



Commissioner for Ethical Standards  
in Public Life in Scotland

**Commissioner for Ethical Standards in  
Public Life in Scotland**

**Annual Accounts**

**Year Ended 31 March 2015**

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## MANAGEMENT COMMENTARY

1. The accounts for the financial year ended 31 March 2015 have been prepared in accordance with the Accounts Direction given by the Scottish Ministers on 22 May 2012 in pursuance of Section 22(1) of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 (the 2010 Act).

## HISTORY AND STATUTORY BACKGROUND

2. The Commission for Ethical Standards in Public Life in Scotland (the Commission) was established on 1 April 2011 under Section 1 of the 2010 Act.
3. The Commission had two members, the Public Standards Commissioner for Scotland and the Public Appointments Commissioner for Scotland, and was formed by merging the offices of the Chief Investigating Officer, the Scottish Parliamentary Standards Commissioner and the Commissioner for Public Appointments in Scotland.
4. The Public Services Reform (Commissioner for Ethical Standards in Public Life in Scotland etc.) Order 2013 (Scottish Statutory Instrument 2013/197) created the post of Commissioner for Ethical Standards in Public Life in Scotland (the Commissioner). It abolished the posts of Public Standards Commissioner for Scotland and Public Appointments Commissioner for Scotland and dissolved the Commission.
5. The functions of the Commission were transferred to the Commissioner on 1 July 2013.

## STATUTORY DUTIES

6. The Commissioner is responsible for functions outlined in:
  - a) the Ethical Standards in Public Life etc. (Scotland) Act 2000 (the Ethical Standards Act)
  - b) the Scottish Parliamentary Standards Commissioner Act 2002 (the Parliamentary Standards Act)
  - c) the Public Appointments and Public Bodies etc. (Scotland) Act 2003 (the Public Appointments Act).
7. The Commissioner's primary functions are to investigate complaints about the conduct of local authority councillors, members of public bodies and Members of the Scottish Parliament and to scrutinise the making of appointments, by the Scottish Ministers, to the boards of regulated public bodies.

## STRATEGIC REPORT

### REVIEW OF 2014-15

8. The Commissioner's strategic objectives are to:
- a) provide a fair, effective and efficient investigative service of excellence in relation to the ethical standards of conduct of MSPs, councillors and members of public body boards
  - b) deliver risk-based, resource-effective scrutiny of the ministerial public appointments process and encourage continuous improvement through proportionate regulation and supportive guidance
  - c) create a leading standards body with effective performance and resource management.

Full details of the Commissioner's business strategy are given in the Strategic Plan 2012-16 available on the website – [www.ethicalstandards.org.uk](http://www.ethicalstandards.org.uk).

9. During the year the Commissioner:
- a) received 692 complaints (2013-14: 311) about the conduct of local authority councillors or members of public bodies
  - b) began investigation of 111 cases (2013-14: 146) (some complaints were grouped together and investigated as a single case)
  - c) completed investigation of 692 complaints (2013-14: 291) about the conduct of local authority councillors or members of public bodies and reported ten breaches (2013-14: six) of the relevant Code of Conduct to the Standards Commission for Scotland
  - d) gave evidence at nine hearings called by the Standards Commission for Scotland in relation to reported breaches (2013-14: six)
  - e) at the year end, the Commissioner had 73 'open' complaints (2013-14: 76) and two breach cases were under assessment by the Standards Commission for Scotland (2013-14: Nil)
  - f) investigated and assessed 78% of complaints within three months (2013-14: 75%)
  - g) received 20 complaints (19 cases) (2013-14: 21 complaints/16 cases) about the conduct of Members of the Scottish Parliament. One complaint was withdrawn prior to assessment of admissibility (2013-14: 3)

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- h) assessed the admissibility of 19 complaints about the conduct of Members of the Scottish Parliament (Stage 1) (2013-14: 18). There were 18 identified as inadmissible (2013-14: 18). One was referred to Parliament as a breach (2013-14: Nil). Eighteen complaints were assessed within the statutory two month period (2013-14: All)
- i) at the year end, there was one 'open' complaint about a Member of the Scottish Parliament (2013-14: Nil)
- j) provided oversight of 39 appointment rounds active in the year (2013-14: 59) allocated to ten Public Appointments Advisers (2013-14: 12). The title Public Appointments Assessor was revised to Public Appointments Adviser in April 2014 to reflect a revised approach to scrutiny
- k) conducted a review of the operation of the 2013 Code of Practice for Ministerial Appointments to Public Bodies in Scotland with a focus on whether there were mechanisms in place to ensure continuous improvement in the appointments system, particularly in respect of outcomes for under-represented groups
- l) issued two new pieces of statutory guidance on the 2013 Code and provided training to Public Appointments Advisers. In the case of one pivotal piece of guidance, met with Scottish Ministers and officials to explain the ramifications of the guidance for them and their respective roles in the making of appointments
- m) provided training and materials to the Public Appointments Advisers relevant to the mitigation of unconscious bias in appointment activity. Shared bespoke materials on the same topic with Scottish Government officials
- n) investigated two complaints to conclusion and found no material breaches of the Code of Practice requiring a report to the Scottish Parliament (2013-14: Nil)
- o) surveyed applicants on their experience of the public appointments process
- p) participated in and provided bespoke educational and other materials relevant to the work of the Scottish Government's Public Boards and Corporate Diversity Programme
- q) developed, implemented and provided staff training on a revised records management system

- r) developed and implemented revised Freedom of Information policies and procedures and provided staff training in advance of all functions of the Commissioner being brought under the Freedom of Information (Scotland) Act on 1 April 2015
- s) prepared for and successfully relocated the Commissioner's offices
- t) prepared for and successfully transferred the Commissioner's ICT systems to a new server
- u) prepared for the implementation of amendments to the pension scheme.

## RISKS AND UNCERTAINTIES

10. The 2014-15 risks are discussed on p17. The Commissioner has identified the following as key risks for the organisation in 2015-16 and put in place mitigating actions.
- a) the current IT system for managing complaints about conduct fails
  - b) key staff members leave the organisation
  - c) there is insufficient evidence of improvements to the public appointments process and the diversity of board members
  - d) there is a loss of confidence in the ethical standards framework.

## FINANCIAL POSITION

11. The Scottish Parliament allocated a budget of £785,000 to the Commissioner for financial year 2014-15 (2013-14: £797,000).
12. In January 2015, it was anticipated that additional funding would be required to cover the cost of office relocation and increased complaint activity. The Scottish Parliament awarded a further £48,800 as contingency funding. This funding was not required as complaint activity did not continue as projected, relocation costs were reduced and significant savings in public appointments activity were achieved.
13. These accounts are prepared on an accruals basis meaning that expenses are recognised in the period in which they were incurred, rather than when the cash payment is made. Including adjustments for accruals and prepayments, expenditure is £781,000 (2013-14: £808,000) resulting in a £4,000 underspend (2013-14: £11,000 overspend) on the original budget allocated.

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14. The Commissioner's expenditure on administrative activities for the year ended 31 March 2015 totalled £781,000 (2013-14: £808,000). This was divided among staffing costs £562,000 (2013-14: £569,000), other administrative costs £190,000 (2013-14: £232,000), relocation costs £20,000 (2013-14: Nil) and depreciation £9,000 (2013-14: £7,000). Details of other administrative costs are shown in note 4 to the accounts.
15. The Commissioner's office earned no income in 2014-15 (2013-14: Nil).
16. During the financial year, £9,000 was used to purchase non-current assets (2013-14: £3,000) as detailed in note 5 to the accounts.
17. The original budget awarded was £785,000 (2013-14: £797,000) and revenue and capital expenditure, excluding depreciation, was £781,000 (2013-14: £804,000). Performance against budget was as follows.

	<u>Budget</u> <u>2015</u> £'000	<u>Expenditure</u> <u>2015</u> £'000	<u>Variance</u> <u>2015</u> £'000	<u>Expenditure</u> <u>2014</u> £'000
Staff costs	536	562	26	569
Staff related costs	11	15	4	15
Property costs	69	56	(13)	69
Professional fees	119	83	(36)	104
Running costs	41	36	(5)	44
Capital expenditure	9	9	0	3
Relocation	0	20	20	0
<b>TOTALS</b>	<b>785</b>	<b>781</b>	<b>(4)</b>	<b>804</b>

### **Staff costs**

The Commissioner employs a team of Investigating Officers to investigate complaints about the conduct of Members of the Scottish Parliament, local authority councillors and members of public bodies. Investigating Officers work on an ad hoc basis, increasing hours to meet demand. In 2014/15, the budget for remuneration was £129,000 (396 days). The actual spend was £150,000 (459 days), resulting in an overspend of £21,000 (16%). The number of complaints received increased by 114%; 712 in 2014-15 compared to 332 in 2013-14. Complaints may be grouped together and handled as cases. The number of cases received decreased by 20%; 130 in 2014-15 compared to 162 in 2013-14. The number of breaches reported increased from six to 11, an increase of 83%.

Cover for maternity leave was required during the year. All but £5,000 of these costs were absorbed.

### Staff related costs

The £4,000 overspend relates to the travel and expense costs associated with the increased workload of Investigating Officers.

### Relocation costs

The Commissioner relocated offices during 2014-15. The cost of the relocation was estimated to be £23,700; actual costs were £19,600.

The Commissioner was able to offset all the above additional expenditure from within his budget by generating savings in other areas.

### Property costs

The Commissioner vacated his previous accommodation on 1 October 2014. Refurbishment of the new premises did not complete until mid-November 2014. The landlord provided temporary accommodation for which the Commissioner was not charged, thereby making notional savings of £13,000.

### Professional fees

The Commissioner contracts the services of a team of Public Appointments Advisers who assist with the planning stage of medium and high risk rounds, participate in interviews for the latter and advise on whether appointments to the boards of public bodies are made in line with the Code of Practice. A budget of £90,000 (2013-14: £88,000) was allocated. Actual expenditure was £56,000 (2013-14: £78,000). The underspend was made up as follows:

- Overall there were 20% fewer appointment rounds than anticipated.
- The Commissioner no longer allocates Public Appointments Advisers to appointments designated as 'low' risk, saving £12,000.
- The proportion of rounds designated as 'low' risk was higher than anticipated, saving a further £4,000.
- There were fewer rounds identified as 'medium' risk, saving £7,000.
- In addition, the costs associated with 'medium' risk rounds were lower than anticipated, saving £6,000.
- Although the costs for 'high' risk rounds were higher than anticipated, there were fewer of them, saving a further £1,000.
- With fewer rounds and more 'low' risk rounds, travel expenses reduced by £1,000.
- A further £3,000 was saved in the training and ad hoc costs budget.

In addition £2,000 (14%) of the budget for legal advice was not utilised, despite an increase in the number of hearings held and partly because a major hearing had to be adjourned after one day to the next financial year.

### Running costs

Small savings across a number of different cost centres were made achieving cumulative savings of £5,000.



## PAYMENT OF CREDITORS

18. The Commissioner is committed to the CBI Prompt Payment Code for the payment of bills for goods and services received. Payments are normally made as specified in the agreed contract conditions. Where there is no contractual position or other understanding, they are due to be paid within 30 days of receipt of the goods or services. The Commissioner's payment performance for 2014-15 was 99% (2013-14 96%).

## FUTURE DEVELOPMENT

19. In 2015-16, the Commissioner will work to achieve his objectives by:
- a) developing or procuring an improved complaints handling system to ensure appropriate data is being captured to provide effective management information
  - b) seeking opportunities to improve the handling of complaints about alleged breaches of the Codes of Conduct within the Commissioner's remit
  - c) monitoring and assessing the working of the Councillors' Code of Conduct and the individual codes based on the new Model Code of Conduct for Public Bodies
  - d) in conjunction with the Standards Commission for Scotland, providing briefings, as required, to Councils and members of public bodies following the introduction of revised Codes of Conduct
  - e) scrutinising regulated appointment activity against the principles and practices contained in the Code of Practice for Ministerial Appointments with a particular focus on working in partnership with officials to foster continuous improvement
  - f) finalising a report on the thematic review of public appointments and provide it to the Scottish Parliament and then trial its recommendations in concert with the Scottish Government with a view to creating a model of good practice
  - g) continuing to work with the Scottish Government's programme board on a range of actions to improve the diversity of boards. Main activities in the year will include:
    - o where new approaches to appointment have been used, post case studies to website
    - o finalising a competency framework for board members
  - h) tendering for IT and legal services
  - i) developing and submitting a Records Management Plan to the Keeper of the Records of Scotland.

- j) finalising licence arrangements for the occupation of Thistle House.

## ENVIRONMENTAL MATTERS

20. The Commissioner recognises that his activities may have both positive and negative impacts in Scotland and further afield. Through his policies and procedures, the Commissioner encourages the use of public transport wherever possible. The new records management system will reduce reliance on paper copies and, subject to levels of activity, reduce consumption.

## SOCIAL, COMMUNITY AND HUMAN RIGHTS ISSUES

21. The Code of Practice adopted in October 2013 includes a principle of “Diversity and Equality”, which along with other code revisions is intended to make the appointment process more attractive and accessible to those groups currently under-represented on the boards of our public bodies. All of the Commissioner’s activities are intended to ensure the application of high levels of ethical standards to the conduct of elected members and those appointed to public office by Ministers and to ensure fairness, transparency and equality of opportunity in the appointment process.

## EMPLOYEE GENDER BREAKDOWN

22. As at 31 March 2015, the Commissioner’s office employed:

	<b>Female</b>	<b>Male</b>
Commissioner	0	1
Senior Managers	0	0
Employees	8	7
<b>Total</b>	<b>8</b>	<b>8</b>

See note 2.2 to the accounts for further information.

## EQUAL OPPORTUNITIES

23. The Commissioner supports the principle of equal opportunities in employment and operating practices. This means he is committed to pursuing positive action in the organisation’s policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, sexual or marital status or disability.

## PROVISION OF INFORMATION TO EMPLOYEES

24. The Commissioner has adopted the principles of openness and participation in the organisation and places a high level of importance on both informing and consulting staff. He does so by providing access to relevant documents, through oral and written briefings, by staff meetings and events. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

## DISCLOSURE OF INFORMATION TO AUDITORS

25. As Accountable Officer with effect from 1 April 2014, the Commissioner is not aware of any relevant information of which the auditors are unaware. The Commissioner has taken all necessary steps to ensure that he is aware of any relevant information and to establish that the auditors are also aware of this information.

## AUDIT

26. The accounts are audited by the Auditor General for Scotland in accordance with section 22(1) of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010.

## AUTHORISATION

27. These financial statements were authorised for issue on 7 July 2015.



Bill Thomson  
Commissioner for Ethical Standards  
in Public Life in Scotland

Date: 25 June 2015

## COMMISSIONER'S REPORT

### OFFICE-HOLDERS

28. The Commissioner for Ethical Standards in Public Life in Scotland

**The Commissioner was:** Bill Thomson  
**Appointed:** 1 April 2014  
**Term ends:** 31 March 2019

Bill Thomson was appointed as Commissioner and Accountable Officer for a period of five years, with effect from 1 April 2014.

### MANAGEMENT TEAM

29. The Commissioner leads a management team which oversees the operation and development of the office. During 2014-15, this comprised:

Name	Position
Ian Bruce	Public Appointments Manager
Karen Elder	Business Manager
Helen Hayne	Investigations Manager
Brenda McKinney	Investigations Manager
David Sillars	Senior Investigating Officer

### ADVISORY AUDIT BOARD

30. In addition, the Commissioner operates an Advisory Audit Board (AAB), to provide advice on governance and financial issues. Members of the Commissioner's AAB are drawn from the Scottish Parliamentary Corporate Body's Advisory Audit Board. During 2014-15, the Commissioner was assisted by Jean Couper and Isobel Sharp.

### REGISTER OF INTERESTS

31. The Commissioner maintains a register of company directorships and other significant interests held by the Commissioner and staff. This is available on request. During 2014-15 no interests were assessed as significant.

## AVERAGE SICKNESS ABSENCE

32. The average sickness absence per person was as follows:

	<u>2014-15</u> Days	<u>2013-14</u> Days
Commissioner and employees	1.5	2.9

## PENSION ARRANGEMENTS

33. Details of the Commissioner's pension arrangements are given in the Remuneration Report and in the Notes to the Accounts (Nos. 1.6 and 3).

## AUDITORS FEES

34. External auditor's remuneration for the year was £11,615 (2013-14: £11,500). External audit received no fees in relation to non-audit work.

## PERSONAL DATA RELATED INCIDENTS

35. There were no lapses of data security during the period.



Bill Thomson  
Commissioner for Ethical Standards  
in Public Life in Scotland

Date: 25 June 2015

## REMUNERATION REPORT

The Commissioner for Ethical Standards in Public Life in Scotland is appointed by the Scottish Parliamentary Corporate Body (SPCB) with the agreement of the Scottish Parliament. The Commissioner's remuneration is set by the SPCB.

Bill Thomson was appointed Commissioner with effect from 1 April 2014 for a period of five years.

During the period 1 April 2014 to 31 March 2015 the Commissioner was employed on a full-time basis and drew a single salary. The Commissioner's salary and pension entitlements are set out in the table below.

### Single total figure of remuneration

Commissioner – Bill Thomson					
	Salary (£'000)	Bonus payments (£,000)	Benefits in kind (to nearest £100)	Pension benefits (£'000)	Total (£'000)
2014-15	70-75	Nil	Nil	16*	85-90
Previous incumbent					
2013-14	80-85	Nil	Nil	14**	95-100

\* The value of contributions made by the employer to the Commissioner's personal pension scheme.

\*\* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

The 'Salary' category covers both pensionable and non-pensionable amounts. It includes gross salary and, if awarded, overtime, recruitment and retention allowances, taxable allowances and any ex-gratia payments. It does not include employer National Insurance or pension contributions.

The monetary value of benefits in kind covers any benefits provided to the Commissioner and treated by Her Majesty's Revenue and Customs as taxable.

### Pension arrangements

The Commissioner's post is pensionable. Under the terms of his appointment arrangements can be made for the Commissioner to join either the Civil Service Pension Schemes or for the equivalent pension contributions at the rate set by the Cabinet Office for the Civil Service Pension Schemes, to be paid into an approved scheme of the Commissioner's choice.

The Commissioner has opted not to join the Civil Service Pension Schemes and arrangements have been made for the equivalent pension contributions to be paid into a defined contribution/money purchase scheme. The employer contribution rate for 2014-15 was 21.8% and contributions of £16,100 were made for 2014-15

## Remuneration Ratio

	<b>2014-15</b>	<b>2013-14</b>
Highest Earner's Total Remuneration (£,000)	70-75	80-85
Median Total	38,598	39,676
<b>Ratio</b>	<b>1.88</b>	<b>2.08</b>

In accordance with the Government Financial Reporting Manual (FRoM) reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce. The banded remuneration of the highest paid director (the Commissioner) in the financial year was £70k-£75k (£2013/14: £80k-£85k). This was 1.88 times (2013/14, 2.08 times) the median remuneration of the workforce, which was £38,598 (2013/14, £39,676).



Bill Thomson  
Commissioner for Ethical Standards  
in Public Life in Scotland

Date: 25 June 2015

## STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

The Scottish Parliamentary Corporate Body (SPCB) has appointed Bill Thomson as Accountable Officer from 1 April 2014.

The Accountable Officer is responsible for

- signing these accounts
- ensuring the propriety and regularity of the Commissioner's finances and
- ensuring the Commissioner's resources are used economically, efficiently and effectively.

Full details of the Accountable Officer's responsibilities are set out in the Memorandum to the Accountable Officer of the Commissioner for Ethical Standards in Public Life in Scotland from the SPCB dated March 2014.

Under section 22 of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 the Commissioner is required to prepare a statement of accounts for each financial year in the form as directed by the Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Commissioner's affairs at the year end and of the financial activities during the year.

In preparing the accounts, the Commissioner is required to:

- observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements
- prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the Commissioner will continue in operation.



## GOVERNANCE STATEMENT

As Accountable Officer, the Commissioner is responsible for ensuring that appropriate and adequate internal controls are in place to safeguard the public funds under his control and to support the office in successfully achieving its objectives.

### Governance framework and operation during the year

These accounts cover the period 1 April 2014 to 31 March 2015.

Bill Thomson was appointed Commissioner for Ethical Standards in Public Life in Scotland and Accountable Officer from 1 April 2014.

The Commissioner led a management team which oversaw the operation and development of the office. The team consisted of the Commissioner, the Business Manager, the Public Appointments Manager, the Senior Investigating Officer and the two Investigations Managers. The management team met formally every two months to discuss and record key issues affecting the operation of the office. These meetings were minuted, with actions assigned to specific team members.

During 2014/15, the office worked to its Strategic Plan 2012-16 supported by an annual business plan. The annual business plan outlined the objectives for the year. Both documents are published online and progress against the objectives is described in the Commissioner's annual report.

The annual business plan forms the basis of the performance management system. Each year, staff members agree a series of specific objectives directly related to and designed to achieve the organisation-wide objectives outlined in the strategic and annual business plans.

### Ensuring finances are managed effectively, efficiently and economically

The Commissioner operates a set of standing orders. These describe the key operating requirements of the Commissioner's office. This is accompanied by a scheme of delegation which outlines the type and level of authority delegated to specific staff members. These provide clear guidelines for the Commissioner's financial management and are supported by a set of financial instructions.

The Commissioner is funded through the Scottish Parliament and, each year, submits an evidence-based budget bid for scrutiny and approval. The budget is based on the requirements of the strategic and annual business plans as well as projections of anticipated appointment activity and prior year performance. Each budget element is reviewed to ensure the office is achieving best value, that is continuously improving, serving stakeholders and meeting objectives whilst achieving value for money. As an example, the Commissioner amended the method used to scrutinise appointments rounds identified as 'low' risk thereby reducing bureaucracy and making savings of £16,000.

Performance against budget is analysed and reviewed on a monthly basis. Key issues are raised with the Accountable Officer, as they occur and at management team meetings. This allows any financial concerns to be identified and resolved promptly.

As well as the SPCB, external oversight is also provided by Audit Scotland, who audit the annual accounts. In addition, the Commissioner meets with an Advisory Audit Board, to provide advice on governance and financial issues.

### **Ensuring staff are managed effectively**

As well as the performance management system, the Commissioner maintains a number of staff policy documents. These reflect statutory duties to staff, as well as terms and conditions and HR-related procedures.

These documents are extensive and include a Code of Conduct as well as Anti-Fraud, Grievance, Dignity at Work and Disciplinary policies. The Commissioner also maintains a register of interests and gifts and hospitality. The office regularly reviews policies and procedures and standard practice is to consult and inform staff about any revisions. This ensures that staff members are regularly updated and fully aware of the rights and responsibilities they have.

### **Risk management arrangements, main risks during period and emerging risks**

The system of internal control is designed to manage rather than eliminate the risks of failure to achieve the Commissioner's policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

The office maintains a risk management policy and risk register. This details the risks which may stop or hinder the organisation achieving its objectives and outlines the measures required or undertaken to reduce those risks. The risk register is updated to reflect any risks associated with the objectives laid out in the strategic or annual business plans or other key issues as they arise. Any tasks associated with managing risks are fed back into staff objectives.

The key risks during 2014/15 were:

- relocation to new office premises. The relocation was managed through an action plan allowing key tasks to be identified and assigned to specific staff members. Good communication with staff, contractors and landlord ensured the move was completed successfully with limited disruption to business.
- increasing activity placing excessive demands on the capacity of current resources. From July 2014, it appeared that the cost of investigating complaints about conduct would lead to a large overspend. The budget was closely monitored and savings in other costs centres made where possible. An application for contingency funding was made to the SPCB in January 2015 and was approved. In the event, this funding was not required.

- insufficient evidence of improvements to the public appointments process and the diversity of board members. The Commissioner and his team worked proactively with Scottish Government officials during the course of the year to ensure that plans were in place to improve not just the process but the whole system of appointments. This involved engaging with the Scottish Ministers and officials at every level about the need to address a lack of board diversity. It also involved agreeing and assisting with the design and implementation of an action plan with tangible steps that would be taken to address the current imbalance. Progress was limited but had gained clear momentum by the end of the reporting year.
- reduced performance of the IT system for logging and processing complaints. A robust back-up system was put in place and initial research into replacing the system undertaken. Further development of a replacement system is planned for 2015/16.

The Commissioner has identified the following as key risks for the organisation in 2015/16 and put in place mitigating actions.

- The current IT system for managing complaints about conduct fails
- Key staff members leave the organisation
- Insufficient evidence of improvements to the public appointments process and the diversity of board members
- Loss of confidence in the ethical standards framework.

### Effectiveness of governance arrangements

To ensure effectiveness the Commissioner reviews his scheme of internal control every two months. This assessment is informed by:

- the work of the AAB in its consideration of risk and internal control measures
- reports and comments made by the external auditors
- the work of the management team
- review of the Commissioner's objectives as set out in the strategic and annual business plans
- review of the systems and procedures in place to manage staff, finances and risks.

Compliance with generally accepted best practice principles and relevant guidance on corporate governance has been assessed using an internal control checklist. The checklist is based upon that provided within the Scottish Public Finance Manual, and a proportionate approach has been adopted, reflecting the relatively small size and simple structure of the office.

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Completion of the internal control checklist confirmed that effective controls and systems are in place.



Bill Thomson  
Commissioner for Ethical Standards  
in Public Life in Scotland

Date: 25 June 2015

## **Independent auditor's report to the Commissioner for Ethical Standards in Public Life in Scotland, the Auditor General for Scotland and the Scottish Parliament**

I have audited the financial statements of the Commissioner for Ethical Standards in Public Life in Scotland for the year ended 31 March 2015 in accordance with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2014/15 Government Financial Reporting Manual (the 2014/15 FReM).

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### **Respective responsibilities of Accountable Officer and auditor**

As explained more fully in the Statement of the Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

### **Scope of the audit of the financial statements**

An audit involves 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. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements. It also involves obtaining evidence about the regularity of expenditure and income. In addition, I read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements, irregularities, or inconsistencies I consider the implications for my report.

### **Opinion on financial statements**

In my opinion the financial statements:

- give a true and fair view in accordance with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2015 and of its net operating cost for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 FReM; and
- have been prepared in accordance with the requirements of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers.

### **Opinion on regularity**

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

### **Opinion on other prescribed matters**

In my opinion:

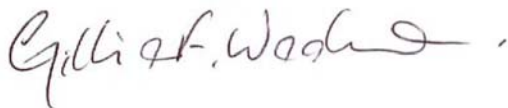
- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I am required to report by exception**

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement does not comply with guidance from the Scottish Ministers.

I have nothing to report in respect of these matters.



Gillian Woolman MA FCA  
Assistant Director  
Audit Scotland  
18 George Street  
Edinburgh  
EH2 2QU

26 June 2015

**Statement of Comprehensive Net Expenditure  
for the year ended 31 March 2015**

	<b><u>Notes</u></b>	<b><u>2015</u></b>	<b><u>2014</u></b>
		<b>£'000</b>	<b>£'000</b>
<b><u>Administrative Costs</u></b>			
Staff Costs	2.3	562	569
Other Administration Costs	4	190	232
Relocation Costs		20	0
Depreciation	5	9	7
		<b><u>781</u></b>	<b><u>808</u></b>
<b><u>Net Administration Costs</u></b>		<b><u>781</u></b>	<b><u>808</u></b>
		<b><u>781</u></b>	<b><u>808</u></b>
<b><u>Total Comprehensive Expenditure</u></b>		<b><u>781</u></b>	<b><u>808</u></b>

All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure.

The accompanying notes on pages 26 to 35 form an integral part of these accounts.

**Statement of Financial Position as at 31 March 2015**

	<u>Notes</u>	<u>2015</u> £'000	<u>2014</u> £'000
<b><i>Non Current Assets</i></b>			
Property, Plant and Equipment	5	10	8
Intangible Assets	5	0	2
<b><i>Total Non Current Assets</i></b>		10	10
<b><i>Current Assets</i></b>			
Trade and Other Receivables	6	4	3
Cash and Cash Equivalents	7	67	67
<b><i>Total Current Assets</i></b>		71	70
<b>TOTAL ASSETS</b>		<b>81</b>	<b>80</b>
<b><i>Current Liabilities</i></b>			
Trade and Other Payables	8	(57)	(61)
<b><i>Total Current Liabilities</i></b>		(57)	(61)
Non-current assets plus/less net current assets/liabilities		<b>24</b>	<b>19</b>
<b>ASSETS LESS LIABILITIES</b>		<b>24</b>	<b>19</b>
 <b><u>Taxpayers' Equity</u></b>			
General Fund		24	19
<b><u>Total Taxpayers' Equity</u></b>		<b>24</b>	<b>19</b>

The accompanying notes on pages 26 to 35 form an integral part of these accounts.



Bill Thomson  
Commissioner for Ethical Standards  
in Public Life in Scotland

Date: 25 June 2015



**Statement of Cash Flows for Year Ended 31 March 2015**

	<u>2015</u>	<u>2014</u>
<b><u>Cash Flows From Operating Activities</u></b>	<b>£'000</b>	<b>£'000</b>
Net Operating Costs	(781)	(808)
Adjustment for Non Cash Transactions:		
Depreciation	9	7
Movements in Working Capital		
Decrease/(Increase) in Trade and Other Receivables	(2)	1
(Decrease)/Increase in Trade and Other Payables	(4)	(8)
<b>Net Cash Outflow from Operating Activities</b>	<b>(778)</b>	<b>(808)</b>
<b><u>Cash Flows From Investing Activities</u></b>		
Purchase of Property, Plant and Equipment	(8)	(3)
<b>Net Cash Outflow from Investing Activities</b>	<b>(8)</b>	<b>(3)</b>
<b><u>Total Net Cash Outflows</u></b>	<b>(786)</b>	<b>(811)</b>
<b><u>Cash Flows From Financing Activities</u></b>		
Financing from the Scottish Parliamentary Corporate Body (SPCB)	786*	815
<b>Net Cash Inflow</b>	<b>0</b>	<b>4</b>

\* This figure is rounded up from £785,407

**Net Increase/(Decrease) in Cash and Cash Equivalents**

Cash and Cash Equivalents at the beginning of Period	67	63
Net Cash Flow in Year	0	4
Cash and Cash Equivalents at the end of Period	67	67

**Statement of Changes in Taxpayers' Equity**  
**For Year Ended 31 March 2015**

	<u>General</u> <u>Fund</u> 2015 £'000	<u>General</u> <u>Fund</u> 2014 £'000
<b>Balance at 1 April</b>	19	12
Net Operating Costs for the Year	(781)	(808)
Funding From the SPCB	786*	815
<b>Balance at 31 March</b>	<b>24</b>	<b>19</b>

\* This figure is rounded up from £785,407

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

These financial statements have been prepared in accordance with the *Government Financial Reporting Manual (FReM)* in compliance with the accounts direction issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### 1.1 Accounting Convention

These accounts have been prepared under the historical cost convention.

#### 1.2 Property, Plant and Equipment

##### 1.2.1 Capitalisation

Purchases of assets, including grouped IT equipment, for a value exceeding £1,000 inclusive of irrecoverable VAT are treated as capital with the exception of land and buildings where the threshold is set at £10,000.

##### 1.2.2 Valuation

As appropriate, non-current assets are valued at depreciated historic cost (DHC) as a proxy for fair value.

##### 1.2.3 Depreciation

Depreciation is provided on all tangible non-current assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset.

##### 1.2.4 Estimated useful life of assets

The estimated useful life of assets are as follows:

Furniture and equipment	5 years
Fixtures & Fittings	5 years
IT Equipment	3 years

### 1.3 Intangible Non Current Assets

Software and licences are capitalised as intangible non-current assets and amortised on a straight line basis over the expected life of the asset (3 years).

### 1.4 Funding

Funding received from the SPCB is credited directly to the general fund in the period to which it relates.

### 1.5 Leases

The Commissioner holds no material finance leases. Costs in respect of operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the life of the lease. Details of operating leases are given in note 9.

### 1.6 Pension Scheme

#### *The Commissioner*

The Commissioner has opted not to join the Civil Service Pension Schemes and arrangements have been made for the equivalent pension contributions to be paid into a defined contribution/money purchase scheme of the Commissioner's choice.

#### *Employees*

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, the Commissioner's employees may be in one of four defined benefit schemes; either a final salary scheme (**classic**, **premium** or **classic plus**); or a whole career scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by the UK Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with Pensions Increase legislation. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 1.5% and 6.85% of pensionable earnings for **classic** and 3.5% and 8.85% for **premium**, **classic plus** and **nuvos**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds

up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

Employer's contributions are payable to the PCSPS at one of four rates in the range 16.7 to 24.3 per cent of pensionable pay, based on salary bands.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

New Career Average pension arrangements will be introduced from 1<sup>st</sup> April 2015 and the majority of **classic**, **premium**, **classic plus** and **nuvos** members will join the new scheme. Further details of this new scheme are available at <http://www.civilservicepensionscheme.org.uk/members/the-new-pension-scheme-alpha/>

## 1.7 Value Added Tax

The Commissioner is not VAT registered. All amounts are recorded inclusive of VAT.

## 1.8 Financial Instruments

Financial assets are carried in the balance sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the following assumptions:

- no early repayment or impairment is recognised
- where an instrument will mature in the next 12 months, the carrying amount is assumed to approximate to fair value
- the fair value of trade and other receivables is taken to be the invoiced or billed amount.

### 1.8.1 Credit risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other third parties.

The Commissioner reviews the credit risk associated with financial institutions on a regular basis and more frequently if market conditions are volatile or other information is made available on the financial security of UK banks and building societies.

The Commissioner receives funding on a monthly basis and restricts cash holdings to a minimum.

### 1.8.2 Liquidity risk

The Commissioner does not have any external borrowings.

### 1.8.3 Market risk

Changes in market interest rates influence the interest payable on borrowings and on interest receivable on surplus funds invested. The Commissioner does not rely on interest receivable as its key source of income.

## 2 Employee Information

### 2.1 Average Number Employed (Full Time Equivalent)

The average number of full time equivalent (FTE) persons employed by the Commissioner during the period was as follows:

	<u>2015</u> FTE	<u>2014</u> FTE
Commissioner	1.0	1.0
Employees (including temporary staff)	8.7	8.6
	<b>9.7</b>	<b>9.6</b>

### 2.2 Number of employees by gender

The number of employees, broken down by gender, as at 31 March:

	<u>2015</u>		<u>2014</u>	
	Female	Male	Female	Male
Commissioner	0	1	0	1
Senior Managers	0	0	0	0
Employees	8	7	8	8
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>

A senior manager is defined as being the equivalent of a member of the Senior Civil Service.

### 2.3 Breakdown of Staff Costs - Administrative Costs

	<u>Total</u> <u>2015</u> £'000	<u>Commissioner</u> <u>2015</u> £'000	<u>Employees</u> <u>2015</u> £'000	<u>Total</u> <u>2014</u> £'000
Salaries / wages	444	72	372	452
Social security costs	37	9	28	36
Pension costs	81	16	65	81
	<b>562</b>	<b>97</b>	<b>465</b>	<b>569</b>

### 3 Pension Costs

#### *The Commissioner*

In 2014-15, the employer contribution rate for this defined contribution pension scheme was 21.8%. Contributions of £16,073 were made for 2014-15 (2013-14: £19,739). The 2013-14 contributions applied to a previous incumbent who was a member of the PCSPS.

#### *Employees*

Employer's contributions of £64,691 (2013-14: £61,444) were payable to the Civil Service pension arrangements.

Outstanding scheme contributions at 31 March 2015 amounted to £7,499 (2013-14: £7,332).

### 4 Other Administrative Costs

	<u>2015</u> £'000	<u>2014</u> £'000
Auditors & financial advisors	12	12
Hospitality	1	3
IT	12	12
Legal advisors	15	14
Office costs	18	22
PAA costs	56	78
Printing	5	5
Property	56	69
Research	0	1
Training & recruitment	1	3
Travel & expenses	14	13
	<b>190</b>	<b>232</b>

The £12,000 for Auditors & financial advisors includes £11,615 for external auditor's remuneration, the balance being for accounting services. The external auditor received no fees in relation to non-audit work.

The Commissioner has a small permanent staff. In addition, he contracts for the services of Public Appointments Advisors (PAAs). PAAs oversee appointment rounds to the boards of public bodies under the Commissioner's remit. They provide the Commissioner with assurance that the processes used conform to the Code of Practice for Ministerial Appointments to Public Bodies in Scotland.



## 5 Property, Plant and Equipment

### 5.1 Tangible Non Current Assets

	Fixtures, Fittings and Equipment <u>£'000</u>	IT Equipment <u>£'000</u>	Total <u>£'000</u>
<b><u>Cost</u></b>			
At 1 April 2014	4	30	34
Additions	0	9	9
Disposals	(0)	(3)	(3)
At 31 March 2015	<u>4</u>	<u>36</u>	<u>40</u>
<b><u>Depreciation</u></b>			
At 1 April 2014	3	23	26
Charge for Year	1	6	7
Disposals	(0)	(3)	(3)
At 31 March 2015	<u>4</u>	<u>26</u>	<u>30</u>
<b><u>Net Book Value at 31 March 2015</u></b>	<b><u>0</u></b>	<b><u>10</u></b>	<b><u>10</u></b>
<b><u>Net Book Value at 31 March 2014</u></b>	<b><u>1</u></b>	<b><u>7</u></b>	<b><u>8</u></b>

The Commissioner purchased £8,270 of additional assets in 2014-15 (2013-14: £3,102). The additions comprised five items of IT equipment.

## 5.2 Intangible Non Current Assets

	<b>Software £'000</b>	<b>Total £'000</b>
<b><u>Cost</u></b>		
At 1 April 2014	4	4
Additions	0	0
Disposals	0	0
At 31 March 2015	<u>4</u>	<u>4</u>
<b><u>Depreciation</u></b>		
At 1 April 2014	2	2
Charge for Year	2	2
Disposals	0	0
At 31 March 2015	<u>4</u>	<u>4</u>
<b><u>Net Book Value at 31 March 2015</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b><u>Net Book Value at 31 March 2014</u></b>	<b>2</b>	<b>2</b>

The Commissioner purchased no additional intangible assets in 2014-15 (2013-14: Nil).

## 6 Receivables

	<b><u>2015</u> £'000</b>	<b><u>2014</u> £'000</b>
Trade receivables	0	0
Prepayments	4	3
	<u>4</u>	<u>3</u>

## 7 Cash and Cash Equivalents

	<b><u>2015</u> £'000</b>	<b><u>2014</u> £'000</b>
Balance at 1 April	67	63
Net Change in cash and cash equivalent balances	0	4
Balance at 31 March	<u>67</u>	<u>67</u>
Cash Held at Commercial Banks	<u>67</u>	<u>67</u>

## 8 Payables

	<u>2015</u> £'000	<u>2014</u> £'000
Trade Payables	(17)	(15)
PAYE and National Insurance	(7)	(9)
Pension Contributions	(8)	(7)
Accruals	(25)	(30)
	<u>(57)</u>	<u>(61)</u>

## 9 Leasing commitments

At 31 March 2015 the Commissioner had annual commitments under non-cancellable operating leases as set out below.

	<b>Land &amp; Buildings</b>	
	<u>As at 31</u> <u>March 2015</u> £'000	<u>As at 31</u> <u>March 2014</u> £'000
Operating leases which expire:		
Within 1 year	67	35
	<u>67</u>	<u>35</u>

The Commissioner's lease for accommodation in 2013-14 was extended to 30 September 2014 with a value of £34,860. No charge was levied for the period of refurbishment and relocation, 1 October to 18 November 2014. The period 19 November 2014 to 31 March 2015 was billed at £20,629, giving a total of £55,489 for the year 2014-15. The Commissioner's lease for the period 1 April 2015 to 31 March 2016 has a cost of £66,745.

## 10 Capital Commitments

There were no contracted capital commitments as at 31 March 2015 (2014: Nil).

## 11 Contingent Liabilities

The Commissioner had contingent liabilities of £5,000 as at 31 March 2015 (2014: Nil). The Commissioner was represented by legal counsel at a hearing held by the Standards Commission for Scotland which began in February 2015 and was adjourned to April 2015.

## **12 Related Party Transactions**

The Commissioner was constituted by legislation enacted by the Scottish Parliament which provides funding via the SPCB. The SPCB is regarded as a related body. The SPCB provided funding of £786,000 during the year.

Neither the Commissioner, nor his staff or related parties has undertaken material transactions with SPCB during the year.

## **13 Post Balance Sheet Events**

No event has occurred since the date of the balance sheet which materially affects the financial statements.



**COMMISSION FOR ETHICAL STANDARDS IN PUBLIC LIFE  
IN SCOTLAND**

**DIRECTION BY THE SCOTTISH MINISTERS**

1. The Scottish Ministers, in pursuance of section 22 of the Scottish Parliamentary Commissions and Commissioners etc Act 2010, hereby give the following direction.
2. The Commission is required to prepare annual accounts.
3. The Statement of accounts for the financial year ended 31 March 2012, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRoM) which is in force for the year for which the statement of accounts are prepared.
4. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
5. This direction shall be reproduced as an appendix to the statement of accounts.



Signed by the authority of the Scottish Ministers

Dated 22 May 2012