor, provided that:

- (a) the scope of the project is consistent with the original capital estimates.
- (b) should the recommended tender for a project exceed the sum contained in the Capital Estimates by the lesser of 10% or £10,000 approval of the Board will be obtained before the tender is accepted. The recommended tender may be accepted up to that limit provided that sufficient budget or virement is available. Board approval will be obtained in other cases. Notwithstanding, in an emergency situation the Chairperson and/or Principal Reporter may take such steps as are necessary to safeguard life, health or property or safeguard the interests of SCRA.
- (c) should a new project be substituted for an approved project, approval of the Board will be required.

4.2.2 It will be the duty of each Budget Holder, to monitor and control expenditure within the financial allocation for each project under their control.

### 4.3 Supplementary Estimates and Virement

4.3.1 Regulation 4.1 states that the Budget Holder is responsible for ensuring that the approved expenditure under each heading is not exceeded. Where, however, an expenditure code is or is likely to be exceeded, the Budget Holder, must:

- (a) attempt to make good the deficiency from other savings;
- (b) where that cannot be achieved the extent of the over/underspend should be submitted to EMT as part of the budget monitoring process, detailing the reasons for the budget variance and outlining the corrective actions to be taken.

4.3.2 Variance from original approved budget plans including the introduction of a new policy or a variation of existing policy which may have a significant impact upon the corporate plans of the Administration will be subject to the approval of the Board.

4.3.3 In exceptional circumstances, some virement of budget may be submitted to the Board for approval provided:

- (a) the virement is greater than £5,000;
- (b) the level of virement is no more than 10% of the prescribed expenses heads (i.e. Staff, Property, Travel etc.)
- (c) the virement does not create an additional financial commitment into the future financial years which cannot be accommodated within existing grant in aid levels;

4.3.4 No virement is permitted into Staff Costs or out of the Capital Budget without the prior approval of the Scottish Executive.

### 4.4 Provision of Monitoring Information

4.4.1 The Director of Finance will, quarterly or at intervals determined by the Board, provide the Board with a monitoring report on revenue and capital expenditure and forecasts of out-turn figures.

4.4.2 The Principal Reporter shall provide the Scottish Ministers with such revised forecasts and out-turn figures on revenue expenditure, including details of staff costs as required by Scottish Executive.

#### 4.5 Reports to Board and Management Groups

4.5.1 All reports to the Board, management group or sub-group must identify and explain the financial implications of any commitment, action or change to policy proposed.

4.5.2 Reports must include a comprehensive costing of financial implications and an outline of options considered.

4.5.3 Financial implications should differentiate between capital expenditure and revenue expenditure.

### **5 Assets**

#### 5.1 Security

5.1.1 Each Budget Holder is responsible for maintaining proper security at all times for all SCRA assets under their respective control including buildings, stocks, furniture, equipment, cash, records and information. The appropriate officers shall consult with the Head of Property or IS Manager in any case where security is thought to be defective or where it is considered or it has been advised that security may be inadequate or that special security arrangements may be required.

5.1.2 Maximum limits for cash holdings shall be agreed with the Director of Finance and shall not be exceeded without the prior approval of the Director of Finance.

#### 5.2 Estates

5.2.1 The Head of Property will maintain a database of all properties owned or leased by the Administration recording the purpose for which held, location, extent and plan reference, purchase details, lease obligations, particulars or nature of interest and rents payable.

5.2.2 The Head of Property will have the custody of all title deeds under secure arrangements.

5.2.3 No property asset can be disposed of where the book value is greater than £55,000 without the specific approval of the Board and SEED.

#### 5.3 Stores and Equipment

5.3.1 The safe custody of stocks, furniture, fittings, plant and equipment shall be the responsibility of the Budget Holder concerned.

5.3.2 Budget Holders will perform physical inventories in a form and frequency agreed by the Head of Property and Director of Finance. The Budget Holder will supply the Director of Finance with such information relating thereto as he may need for the financial records of the Administration.

5.3.3 The Budget Holder will report any physical differences to the Director of Finance, and after consultation with the Director of Finance, take the necessary action in relation to such.

5.3.4 The procedure for Losses and Special Payments must be adhered to for the treatment of any losses.

5.3.5 The Administration's property will not be removed otherwise than in accordance with the ordinary course of the Administration's business or used otherwise than for the Administration's purposes except in accordance with specific directions issued by the Budget Holder concerned.

5.3.6 Where an item on an inventory is surplus to operational requirements, the appropriate Budget Holder will, in accordance with the Financial Instructions, before disposing of the item, consult the Head of Property or IS Manager. The Head of Property will provide disposal guidelines.

5.3.7 In any event, no asset can be disposed of where the book value is greater than £55,000 without the specific approval of the Board and SEED.

## **6 Income and Expenditure**

### 6.1 Income

6.1.1 The Finance Team will raise the appropriate invoice for all accounts for services and income (conferences, sale of publications, costs of expenses incurred by families attending hearings) upon notification by Budget Holders. The Director of Finance shall issue the necessary detailed instructions regarding the issue of these accounts, the use of credit notes and the collection of the income.

6.1.2 All money received by an employee on behalf of the Administration will, without delay, be paid intact to the Director of Finance, or as may be directed, to the Administration's banking account. No deductions may be made from such money unless specifically authorised by the Director of Finance.

6.1.3 Personal cheques will not be cashed out of the money held on behalf of the Administration.

6.1.4 Every transfer of official money from one member of staff to another shall be evidenced in the records of the office concerned by the signature of the receiving officer.

6.1.5 No income or other debt due to the Administration over £1,000 will be written off without the approval of the Board. Sums up to that amount may be written off with the written approval of the Principal Reporter.

### 6.2 Contract Standing Orders

6.2.1 The Principal Reporter will issue Contract Standing Orders which will apply to:

- (i) all contracts for works of building or civil engineering construction and maintenance and the supply of goods, materials or services but excluding contracts of employment; and

- (ii) contracts relating to dealings in land and property.

### 6.3 Banking Arrangements and Control of Cheques

- 6.3.1 The Board shall appoint a bank to be the Administration's bankers and approve the terms under which their services shall be provided.
- 6.3.2 The Director of Finance will review the Administration's banking arrangements and initiate competitive tendering, at least every 3 years.
- 6.3.3 Subject to any directions given by the Board, the Director of Finance shall be authorised to operate such bank accounts as may be considered necessary.
- 6.3.4 All cheques and other forms enabling payment to be made from any Administration bank account will be ordered only on the authority of the Director of Finance, who will ensure that proper arrangements have been made for their safe custody and that adequate controls exist over the usage and production of cheques.
- 6.3.5 Payments from Administration bank accounts, using the Clearing House Automated Payment System and the Bankers Automated Clearing Services or other financial instruments, are authorised by the signature of two designated officers of the Administration. For this purpose there will be a panel of signatories of not less than three persons. In the case of bank petty cash cheques payments are authorised by the signature, on the cheque, of two officers designated by the Principal Reporter.

### 6.4 Orders for Goods and Services

- 6.4.1 The Budget Holder as designated by the Principal Reporter, shall be responsible for all goods and services ordered within the Region or Headquarters Division and shall also be responsible for ensuring that the approved expenditure under each heading of the budget is not exceeded.
- 6.4.2 The purpose of procurement is to meet the user's requirements. The Administration's Procurement Policy requires that all purchases of works, equipment, goods and services are based on value for money, i.e. the optimum combination of whole-life cost and quality (or fitness for purpose) and other issues such as delivery against price, to meet the user's requirements. It would not be consistent with value for money, or the equal treatment of supplies, for procurement to be used to pursue aims unrelated to the subject of the contract. As far as possible, requirements should be expressed in terms of output and performance to provide scope for innovation solutions and avoid suggestions of favouritism.
- 6.4.3 Contracts for goods and services should be awarded following competition unless there are convincing reasons to the contrary to promote economy, efficiency and effectiveness in public expenditure. Contracts of an ongoing nature should be regularly reviewed and subjected to competition at appropriate intervals (usually no more than every 3 years, unless economic arguments clearly justify a longer contractual relationship). The form of competition chosen should be consistent with any legal requirements and appropriate to the value and complexity of the goods or services being acquired.

- 6.4.4 Potential contractors should be assessed on grounds of suitability, for example in respect of their financial standing and ability to perform the contract (i.e. technical expertise). SCRA should, wherever possible, seek opportunities to collaborate with others in respect of common requirements. This will help avoid unnecessary duplication of effort and gain the benefits of aggregation of requirements and economies of scale. If SCRA wishes to enter into contracts under framework agreements put into place by others, it must seek advice as to whether the framework agreement has been awarded in accordance with the EC rules on behalf of other potential users.
- 6.4.5 Before entering into any lease SCRA must demonstrate that the lease offers better value for money than purchase.
- 6.4.6 Official orders will be issued for all work, goods or services, including consultancy services to be supplied to the Administration except as follows :-
- (a) work, goods or services which are covered by a prior written agreement which prescribes that payments will be made at certain intervals or under certain conditions.
  - (b) the metered element of telephone, gas, water and electricity services but not the installation, alteration or repair of such services.
  - (c) periodic payments such as rates.
  - (d) purchases in cash for which reimbursement is made through a petty cash account.
  - (e) where the specific approval of the Director of Finance has been obtained.
- 6.4.7 Except as specifically agreed in writing with the Director of Finance, all orders will be given to the supplier in advance of any work, goods or service being provided to the Administration. However, in an emergency arising from circumstances outside the control of the Administration, an oral order may be given which will be confirmed in writing as soon as possible thereafter.
- 6.4.8 All orders for goods and services must be on authorised order forms and signed by an authorised signatory. Orders for goods and services must be checked against central contracts before being issued to suppliers. Where appropriate orders shall be placed in accordance with any central purchasing arrangements but in all cases, all prospective purchases must be in accordance with the Financial Instructions.
- 6.4.9 The Director of Finance will maintain a register of authorised signatures and additions and deletions must be notified to the Director of Finance by Budget Holders.
- 6.4.10 The person authorising any orders will ensure that the expenditure to be incurred is not "ultra vires" and that funds have been provided in the budget to cover such expenditure. The order should indicate clearly the nature and quantity of goods etc. to be supplied, any contract or agreed price relating thereto, and the budget head (cost centre and account code) to which it is to be charged.

6.4.11 The cash limits for the ordering of goods and services shall be those stated in the Administration's Financial Instructions.

#### 6.5 Payment of Accounts

6.5.1 The Budget Holder is responsible for the certification of revenue and capital expenditure. This covers:-

- (a) correctness of prices, discounts and arithmetic.
- (b) receipt of goods as in accordance with the order.
- (c) non-duplication of payments.
- (d) expenditure is within the estimates.
- (e) accurate coding in terms of cost centre, expenses and job code where appropriate.
- (f) invoice is in the name of SCRA.
- (g) the charge is a proper liability of SCRA.

6.5.2 Such certification will be a signature by or on behalf of Budget Holders in accordance with prescribed delegated authority levels. Requests for amendments to the Schedule of Delegated Authority should be made to the Director of Finance on the appropriate form and updated as necessary by the Budget Holder.

6.5.3 Certified invoices will be passed without delay to the Director of Finance for payment and may be examined to the extent that is considered necessary by him. For this purpose the Director of Finance shall be entitled to make such enquiries and to receive such information and explanations as may be required.

6.5.4 The Director of Finance shall issue to all Budget Holders detailed instructions for the certification and passing of accounts for payment to ensure that payments are made within contracted terms or within 30 days.

#### 6.6 Payment of Salaries, Wages and Pensions

6.6.1 Budget Holders, or the Head of HR and OD for Headquarters, will keep such records and provide such information in regard to salaries, wages and other emoluments required by the Head of HR and OD in consultation with the Director of Finance. Budget Holders will be responsible for the accuracy and authenticity of such information.

6.6.2 The Head of HR and OD is responsible for payment of all salaries, wages, pensions, compensations and other emoluments to all employees of the Administration and all other payments made to employees as a consequence of their employment by the Administration. Payments will be in accordance with arrangements made by the Director of Finance, after consultation with Budget Holders. All payments will be made at the rates approved by the Administration after making all appropriate deductions for income tax, national insurance,

superannuation, agreed voluntary deductions and other statutory or contractual deductions.

- 6.6.3 Budget Holders are required to operate within approved establishment controls. The establishment can only be exceeded with the prior approval of the Executive Management Team.
- 6.6.4 Any proposal by SCRA to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires consultation with SEED and where appropriate the agreement of the Scottish Public Pensions Agency to promote the necessary amending legislation.
- 6.6.5 Each Budget Holder will notify the Head of HR and OD as soon as possible, and in a prescribed form, of all matters affecting the payment of such emoluments, and in particular:
- (a) appointments, including temporary and casual appointments, resignations, dismissals, suspensions, secondments and transfers;
  - (b) absences from duty for long term sickness or other reason, apart from approved annual leave or flexi-leave;
  - (c) information necessary to maintain records of service for superannuation, income tax, national insurance and sick pay.
  - (d) in all cases, payments to employees must be consistent with prevailing statutes as regards tax, national insurance etc.
- 6.6.6 The Director of Finance is responsible for the payment to the appropriate bodies of sums deducted from salaries and wages.
- 6.6.7 The Head of HR and OD will keep all Budget Holders informed as to changes in conditions of service, superannuation benefits and other matters relative thereto.
- 6.6.8 Appointments of all employees will be made in accordance with the procedure approved by the Administration and the approved establishments, grades and rates of pay.
- 6.6.9 The Head of HR and OD will determine the form of flexi-time sheets and other documents which form the basis of a payment to an employee of the Administration.
- 6.6.10 The Head of HR and OD will maintain a register of authorised signatures and Budget Holders must notify the Head of HR and OD of any additions and deletions.

## 6.7 Travel and Subsistence

- 6.7.1 All claims for payment of car allowances, reimbursement of expenses, travelling and incidental expenses will be submitted to the Head of HR and OD, duly certified in an approved form, made up to a specified day of each month.
- 6.7.2 The certification by or on behalf of the Budget Holder, shall be taken to mean that the certifying officer is satisfied that the claim is in accordance with the approved

policies of the Administration and the approved terms and conditions of staff. This means that journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Administration.

6.7.3 Employees' claims submitted more than 3 months after the expenses were incurred will not be considered for reimbursement unless there were exceptional circumstances which prevented the submission of the claim.

6.7.4 The Head of HR and OD will make payments to Board Members who are entitled to claim travelling or other allowances upon receipt of the prescribed form duly completed and checked by the Executive Officer and authorised by the Director of Finance. The claim must be in accordance with Scottish Executive and SCRA rules.

## 6.8 Petty Cash Accounts

6.8.1 The Director of Finance shall make appropriate Petty Cash advances for such offices of the Administration as may need them for the purposes of defraying petty cash and other minor expenses.

6.8.2 The Petty Cash holder will draw from the Administration's bank account subject to such control limits as the Director of Finance may from time to time determine.

6.8.3 The Director of Finance shall arrange to his satisfaction the proper security of money advanced in this way.

6.8.4 An officer responsible for Petty Cash shall account on a regular basis, as determined by the Director of Finance, for the amount advanced. The Director of Finance will retain a formal record of this accounting.

6.8.5 All Petty Cash accounts will be maintained in accordance with financial instructions.

## **7 Special Provisions**

### 7.1 Gifts and Hospitality

7.1.1 It is the duty of all Budget Holders to notify the Director of Finance of all gifts given and received.

7.1.2 The Director of Finance will maintain a register containing details of gifts given and received, along with estimates of value in each case in accordance with Government Accounting.

7.1.3 With the exception of modest hospitality associated with a working lunch or dinner, the presumption should be against accepting offers of hospitality. For the avoidance of doubt all cases falling out with this category should be referred to the Principal Reporter.

### 7.2 Losses and Special Payments

7.2.1 It is the duty of all Budget Holders to obtain the approval of the Director of Finance for all losses and special payments. Payments may only be authorised in accordance with delegated authority levels.

7.2.2 The Director of Finance will maintain a record of all losses and special payments (as categorised in Government Accounting) notified by Budget Holders.

7.2.3 The Director of Finance will report all losses to the Principal Reporter who may write off such losses up to a maximum amount specified in the Financial Memorandum. Thereafter cases will be reported to the Board and, if necessary SEED permission will be sought to write off.

### 7.3 Fraud, Theft, Corruption and other Irregularities

7.3.1 It is the responsibility of Budget Holders to establish and maintain internal control so that the Administration's activities are conducted in an efficient manner. Internal control comprises the whole system of controls and methods, both financial and otherwise, which are established by management to:

- (a) Achieve organisational objectives.
- (b) Safeguard its assets.
- (c) Ensure reliability of records.
- (d) Promote operational efficiency.
- (e) Encourage adherence to policies and directives.

7.3.2 Any employee of the Administration who believes that an irregularity may have occurred involving any property or funds of the Administration, or for which the Administration has responsibility, must follow the procedures set out in the Administration's Policy and Procedures for the Prevention and Detection of Fraud and Irregularity.

7.3.3 The Principal Reporter must report any cases or suspected cases of fraud or theft to SEED as soon as they come to light in accordance with the Schedule of Delegated Authority.

## **8 Accounting and Audit**

### 8.1 Accounting Procedures

8.1.1 The Director of Finance will determine all accounting procedures and all accounting and related records of the Administration and its Officers. The Budget Holder is responsible for the maintenance and supervision of those accounting records in their region/division under the accounting procedures specified by the Director of Finance.

8.1.2 All accounts and accounting records of the Administration will be compiled by or under the direction of the Director of Finance.

8.1.3 The Director of Finance shall submit to the Board and the SEED not later than 30 June, in each year the draft Accounts for the Administration for the previous financial year. The Accounts will comply with the requirements placed upon

SCRA in the Financial Memorandum, Government Accounting and Companies Acts.

## 8.2 Internal Audit

- 8.2.1 The Principal Reporter shall commission an internal audit service to conduct a continuous and effective internal audit of the accounting, financial and other operations of the Administration. The Internal Audit Service shall conform to the procedures and standards of the Government Internal Audit Manual.
- 8.2.2 The internal audit service shall be an independent appraisal function serving all levels of management. It shall not be involved in, or responsible for, normal line management activities.
- 8.2.3 The Internal Auditor shall have authority, on production of identification, to:
- (a) enter at all reasonable times any Administration premises or land;
  - (b) have access to all records, documents and correspondence including any data held on computer storage media, which relate to financial and other transactions of the Administration;
  - (c) require and receive such explanations which are considered necessary concerning any matter under examination; and
  - (d) require any employee of the Administration to produce and account for cash, stores or any other Administration asset under their control or to which they have access.

## 8.3 Rights of Access

- 8.3.1 The Principal Reporter, Director of Finance, other designated staff and Internal and External Auditor shall be given access on demand, to all records, documents and correspondence including any data held on computer storage media, which relate to financial and other transactions of the Administration.
- 8.3.2 The records, accounts and papers of the Administration shall be open to inspection by the Scottish Ministers.