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# **Returning Officers' Expenses, Northern Ireland**

## **Statement of Accounts 2009-10**

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Presented to the House of Commons pursuant to Section 7(2)  
of the Government Resources and Accounts Act 2000



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# **Returning Officers' Expenses, Northern Ireland**

## **Statement of Accounts 2009-10**

**(For the year ended 31 March 2010)**

Ordered by the House of Commons to be printed on 12 May 2011

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## RETURNING OFFICER'S EXPENSES, NORTHERN IRELAND

### FOREWORD

#### Background Information

1. This Account covers the year 1 April 2009 to 31 March 2010 and is in a form directed by HM Treasury.
2. European Parliamentary elections are financed from the Consolidated Fund. The account includes the expenses of returning officers, postal charges to Royal Mail for absent votes and poll cards, payments for use of premises as polling places, printing of election stationery, transportation and storage of post election documentation.
3. Responsibility for the setting and reimbursement of the fees and expenses of returning officers at UK and European Parliamentary Elections in Northern Ireland was transferred from HM Treasury to the Northern Ireland Office by the Transfer of Functions (Returning Officers' Charges) Order 1991 (S.I. 1991 No 1728) on 22 August 1991.
4. Under section 29(4) of the Representation of the People Act 1983, as amended by paragraph 6(3) of Schedule 21 to the Political Parties, Elections and Referendums Act 2000, section 68 of the Electoral Administration Act 2006 and Regulation 16 of the European Parliamentary Elections (Northern Ireland) Regulations 2004 as amended by the European Parliamentary Elections (Northern Ireland) (Amendment) Regulations 2009 a returning officer at a European Parliamentary election is entitled to recover his charges in respect of his services or expenses. The European Parliamentary Elections (Returning Officer's Charges) (Northern Ireland) Order 2009 (S.I. 2009 No 143) and the Parliamentary Elections Returning Officer's Charges (Northern Ireland) 2010 which came into force on 30 April 2009 and 15 March 2010 set overall maximum level for Returning Officer's fees and expenses. Under the Returning Officer's Accounts (Parliamentary Elections) (Northern Ireland) Regulations 1991 and the Returning Officer's Accounts (European Parliamentary Elections) (Northern Ireland) Regulations 1992, a returning officer must submit his account to the Northern Ireland Office within twelve months of a parliamentary election.

#### Review of Activities

5. A European Parliamentary election was held during the accounting period, on 4 June 2009. There were no Parliamentary by-elections during the year. A Parliamentary election bank account was opened on 3 February 2010 for the 6 May 2010 election. There were no transactions during the year.

6. Receipts in the account are mainly advances from the Consolidated Fund.
7. The deposit of £5,000 forfeited by each of two candidates in the European Parliamentary election because the number of votes credited to them at any stage did not exceed one quarter of the quota was surrendered to the Consolidated Fund during 2009-2010.
8. Advances were made during 2009-2010 to enable the Returning Officer to meet his election expenses. Election claims clearing most advances made in respect of all 18 constituencies were settled during 2009-10.
9. The cost of candidate's mailing expenses in contrast to the other expenses associated with elections were paid to Royal Mail through the NIO departmental account rather than the election account due to the funding arrangements with HM Treasury.

**Statement of  
Accounting  
Officer's  
Responsibilities**

10. The Northern Ireland Office is required to prepare a statement of accounts for each financial year in respect of Returning Officer's Expenses in the form and on the basis directed by HM Treasury. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year end.
11. HM Treasury has appointed the Northern Ireland Office Accounting Officer as the Accounting Officer for Returning Officer's Expenses (Northern Ireland). The relevant responsibilities as Accounting Officer, including the responsibility for propriety and regularity of the public finances for which the postholder is answerable and for the keeping of proper records, are set out in the Accounting Officers' Memorandum issued by HM Treasury and published in Managing Public Money.

**Hilary Jackson  
Accounting Officer**

**28 February 2011**

## **Statement on Internal Control**

### **1. Scope of responsibility**

The Chief Electoral Officer for Northern Ireland (CEO) is an independent statutory office holder and is funded by the Northern Ireland Office (NIO). The funding covers the expenses incurred in performance of his statutory duties and the cost of the staff employed in the Electoral Office for Northern Ireland (EONI). The cost of running United Kingdom and European Parliamentary elections is funded by HM Treasury. The Secretary of State for Northern Ireland is accountable to Parliament for all expenditure by the CEO.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NIO policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

### **2. The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all 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 is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place in the NIO for the year ended 31 March 2010 and up to the date of approval of the annual accounts, and accords with HM Treasury guidance.

### **3. Capacity to handle risk**

Executive responsibility for risk management within EONI rests with me as Accounting Officer. Corporate governance and risk management in the NIO continued to develop over the past year, led by the Accounting Officer and supported by the Board. Corporate governance responsibilities have been delegated to the appropriate level throughout the Department. Risk management is now embedded into the business planning process at both strategic and operational levels. The new Public Service Agreement negotiated as part of the 2004 Spending Review fully incorporated risk management into the delivery, planning and monitoring mechanisms. Departmental staff have been trained in business planning techniques which incorporate risk management as an integral part of the planning and monitoring process. The Departmental Plan incorporates a high-level risk register, endorsed at Board level, and each risk has a risk owner who is a Board Director. Risk is cascaded down from the Departmental register through Directorate and Divisional plans each of which has an associated risk register.

The Department continued to work closely with HM Treasury's Risk Support Team to have a programme in place to implement the recommendations contained in HM Treasury's Strategy Unit report on risk. The Department continues to maintain or improve upon its scoring rating against all of the seven capabilities in the HM Treasury Risk Management Assessment Framework. A risk management policy has been developed to complement the Department's risk management toolkit.

#### **4. The risk and control framework**

The system of internal control is based on a framework of regular management information, financial regulations, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it included procedures to review and agree funding from HM Treasury.

The Chief Electoral Officer exercised control over the election expenses through detailed review of monthly accounts.

I continue to give priority to the detection and investigation of fraud. The risk and control framework continued to be supported within EONI by a Fraud Policy and Response Plan, Guidance to Staff on Fraud/Fraud Awareness Leaflet, Whistle blowing Policy, Gifts and Hospitality Policy, Risk Management Policy and Strategic Risk Register.

#### **5. Review of effectiveness**

As Accounting Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the executive managers within the Department who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

An Internal Audit Unit operating to the Government Internal Audit (GIA) Standards covers the NIO Core Department. Internal Audit services were procured by the EONI under contract during the year from a private sector firm operating to GIA Separate Standards. The Head of Internal Audit (HIA) for EONI is required to submit regular reports to the CEO and the HIA of the NIO Core Department and significant internal control problems will be reported to the Departmental Audit Committee.

#### **6. Significant Internal Control Problems**

There are no significant internal control problems.

**Hilary Jackson**  
**Accounting Officer**

**28 February 2011**

## **Returning Officer's Expenses, Northern Ireland**

### **Independent auditor's report to the Northern Ireland Office**

I have audited the financial statements of the Returning Officer's Expenses, Northern Ireland for the year ended 31<sup>st</sup> March 2010 under the directions issued by HM Treasury. These comprise the Receipts and Payments Account, the Statement of Balances and the related notes. These financial statements have been prepared in the form and on the basis determined by HM Treasury.

### **Respective responsibilities of the Accounting Officer and auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the Forward and financial statements in the form and on the basis directed by HM Treasury. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **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 Returning Officer's Expenses, Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Returning Officer's Expenses, Northern Ireland; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence to give reasonable assurance that the receipts and payments reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

### **Opinion on Regularity**

In my opinion, in all material respects the receipts and payments have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

### **Opinion on financial statements**

In my opinion:

- the financial statements properly present the receipts and payments of the Returning Officer's Expenses, Northern Ireland for the year ended; and
- the financial statements have been properly prepared in accordance with the directions issued by HM Treasury.

### **Opinion on other matters**

In my opinion:

- the information within the Forward for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept;
- the financial statements are not in agreement with the accounting records or returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with HM Treasury's guidance.

### **Report**

I have no observations to make on these financial statements.

**Amyas C E Morse**  
**Comptroller and Auditor General**

**18 March 2011**

**National Audit Office**  
**157 - 197 Buckingham Palace Road**  
**Victoria**  
**London SW1W 9SP**

**RETURNING OFFICER'S EXPENSES – NORTHERN IRELAND  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2010**

	Note	2009/10		2008/09	
		£	£	£	£
<b>Receipts</b>	<b>2</b>				
Advances from the Consolidated Fund		2,559,806		1,757	
Candidates Deposits		35,000		-	
Other Receipts		<u>33,592</u>		<u>-</u>	
			2,628,398		1,757
<b>Payments</b>					
Constituency Claims	<b>3</b>	1,642,469		-	
Other Payments	<b>4</b>	<u>963,382</u>		<u>-</u>	
	<b>5</b>		<u>2,605,851</u>		-
Excess of (payments over receipts)/ receipts over payments before amounts to be surrendered to the Consolidated Fund			22,547		-
Less: amounts surrendered to the Consolidated Fund in respect of:					
Forfeited Deposits	<b>6</b>	10,000		-	
Miscellaneous Receipts		-		-	
Refund of Surplus Advances		<u>-</u>		<u>-</u>	
			(10,000)		-
Excess of (payments over receipts)/ receipts over payments			<u>12,547</u>		<u>1,757</u>
Balance at 1 April 2009			-		(1,757)
Less: Excess of (payments over receipts)/ receipts over payments	<b>7</b>		12,547		-
			-		1,757
Balance at 31 March 2010			<u>12,547</u>		<u>-</u>

## NOTES TO THE ACCOUNT

	2009/10 £	2008/09 £
<b>1 This account is drawn up in a form directed by HM Treasury</b>		
<b>2 Receipts</b>		
Advances from the Consolidated Fund (EONI)	1,795,000	1,757
Advances from the Consolidated Fund paid via NIO No 1 Account	764,806	-
Deposits Income	35,000	-
Miscellaneous Receipts	33,592	-
	<u>2,628,398</u>	<u>1,757</u>
<b>3 Constituency claims: Payments to the Returning Officer</b>		
Advances	1,642,469	-
Final payments	-	-
	<u>1,642,469</u>	<u>-</u>
<b>4 Other Payments</b>		
Royal Mail	962,862	-
Miscellaneous	520	-
	<u>963,382</u>	<u>-</u>
<b>5 Expenditure Analysed by Election</b>		
European Parliamentary Election 2009	2,605,851	-
	<u>2,605,851</u>	<u>-</u>
<b>6 Surrender of Advances</b>		
Forfeited Deposits - European Election 2009	10,000	-
	<u>10,000</u>	<u>-</u>
<b>7 Statement of balances</b>		
Cash at bank - Elections Account	12,547	-
Cash at bank - Councils Recharge Account	-	-
Cash held at PGO	-	-
	<u>12,547</u>	<u>-</u>
<b>8 Consolidated Fund Extra Receipts</b>		
Restitution monies received	-	-

Hilary Jackson  
Accounting Officer

28 February 2011

## **9. RELATED PARTY TRANSACTIONS**

The Chief Electoral Officer for Northern Ireland (CEO) is an independent statutory office holder appointed under section 8 of the Northern Ireland (Miscellaneous Provisions) Act 2006. He is supported in the performance of his duties by staff appointed under provision of the Electoral Law Act (Northern Ireland) 1962. These staff are referred to collectively as 'The Electoral Office for Northern Ireland' (EONI).

HM Treasury is regarded as a related party. During the year neither the CEO nor EONI had any material transactions with HM Treasury.

In addition, neither the CEO nor EONI had any material transactions with other entities which, for reporting purposes, are regarded as related parties.

None of the key managerial staff or other related parties had undertaken any material transactions with the CEO or EONI during the year.

**Hilary Jackson**  
**Accounting Officer**

**28 February 2011**







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