



# **Annual Report and Accounts**

## **Year ended 31 March 2016**

The accounts for the financial year ended 31 March 2016 are presented in accordance with the Accounts Direction given by the Scottish Ministers on 6 November 2006 in pursuance of paragraph 22(1) of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 (the 2010 Act).

<i>Contents</i>	<i>Page</i>
<b>PERFORMANCE REPORT</b>	<b>3</b>
Overview	3
Performance analysis	4
<b>ACCOUNTABILITY REPORT</b>	<b>11</b>
Corporate Governance Report	11
Remuneration and Staff Report	16
Independent Auditor's Report	19
<b>FINANCIAL STATEMENTS</b>	<b>21</b>
Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2016	21
Statement of Financial Position as at 31 March 2016	22
Statement of Cash Flows for Year Ended 31 March 2016	23
Statement of Changes in Taxpayers' Equity for Year Ended 31 March 2016	23
Notes To The Accounts	24
Appendix 1: Direction by the Scottish Ministers	31

## PERFORMANCE REPORT

### Overview

The Scottish Public Services Ombudsman (SPSO)'s key roles are to investigate complaints and share best practice in complaints handling. In 2015-16 we continued to successfully manage around 5,400 enquiries and complaints about a wide range of public services, handling 9% more health complaints that were ready for investigation than the previous year and making a record number of recommendations. The rate of upheld complaints rose, and a major achievement was the continuing decrease in the number of premature complaints (complaints that reached the SPSO before completing the authority's procedure).

We believe the reduction in premature complaints is largely attributable to improvements in complaints handling by public bodies that have implemented the simplified model complaints handling procedures (CHPs) we put in place from 2012/13. Other reasons are the focussed work we have done with some authorities that have had higher rates of premature complaints than other, comparable organisations, and the impact of our training unit. This unit is designed to teach skills and build confidence in complaints handling by public service frontline staff and complaints investigators, so that authorities deal with the issues properly first time.

### **Key casework figures for 2015-16:**

- 760 people received advice, support and signposting
- we handled 4,636 complaints
- the overall rate of upheld complaints investigated rose from 50% to 54%
- we made 1,524 recommendations for redress and improvement, 6% more than last year
- the proportion of complaints that reached us before completing the authority's procedure (premature complaints) dropped again, from 34% to 31%.

In our role of improving public sector complaints handling, our main achievement was in leading the development of a model complaints handling procedure (CHP) for the NHS in Scotland, which will be implemented in 2017.

In 2015-16, we prepared for a new function as independent reviewer of the Scottish Welfare Fund. This new role began smoothly on 1 April 2016, with recruitment, facilities, guidance and process for carrying out reviews and communications materials in place.

We were also successful in applying for one-year funding for 2016-17 for a new learning and improvement unit to further the consistency, effectiveness and impact our recommendations.

### **Background**

The SPSO was constituted under Section 1 of the Scottish Public Services Ombudsman Act 2002 and its role was enhanced and defined by two 2010 Acts - the Scottish Parliamentary Commissions and Commissioners etc. Act and the Public Services Reform (Scotland) Act. The latter gave the Ombudsman new powers and duties to oversee the development and publication of standardised model complaints handling procedures. This led to the creation of the SPSO's Complaints Standards Authority.

The current Ombudsman is Jim Martin who was appointed on 1 May 2009. He was re-appointed on 1 May 2011 for a further period of six years and he is the Accountable Officer.

### **Performance analysis**

Our 2012-16 strategic plan sets out our high-level objectives and equalities commitments. It is supported by detailed annual operational plans underpinned by measures that monitor our performance against targets and help us improve our service. Below is a summary of how we performed in 2015-16 against our five strategic objectives.

#### **Strategic Objective 1 – Casework**

In 2015-16, we received 5,358 complaints and enquiries, compared to 5,667 in the previous year, a decrease of 5% in overall contact. Other key figures for 2015-16 are:

- we handled 4,636 complaints, 3% less than last year
- 1,462 cases were decided following detailed consideration pre-investigation, and we fully investigated 889 complaints
- the overall rate of upheld complaints investigated rose from 50% to 54%
- we made 1,524 recommendations for redress and improvements to public services, 6% more than last year
- the proportion of complaints that reached us before completing the authority's procedure (premature complaints) dropped again, from 34% to 31%.
- 760 people received advice, support and signposting

We saw some reduction in overall caseload but an increase in the complexity of cases. We saw a 9% increase in NHS complaints that were ready for us to investigate. Health cases are more complex because they often consist of multiple issues and may need specialist advice. This complexity increases SPSO staff handling time and also puts pressure on our resources because of the direct costs of sourcing that professional advice.

We consider each complaint on its own merits and clearly the time taken to handle each one varies, depending on the level of advice, resolution work or investigation required. We do, however, set average timescale targets for staff to track and measure our performance across these three main areas of our work, which we publish on our website. We met two of three of our timescales performance indicators and made further progress against the indicator we did not meet, achieving 89% (compared with 88% in 2014-15):

- PI-1 99.1% (target: 95% of advice stage complaints handled within 10 working days)
- PI-2 89% (target: 95% of early resolution complaints decided or moved to more complex investigation stage within 50 working days)
- PI-3 97.2% (target: 95% of investigation complaints decided within 260 working days)

#### **Service improvement**

An internal service improvement group meets quarterly to consider the information we receive from a variety of sources: stakeholder feedback, our quality assurance programme, requests for reviews of our decisions and customer service complaints. A significant project in 2015-16 was issuing and monitoring our new rolling customer survey of all users who received a decision from us.

Other areas of service improvement in 2015-16 were:

- changes to our casework handling system to improve efficiency
- refining our guidance on proportionality
- making our online complaints system easier to fill out and better integrated with our complaints handling system.

#### *Quality Assurance*

In addition to senior level review of some case decisions, we ensure quality through our QA process. Our current process involves randomly testing a 10% sample of our work on recently closed cases at different stages in our process on a quarterly basis. We did not change any decisions following QA in 2015-16. We did give careful, closer consideration to a small number of cases and found some instances where we could have given a clearer explanation or where we could have obtained more evidence to support our conclusions.

#### *Reviews of our decisions*

In 2015-16 we responded to 286 requests for review. This was 6% of our decisions. We changed the original decision in six of these. In these cases we either did not feel we had enough evidence to reach the original conclusion, or felt we could have exercised our discretion to consider the complaint. We re-opened two complaints in light of new information received (i.e. entirely new and relevant information that we did not have during the original investigation).

#### *Customer service complaints*

Our process for people who are unhappy with our service has two internal stages, followed by referral to an external Independent Customer Complaints Reviewer (ICCR). We are continuing to lead work to develop a generic customer standards framework with other ombudsman schemes.

We received 55 service complaints in 2015-16 from 4,598 complaints (1.2% of our caseload) and responded to 60 in this period, of which nine (15%) had elements that were upheld or partly upheld, a decrease of 14% on the previous year. The ICCR responded to 18 complaints, of which eight had elements that were upheld.

We record and report reviews and customer service complaints internally and to our Audit and Advisory Committee. We publish statistics and summaries on our website.

#### *Stakeholder involvement*

We have three formal sounding boards representing customers, local authorities and the NHS, which meet two or three times a year. Membership and minutes are posted on our website.

In 2015-16 we began a rolling customer satisfaction survey. The 2015-16 results will be published in 2016-17 once the full results for the year have been gathered in. We are currently working on other surveys to obtain feedback from prisoners, public authorities and people who call us for advice.

#### *Social, community and human rights issues*

Where such areas are identified in our casework, we may highlight issues and make recommendations which we publicise on our website and through our monthly e-newsletter.

## **Strategic Objective 2 – Supporting public service improvement**

### *Learning from complaints*

In 2015-16, we made 1,524 recommendations on cases we closed (up from 1,444 last year). Through them, we aim to redress any injustice done to the individual and to help prevent the problem from happening again. Where we think individual failings may impact on others, we may make broad recommendations. We follow up each recommendation robustly, requiring the authority to evidence what it has done to implement the redress or improvement we asked for by the deadline we set. We publish almost all of our decisions and recommendations on our website, highlighting any significant issues from the cases in our e-newsletter.

We provide annual letters to all local authorities, NHS boards, the prison service and water providers we receive complaints about. These contain a breakdown of the complaints that we investigated by subject, outcome, and so on, for each organisation in the relevant year. Last year we sought assurances from these authorities on their governance arrangements for this information, specifically to ensure it is being reported to allow them to learn from complaints. We publish all our complaints statistics and the annual letters on our website.

### *New areas of jurisdiction*

Throughout 2015-16 we contributed to a wide range of policy areas, including:

- the draft welfare funds regulations and guidance
- comments on a duty of candour proposal
- proposals to revise the procedure for complaints about social work
- a parliamentary committee's human rights inquiry
- proposals to introduce a role of independent whistleblowing officer for NHS Scotland staff
- a parliamentary committee's inquiry into palliative care

We were also invited to provide evidence about the 'Scottish model', in particular our complaints standards powers, to other UK Ombudsman. We provided written evidence on the Welsh and Northern Ireland Assemblies' proposed legislation about the new powers. The Ombudsman also gave evidence on the proposed changes to the UK Parliamentary and Health Service Ombudsman. 2015-16 also saw a higher than usual number of invitations to the Ombudsman and his senior management team to provide oral evidence to Holyrood Committees.

### *Scottish Welfare Fund (SWF)*

A significant focus in 2015-16 was our new role as independent reviewer of SWF decisions, which began on 1 April 2016. We held a public consultation on significant aspects of the work, and overall the responses to our stated approach were very positive. We recruited staff, developed new guidance processes and communications materials and published our Statement of Practice.

### *The named person and child's support plan*

Alongside these changes, there are proposals for a new complaints process related to the named person and child's support plan. Under the proposals we would be able to assess the merits of decisions related to wellbeing and we understand the Scottish Government's plan is to create a process that will align with the model CHP, with an implementation date of 31 August 2016.

### **Strategic Objective 3 and 4 – Improving public sector complaint handling**

#### *Complaints Standards Authority (CSA)*

The CSA is a small team within SPSO - the equivalent of one and a half people. It leads the development of model CHPs and, by establishing effective working relationships with public organisations, it has established a simple system for handling complaints across most public services in Scotland.

#### *Health and social care, including social work and a model CHP for the NHS*

In 2015-16, the main focus of this aspect of SPSO's work was on leading the development of an NHS model CHP. We worked on this with the Scottish Government, NHS providers and other stakeholders. This work will continue into 2016-17 and we will be providing support to NHS providers to implement the new process from April 2017.

In 2015-16, the Scottish Government brought forward proposed legislative changes to the social work complaints process. These remove the existing Complaints Review Committee stage and allow SPSO to consider professional judgement elements of these complaints. This will bring social work into line with health complaints, where we can already assess clinical judgement. The proposed timescale for these changes is 1 April 2017.

#### *Training Unit*

The training unit comprises one part-time training co-ordinator and some administration support. In 2015-16 we delivered 52 one-day or half-day courses. We provide these to anyone under our jurisdiction. Demand for the courses is often linked to the introduction of a new model CHP, with authorities looking to increase the confidence and skills of their staff in dealing with complaints.

We charge for these courses because of the resources they require. We know they are very competitively priced, and we do not seek to make a profit from the training unit, but simply to recover our costs. Our courses continue to be highly regarded and we have delivered them to public bodies outside Scotland.

In 2015-16, the training unit continued to promote the e-learning courses it has developed. These are free. At the time of writing, almost 3,700 registered users have accessed the complaints modules for frontline staff directly from our website, with 513 newly registered users signing up during the financial year. In addition to this, many public authorities, in particular councils, have adapted the e-learning package for use on their own internal systems. We cannot track the numbers who access the e-learning in this way but it is likely to be larger than the number who register directly.

October 2015-16 saw our inaugural SPSO Complaints Handling Conference. The cross-sectoral event was very well received, attracting 160 delegates. As well as presentations from speakers from SPSO and the health, water and finance sectors, we held three workshops: Complaints Improvement Framework; Learning from complaints; and Quality assuring your responses. The workshops built on toolkits we have developed and published on our Valuing Complaints website, and the CSA and the complaints handlers' networks are continuing to develop these on the back of feedback from stakeholders.

## **Strategic Objective 5 – Corporate performance**

### *Strategic planning and delivery*

In 2015-16, we delivered the final year of our 2012–16 strategic plan. Progress against this and annual business plans and measures is reviewed regularly by operational management, the senior management team, the Audit and Advisory Committee, and shared with Scottish Parliamentary Corporate Body (SPCB) officials.

In 2015-16, we put our draft 2016-2020 strategic plan out to full public consultation. Overall, respondents supported the high-level objectives and equalities commitments we laid out. Common themes were:

- support for our emphasis on encouraging organisations to get complaints handling right first time and ensuring that public authorities take ownership and responsibility for complaints handling;
- our work should be targeted towards achieving real and tangible outcomes for the public; and
- the financial strain on the public sector generally.

There was praise for the work of the CSA. The top subject of comment was our proposal to set up a learning and improvement unit, followed by the challenge we laid out of static resources/rising demand; reviewing our performance indicators; the proportionality test; and the Scottish Welfare Fund. The responses, analysis and finalised strategic plan are published on our website.

### *Improving operational efficiency*

The outcome of the external audit engagement for the 2014-15 accounts was an unqualified certificate from the external auditors, Audit Scotland.

In 2015-16 our internal auditors, the Scottish Legal Aid Board, looked at the areas of payroll, risk management, business continuity and the casework quality assurance process. The auditors raised no issues of significance.

We had a strong record of ICT systems' reliability in 2015-16. We also continued to improve our case-handling application by refining our casework process from a 5-stage to a 3-stage process, streamlining complaint administration and integrating the new case type for SWF casework.

### *Our people*

We review our learning and development requirements and deliver training programmes and development opportunities on a rolling basis. Group training sessions are delivered by a mix of internal and external experts and, in 2015-16, this included areas such as the unacceptable actions policy; legal matters and issues; promoting positive mental health; equalities and human rights; autism awareness; risk appetite; human factors approach to root cause analysis; and the SWF.

SPSO achieved Investors in People recognition in March 2011. The IIP carried out their annual review in March 2015 and confirmed that we continue to be recognised as an Investor in People. We carried out a staff survey in May 2015. The results of the survey were generally very positive, indicating high levels of job satisfaction, engagement and dedication from SPSO staff. Staff



indicated a strong sense of commitment to the organisation, although the public's high demand for our service has presented challenging circumstances.

#### *Environmental and sustainable development*

We are committed to supporting the Scottish Government's policies on Environmental and Sustainable Development and understand our obligations in these areas. We have maintained our level carbon emissions from primary energy supplies at 2014-15 levels. Further to the Scotland Climate Change (Scotland) Act 2009, the Scottish Government introduced in 2015 an Order requiring all 151 Public Bodies who appear on the Major Player list to submit an annual Climate Change report to SSN, detailing their compliance with the climate change duties. SPSO is listed, and is required to submit to the Sustainable Scotland Network (SSN) by 30 November. Previously, we published a sustainability report: <http://www.spsso.org.uk/sustainability-reports>

#### *Financial performance*

Our budget for 2015-16 was £3.24 million. We received an additional £32,000 funding from the Scottish Parliament for unbudgeted liabilities. We continued our efficiency drive through reducing costs as a result of the revenue generated by our training unit and the shared services agreements we have developed (we shared our Edinburgh office with the Scottish Human Rights Commission and continue to provide HR expertise to Scotland's Commissioner for Children and Young People).

We publish information on our website on specific expenditure areas, as required under the Public Services Reform Act. Our full audited accounts are also published on our website.

The Ombudsman's financial position for the year ended 31 March 2016 is as follows:

	<b>2015-16 Budget £'000</b>	<b>2015-16 Expenditure £'000</b>	<b>Variance £'000</b>	<b>2014-15 Expenditure £'000</b>
Net operating costs per the accounts	3314	3,250	(64)	3,382
Capital Additions	0	2	2	-
<b>Total expenditure</b>	<b>3,314</b>	<b>3,252</b>	<b>(62)</b>	<b>3,382</b>
<i>Adjustments</i>				
Non-cash items	(40)	(40)	0	(111)
Working Capital (including cash)		61	61	1
<b>Cash Funding from SPCB</b>	<b>3,274</b>	<b>3,273</b>	<b>(1)</b>	<b>3,272</b>

The savings of £62,000 in expenditure was largely due to additional income raised from provision of training and shared services.

The Ombudsman 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 payment performance for 2015-16 was 94% in 30 days (2014-15 was 96%) and 61% in 10 days (2014-15 was 71%).

In summary, the Ombudsman fulfilled his legislative duties within agreed resources and met the budgetary requirements outlined above.



**Jim Martin**  
**Scottish Public Services Ombudsman**  
**21 July 2016**

## ACCOUNTABILITY REPORT

### Corporate Governance Report

This report provides an outline of the internal control structure and management of resources that provide assurance about performance and risk management for the Ombudsman.

### *Director's Report*

#### *Governance framework*

In 2015-16 the Senior Management Team (SMT) consisted of the Ombudsman, the Director, the Head of Policy and External Communications and the Head of Complaints Standards. The SMT, which is chaired by the Ombudsman, has four quarterly meetings and at least four other minuted meetings per year to consider audit matters, the annual business plan, the risk register, and the strategic direction of the organisation. It also meet informally on a weekly basis to oversee the day-to-day running of the operation.

<http://www.spsso.org.uk/senior-management>

A non-statutory, non-executive independent Audit and Advisory Committee (AAC) support the SMT in providing effective governance and management of risks. The AAC meet at least three times a year to consider audit matters, management of risks to the business and the strategic direction of the organisation. The AAC have their own terms of reference and review their performance against the Scottish Government Audit Committee Self-Assessment Checklist annually.

<http://www.spsso.org.uk/audit-and-advisory-committee>

#### *Register of Interests*

Declarations of Interest for the Senior Management Team, Audit and Advisory Committee (AAC) members are published on the website with their biographies and updated each year. Declarations of interest of other staff are held on the relevant case where required in accordance with the SPSO Code of Professional Conduct.

#### *System of Internal Control*

A formal Scheme of Control and Scheme of Delegation are in place and are periodically reviewed, as required by the Scheme of Control, and amended as necessary to ensure principle risks to the achievement of the organisation's objectives are managed efficiently, effectively and economically. An Internal Control Checklist has been completed for 2015-16 to inform the assessment of the Ombudsman's governance arrangements.

<http://www.spsso.org.uk/spsso-policies>

#### *Provision of Information to Employees*

We have adopted the principles of openness and participation and place a high level of importance on both informing and consulting staff. We do so by providing access to management papers, through oral and written briefings, by regular 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.

### *Information management*

The office of the Ombudsman processed 163 requests for information in 2015-16 (207 in 2014-15), 66 under the Freedom of Information (Scotland) Act 2002, nine under the Environmental Information (Scotland) Regulations 2004 and 88 under the Data Protection Act 1998. There were two decisions from the Scottish Information Commissioner, which were not upheld (for the office of the Ombudsman). There were also two appeals determined by the Information Commissioner's office. The Commissioner noted there was no breach of the Data Protection Act 1998 in one case, and a likely breach of the Act in the other, but with no further action required.

We have clear guidelines that govern how we handle data. There is a clearly established process for recording and investigation of any potential breaches in data security. All incidents are required to be logged using an incident recording system and, following an investigation, any risks are mitigated as far as possible.

### *Internal audit and risk management*

The Ombudsman's AAC supports the Ombudsman in his responsibilities for risk, control and governance. The committee met four times and considered each of the internal audit reports. The internal audit reports achieved satisfactory or above from our internal auditors of the Scottish Legal Aid Board (under a shared services agreement).

### *Audit*

The accounts are audited by auditors appointed by the Auditor General for Scotland in accordance with paragraph 15 (2) of Schedule 1 of the Scottish Public Services Ombudsman Act 2002. The Auditor General has appointed Audit Scotland as the Ombudsman's Auditors for the 5-year period from 2011-12 to 2015-16.

### *Disclosure of information to auditors*

As Accountable officer, I am unaware of any relevant audit information of which our auditors are unaware. I have taken all necessary steps to ensure that I am aware of any relevant audit information and to establish that the auditors are also made aware of this information.

As Accountable officer, I authorised these financial statements for issue on **21 July 2016**.



**Jim Martin**  
**Scottish Public Services Ombudsman**  
**21 July 2016**

### **Statement of Accountable officer's Responsibilities**

The SPCB designated the Ombudsman as the Accountable officer for the office of the Scottish Public Services Ombudsman. The relevant responsibilities as Accountable officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Memorandum to Accountable officers of Other Public Bodies issued by the Scottish Government and published in the Scottish Public Finance Manual.

Under paragraph 15(1) of Schedule 1 to the Scottish Public Services Ombudsman Act 2002, the Ombudsman is required to prepare a statement of accounts for each financial year in the form as directed by Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Ombudsman's affairs at the year-end and of the financial activities of his office during the year.

In preparing the accounts, the Ombudsman is required to:

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

## **Governance Statement**

I took up the post of Scottish Public Services Ombudsman and Accountable officer on 1 May 2009 and was reappointed on 1 May 2011 for a further six years. As Accountable officer, I have responsibility for maintaining a sound system of governance and internal control that supports the achievement of organisational policies, aims and objectives, whilst safeguarding the public funds and the organisation's assets for which I am responsible.

I am supported in this role by the Senior Management Team (SMT) and the Audit and Advisory Committee (AAC). The current members of staff that make up the SMT alongside me are the Director, the Head of Policy and External Communications and the Head of Complaints Standards. I chair formal meetings of the SMT at least eight times a year to consider finance and audit matters, the annual business plan, the risk register, and the strategic direction of the organisation. We also meet informally on a weekly basis to oversee the day-to-day running of the operation.

The AAC support me in providing effective governance and management of risks. We meet at least three times a year to consider audit matters, management of risks to the business and the strategic direction of the organisation.

I am provided with an internal audit function through a shared services arrangement with the Scottish Legal Aid Board. There is a rolling three-year internal audit programme in place, of which 2015-16 was the first year of the three-year plan for 2015-18.

The internal and external auditors report their findings to the AAC at each meeting.

We have a risk policy which sets out the approach to risk management. The risk register, which identifies the key risks facing the organisation, is prepared for the business plan on an annual basis, with input from all staff and is reviewed by the SMT each quarter and the AAC at each meeting.

The system of internal financial control is based on agreed administrative procedures and a system of delegation and accountability.

### *Review of effectiveness of internal control and risk management*

I am satisfied that the current Scheme of Control provides a robust and appropriate framework for good governance and internal control. My office formally complies with the principles of the Scottish Public Finance Manual in line with the Financial Memorandum agreed with the SPCB.

I have ensured consistent adherence to procedures for internal control during the year 2015-16, especially in the key business areas of financial management, operational and employee data management and risk management. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control will continue to evolve to identify the principal risks to the achievement of the organisation's policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The preparation of the annual business plan takes account of the Public Service Improvement Framework, Audit Scotland reports and Best Value in Public Services characteristics.

In February 2012, Audit Scotland reviewed the risk register and provided recommendations to management for improvement that were fully adopted. This has formed the basis for each successive register, including the 2015-16 register. The Internal Audit function reviews the process for managing risk on an annual basis. The overall risk profile for 2015-16 was low to moderate. The only significant risk to carry forward into 2016-17 was the risk associated with an increase in cases received with the potential to create a backlog of cases. Control actions for this risk include the application for additional resourcing into 2016-17 and beyond to the SPCB as the funding body.

We have clear guidelines that govern how we handle data. There is a clearly established process for recording and investigation of any potential breaches in data security. All incidents are required to be logged using an incident recording system and, following an investigation, any risks are mitigated as far as possible. There were no known or reported serious breaches of data security in the year.



**Jim Martin**  
**Scottish Public Services Ombudsman**  
**21 July 2016**



## Remuneration and Staff Report

The Ombudsman's Audit and Advisory Committee has three independent members including the Chair of the committee. The annual remuneration for the independent members of the committee, which is set by the Ombudsman, fell within the band £0-£5,000 (2014-15 £0-£5,000). All independent committee member appointments are part-time and are non-pensionable.

### Senior Management

The salaries (including any overtime, but excluding employer's superannuation and national insurance contributions), benefits in kind and pension entitlements of the Ombudsman and Director are set out below. Information is presented for the whole year to 31 March 2016.

Remuneration		2015-16 £'000	2014-15 £'000
<b>Ombudsman</b>			
Jim Martin	Salary	80-85	80-85
	Benefits in kind	Nil	Nil
	Pension benefits (i)	<u>33</u>	<u>32</u>
	<b>Total</b>	<b><u>115-120</u></b>	<b><u>115-120</u></b>
<b>Director</b>			
Nicola Maclean	Salary (FTE)	75-80	75-80
	Benefits in kind	Nil	Nil
	Employer pension contribution	<u>11</u>	<u>10</u>
	<b>Total</b>	<b><u>90-95</u></b>	<b><u>85-90</u></b>

Pension Benefits	Total accrued pension at age 60 as at 31 March 2016 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31 March 2016 £'000	CETV at 31 March 2015 £'000	Value of CETV increase over year funded by the employer £'000	Employer contribution to private pension account £'000
<b>Ombudsman</b>						
Jim Martin	10-15 + lump sum 0	0-2.5 + lump sum 0	258	209	22	0
<b>Director</b>						
Nicola Maclean (ii)						11

#### Notes:

- 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 Director's pension is a private scheme and has no bearing on Ombudsman's accounts.



The highest paid member of the senior management was the Ombudsman. His remuneration was 2.02 times (2014-15 2.07) the median remuneration paid to the office of the Ombudsman's staff, which was £41,875 (2014-15 £39,854).

### ***The Cash Equivalent Transfer Value (CETV)***

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### ***The real increase in the value of the CETV***

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the member (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

### ***Service contracts***

Remuneration of the Ombudsman is set by the SPCB. Following nomination by the Scottish Parliament the Ombudsman is appointed by Her Majesty the Queen. The Director holds an appointment which is open ended until retirement. The terms of employment are set by the Ombudsman and approved by the SPCB, in line with the SPSO Act (2002).

### ***Severance Payments***

No severance payments were made during the year.

### ***Staff profile***

	<i>Full time</i>	<i>Part time</i>
Female	48%	22%
Male	28%	2%
Total	76%	24%

### ***Gender profile***

Ombudsman	Male	1	100%
Director	Female	1	100%

Employees	Female	37	70%
	Male	16	30%

### **Staff Absence**

Absence is monitored and reported to management on a monthly, quarterly and annual basis. At 31 March 2016, the office of the Ombudsman recorded a total of 191 days absence for the year; amounting to 3.5 days per employee (2014-15 5). This is a decrease of 30% compared against last year's figure of 261 days. Sickness absence is divided into short and long term; long-term absence is defined as any period of/or over 10 consecutive days. Therefore, excluding long-term absence, 51 days were recorded with an average number of 0.95 days per employee, compared to 3.25 days last year.

The overall figure of 3.5 days per employee (including long-term absence) is below the average figure of 6.9 days reported for public sector employees in 2015 (*Chartered Institute of Personnel Development 'Absence Management 2015: Public Sector Summary' Published Oct 2015*).

### **Employee Turnover and Staffing Changes**

In 2015-16 six members of staff retired or resigned, one part time member of staff from the management team and three part time and two full time members of staff from the complaints handling teams. In response to this we recruited four people into the complaints handling teams. Additionally, we developed a new team of five staff for the Scottish Welfare Fund (SWF) roles to be trained and in place from 1 April 2016. We had 3 members of staff on maternity leave at various points during 2015-16 for which we recruited maternity cover.

The various vacancies we recruited for included: Advice Assistant, Communications Officer (Secondment), Complaints Reviewers, Executive Casework Officer, Facilities Administrator, SWF Reviews Implementation Project Lead, SWF Review Team Manager, SWF Case Reviewers, SWF Review Team Assistant (Internal).

### **Equal Opportunities**

The Ombudsman supports the principle of equal opportunities in carrying out his operational functions and employment practices. This means he is committed to pursuing positive action in his 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, disability and sexual or marital status.



**Jim Martin**  
**Scottish Public Services Ombudsman**  
**21 July 2016**

## **Independent Auditor's Report to the Scottish Public Services Ombudsman, the Auditor General for Scotland and the Scottish Parliament**

I have audited the financial statements of the Scottish Public Services Ombudsman for the year ended 31 March 2016 under the Scottish Public Services Ombudsman Act 2002. 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 2015/16 Government Financial Reporting Manual (the 2015/16 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 Report and 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 Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2016 and of its net expenditure 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 2015/16 FReM; and
- have been prepared in accordance with the requirements of the Scottish Public Services Ombudsman Act 2002 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 and Staff Report to be audited has been properly prepared in accordance with the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers; and
- the information given in the Performance Report 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 and Staff 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 CPFA**  
**Assistant Director**  
**Audit Scotland**  
**102 West Port**  
**Edinburgh**  
**EH3 9DH**

21 July 2016

**FINANCIAL STATEMENTS****Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2016**

		<b>2015-16</b>	<b>2014-15</b>
	<b>Notes</b>	<b>£'000</b>	<b>£'000</b>
<b>Administrative Costs</b>			
Staff Costs	4,5	2,785	2,659
Other Administration Costs	6	806	734
Depreciation	7,8	40	111
Other Operating Income	3	(381)	(122)
<b>Net Administration Costs</b>		<b>3,250</b>	<b>3,382</b>
<b>Net Operating Costs</b>		<b>3,250</b>	<b>3,382</b>

All amounts relate to continuing activities. There have been no gains or losses.

The accompanying notes on pages 24 to 30 form an integral part of these accounts.



**Statement of Financial Position as at 31 March 2016**

	Notes	2015-16 £'000	2014-15 £'000
<b>Non-Current Assets</b>			
Property, Plant and Equipment	7	90	124
Intangible Assets	8	-	4
<b>Total Non-Current Assets</b>		<b>90</b>	<b>128</b>
<b>Current Assets</b>			
Trade and Other Receivables	9	128	90
Cash and Cash Equivalents	10	40	31
<b>Total Current Assets</b>		<b>168</b>	<b>121</b>
<b>Total Assets</b>		<b>258</b>	<b>249</b>
<b>Current Liabilities</b>			
Trade and Other Payables	11	(158)	(172)
<b>Total Current Liabilities</b>		<b>(158)</b>	<b>(172)</b>
<b>Non Current Assets plus Net Current Assets</b>		<b>100</b>	<b>77</b>
<b>Non-Current Liabilities</b>		-	-
<b>Assets less Liabilities</b>		<b>100</b>	<b>77</b>
<b>Taxpayers' Equity</b>			
General Fund		100	77
<b>Total Taxpayers' Equity</b>		<b>100</b>	<b>77</b>

The accompanying notes on pages 24 to 30 form an integral part of these accounts.



**Jim Martin**  
**Scottish Public Services Ombudsman**  
**21 July 2016**

**Statement of Cash Flows for Year Ended 31 March 2016**

	<b>2015-16</b>	<b>2014-15</b>
	<b>£'000</b>	<b>£'000</b>
<b>Cash Flows From Operating Activities</b>		
Net Operating Cost	(3,250)	(3,382)
Adjustment for Non Cash Transactions		
Depreciation	40	111
Movements in Working Capital		
(Increase)/Decrease in Trade and Other Receivables	(38)	(31)
Increase/(Decrease) in Trade and Other Payables	(14)	26
<b>Net Cash Outflow from Operating Activities</b>	<b>(3,262)</b>	<b>(3,276)</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Property, Plant and Equipment	(2)	-
Purchase of Intangible Assets	-	-
<b>Net Cash Outflow From Investing Activities</b>	<b>(2)</b>	<b>-</b>
<b>Cash Flows From Financing Activities</b>		
Financing from the Scottish Parliamentary Corporate Body	3,273	3,272
<b>Net Cash Inflow From Financing Activities</b>	<b>3,273</b>	<b>3,272</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		
Cash and Cash equivalents at the beginning of the period	31	35
Cash Flow in Year	9	(4)
Cash and Cash equivalents at the end of the period	40	31

**Statement of Changes in Taxpayers' Equity for Year Ended 31 March 2016**

	<b>General Fund</b>
	<b>£'000</b>
<b>Balance at 31 March 2015</b>	<b>77</b>
Net Operating Costs for the Year	(3,250)
Funding From SPCB	3,273
<b>Balance at 31 March 2016</b>	<b>100</b>

## 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 Ombudsman for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Ombudsman 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

Capital purchases for a value exceeding £500 inclusive of irrecoverable VAT are treated as capital. However, the threshold for land and buildings is set at £10,000 and the IT equipment threshold is where the group value exceeds £500.

1.2.2 Software licences are capitalised as intangible fixed assets and amortised on a straight-line basis over the expected life of the asset (2-3 years).

##### 1.2.3 Valuation

As appropriate, non-current assets are valued at their value to the organisation by reference to current costs.

##### 1.2.4 Depreciation

Depreciation is provided on all 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. These are as follows:

Leasehold improvements	over the period of the lease
Furniture and equipment	5 years
Fixtures and Fittings	5 years
IT Equipment	3 years
Software and licences	2-3 years

1.2.5 There are no assets held for resale.

#### 1.3 Funding Receivable

Funding received through the Scottish Parliamentary Corporate Body (SPCB) is credited directly to the General Fund in the period to which it relates.



#### **1.4 Leases**

The Ombudsman holds no finance leases. Costs in respect of operating leases are charged to the income and expenditure account as they fall due.

#### **1.5 Pension Costs**

The Ombudsman and his office staff are members of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is an unfunded multi-employer defined benefit scheme with benefits underwritten by the Government. As a result, the SPSO is unable to identify its share of the underlying assets and liabilities and, therefore, it is accounted for as a defined contribution scheme and no liability is shown in the Statement of Financial Position. A full actuarial valuation was carried out as at 31 March 2012. The PCSPS is financed by payments from the employer and from those current employees who are members of the PCSPS, who pay contributions at different rates which depend on their salaries and the section of the pension scheme of which they are a member. The rate of employer contributions is typically set following an actuarial valuation. The previous valuation was carried out as at 31 March 2007 and this recommended an employer contribution rate of 18.9% of pensionable pay. Government Actuary's Department has been appointed as the PCSPS actuary. Further details can be found in the separate scheme statement of the PCSPS Actuarial valuation:

<http://www.civilservicepensionscheme.org.uk/media/94676/pcspss-2012-valuation-final-report-final-22072014.pdf>

#### **1.6 Value Added Tax**

The office of the Ombudsman is not registered for VAT, as such all amounts are recorded inclusive of VAT.

#### **1.7 Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, as either financial assets or financial liabilities.

The office of the Ombudsman has classified its financial instruments as follows:

##### *Financial Assets*

Cash and cash equivalents, trade debtors, accrued income and amounts receivable are reported in the 'Current Assets' category.

##### *Financial Liabilities*

Trade payables, accruals and creditors are classified as 'Current Liabilities'.

## **2 Prior Years Adjustment**

No prior year's adjustment has been made.

**3 Income from all Sources**

	2015-16	2014-15
	£'000	£'000
Income from shared services	258	64
Gross income from training	117	49
Other operating income	6	9
	<b>381</b>	<b>122</b>

£34,500 (2014-15 - £29,500) of Staff Costs and Other Administration Costs (notes 4 and 6) have been identified as being directly attributable to the Training Unit.

**4 Staff Numbers and Costs****4.1 Average Staff Employed (Full Time Equivalent)**

The average number of full time equivalent (FTE) persons employed in the office of the Ombudsman during the period was as follows:

	2015-16	Restated 2014-15
	FTE	FTE
Ombudsman	1	1.0
Staff	48.09	47.09
	<b>49.09</b>	<b>48.09</b>

Please note that in the 2014-15 accounts at Note 4.1 the 2015 FTE is wrongly published as 42.83 and the total as 43.83.

**4.2 Breakdown of Staff Costs**

	Ombudsman	Staff	Total
	£'000	£'000	£'000
<b>Administrative Costs</b>			
Salaries / Wages	87	2,000	2,087
Social Security Costs	9	156	165
Pension Costs	19	397	416
Internal Professional Advisor Fees			117
	<b>115</b>	<b>2,553</b>	<b>2,785</b>

**Comparative for Year Ended 31 March 2015**

<b>Administrative Costs</b>			
Salaries / Wages	84	1,915	1,999
Social Security Costs	10	151	161
Pension Costs	20	352	372
Internal Professional Advisor Fees			127
	<b>114</b>	<b>2,418</b>	<b>2,659</b>

Staff costs rose in 2015-16 due to annual increments and recruitment of staff in preparation for our new role as independent reviewer of Scottish Welfare Fund (SWF) from 1 April 2015.

## 5 Pension Costs

For 2015-16 employer's contributions of £382,192 were payable to the PCSPS at one of four rates in the range 20.0% to 22.1% of pensionable pay, based on salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. There were no outstanding scheme contributions at 31 March 2016 (2015 £0).

On death, pensions are payable to the surviving spouse at the rate of half of the member's pension. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, depending on the scheme joined within PCSPS, and also provides a service enhancement on computing the spouse's pension. The enhancement depends on the length of service and cannot exceed ten years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

Two employees have opted for a partnership pension account with a private sector pension scheme into which the SPSO made an employer contribution to the value of £14,339 in 2015-16. Employer contributions are age-related and range from 3% to 13.5% of pensionable pay.

## 6 Other Administrative Costs

	2015-16	2014-15
	£'000	£'000
Property Costs	271	273
Professional Services	215	197
General office Running Costs	208	153
Training	26	25
Travel and Expenses	25	23
Printing and Publications	16	13
Telephones and Postage	30	31
Outreach	15	19
	<b>806</b>	<b>734</b>

The above total includes £15,000 (2014-15 £15,000) for external auditor's remuneration. The external auditor received no fees in relation to non-audit work. Included within General office Running Costs are £1,026 (2015 £1,387) of equipment rental costs in association with operating leases.

**7 Property, Plant and Equipment**

	Leasehold Improvements	Equipment	Furniture Fixtures & Fittings	IT Hardware & Systems	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
At 1 April 2015	493	21	186	180	880
Disposals	-	-	-	-	-
Additions	-	-	-	2	2
At 31 March 2016	493	21	186	182	882
<b>Depreciation</b>					
At 1 April 2015 as restated	376	21	182	177	756
On disposals	-	-	-	-	-
Charge for Year	33	-	2	1	36
At 31 March 2016	409	21	184	178	792
<b>Net Book Value at 31 March 2016</b>	<b>84</b>	<b>-</b>	<b>2</b>	<b>4</b>	<b>90</b>
<b>31 March 2015</b>	<b>117</b>	<b>-</b>	<b>4</b>	<b>3</b>	<b>124</b>

**8 Intangible Assets**

<b>Cost</b>	<b>£'000</b>
At 1 April 2015	270
Disposals	-
Additions	-
At 31 March 2016	<b>270</b>
<b>Depreciation</b>	
At 1 April 2015	266
On disposals	-
Charge for Year	4
At 31 March 2016	<b>270</b>
<b>Net Book Value at 31 March 2016</b>	<b>-</b>
<b>Net Book Value at 31 March 2015</b>	<b>4</b>

**9 Trade Receivables and Other Current Assets**

	2015-16 £'000	2014-15 £'000
Prepayments	87	82
Other Debtors	41	8
	<b>128</b>	<b>90</b>

**10 Cash and Cash Equivalents**

	2015-16 £'000	2014-15 £'000
Balance at 1 April	31	35
Net change in cash and cash equivalents	9	(4)
Balance at 31 March	<b>40</b>	<b>31</b>
Cash held at commercial banks	<b>40</b>	<b>31</b>

**11 Trade Payables and Other Current Liabilities - Amounts Falling Due Within One Year**

	2015-16 £'000	2014-15 £'000
Trade Payables	21	25
Accruals – HMRC	59	49
Accruals – non-government bodies	78	98
	<b>158</b>	<b>172</b>

**12 Operating Leases**

	Buildings £'000	Totals £'000
<i>Annual Operating Lease Payment Commitments Expiring:</i>		
Within One Year of the Balance Sheet Date	163	163
Within Two to Five Years of the Balance Sheet Date	234	234
Over Five Years of the Balance Sheet Date	-	-
	<b>397</b>	<b>397</b>

**Comparative for Year Ended 31 March 2015**

<i>Annual Operating Lease Payment Commitments Expiring:</i>		
Within One Year of the Balance Sheet Date	163	163
Within Two to Five Years of the Balance Sheet Date	397	397
Over Five Years of the Balance Sheet Date	-	-
	<b>560</b>	<b>560</b>

**13 Capital Commitments**

There were no contracted capital commitments as at 31 March 2016 (2015 £nil).

**14 Contingent Liabilities**

There are no contingent liabilities as at 31 March 2016.

**15 Related Party Transactions**

The Scottish Public Services Ombudsman was constituted by the Scottish Parliament which provides funding for the Ombudsman. The SPCB is regarded as a related body. Neither the Ombudsman nor his staff has undertaken material transactions with the SPCB nor with the Ombudsman's office during the year.

**16 Post Balance Sheet Events**

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

**17 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 assumption that the fair value of trade and other receivables is taken to be the invoiced or billed amount.

*Credit risk* - The Ombudsman receives funding on a monthly basis and restricts cash holdings to a minimum.

*Liquidity risk* - The Ombudsman does not have any external borrowings.

*Market risk* - Changes in market interest rates influence the interest on borrowings and on interest receivable on surplus funds invested. The Ombudsman does not rely on interest receivable as its key source of income.

## Appendix 1: Direction by the Scottish Ministers



### SCOTTISH PUBLIC SERVICES OMBUDSMAN

#### DIRECTION BY THE SCOTTISH MINISTERS

The Scottish Ministers, in pursuance of paragraph 15 (1) of Schedule 1 of the Scottish Public Services Ombudsman Act 2002, hereby give the following direction.

The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

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.

This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 1 December 2004 is hereby revoked.

A handwritten signature in black ink, appearing to read 'Alison Staffin'.

Signed by the authority of the Scottish Ministers

Dated 6 November 2006

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