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

## **Statement of Accounts 2008-09**

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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 2008-09**

**(For the year ended 31 March 2009)**

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

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ISBN: 9780102949117

Printed in the UK by The Stationery Office Limited  
on behalf of the Controller of Her Majesty's Stationery Office

PC2937

05/11

## RETURNING OFFICER'S EXPENSES, NORTHERN IRELAND

### FOREWORD

#### Background Information

1. This Account covers the year 1 April 2008 to 31 March 2009 and is in a form directed by Treasury.
2. UK and European Parliamentary elections are financed from the Consolidated Fund.
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 the 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, a returning officer at a 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 2004 (S.I. 2004 No 1405) and The Parliamentary Elections (Returning Officer's Charges) (Northern Ireland) Order 2005 (S.I. 2005 No 1160) which came into force on 18 May 2004 and 11 April 2005, set maximum levels for returning officers' 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. During the accounting period there were no transactions for the European Parliamentary Election held on 10 June 2004. This account was closed on 28 April 2008. There were transactions in progress for the UK Parliamentary election held on 5 May 2005 and there were no parliamentary by-elections during the year.
6. An advance of £1,757.62 was requested on 28 March 2008 to enable the Returning Officer to meet the final Parliamentary Election expenses. The advance was lodged in the bank account by the Northern Ireland Office on 2 April 2008. This Account was closed on 28 April 2008.

**Statement of  
Accounting  
Officer's  
Responsibilities**

7. 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 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.
  
8. The Treasury has appointed the Northern Ireland Office Accounting Officer as the Accounting Officer for Returning Officer's Expenses (Northern Ireland). His relevant responsibilities as Accounting Officer, including his responsibility for propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accounting Officers' Memorandum issued by the Treasury and published in Managing Public Money.

**Sir Jonathan Phillips  
Accounting Officer**

**12 April 2010**

## **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 2009 and up to the date of approval of the annual accounts, and accords with 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 the Treasury's Risk Support Team to have a programme in place to implement the recommendations contained in the 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 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 H M 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.

**Sir Jonathan Phillips**  
**Accounting Officer**

**12 April 2010**

## ***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 March 2009 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 Treasury.

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

The Accounting Officer is responsible for preparing the Foreword and the financial statements in the form and on the basis directed by HM Treasury and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements properly present the receipts and payments and whether the financial statements have been properly prepared in accordance with the directions made by HM Treasury. I report to you whether, in my opinion, certain information given in the Foreword, which comprises Background Information and Review of Activities, is consistent with the financial statements. I also report whether 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.

In addition, I report to you if the Returning Officer's Expenses, Northern Ireland has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury is not disclosed.

I review whether the Statement on Internal Control reflects the Returning Officer's Expenses, Northern Ireland compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Returning Officer's Expenses, Northern Ireland corporate governance procedures or its risk and control procedures.

I read the other information contained in the Foreword and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

### **Basis of audit opinions**

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the financial statements.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error, and that 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. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

## **Opinions**

### **Audit Opinion**

In my opinion:

- the financial statements properly present the receipts and payments, in accordance with the directions made by HM Treasury, for the year ended 31 March 2009;
- the financial statements have been properly prepared in accordance with the directions made by Treasury; and
- information given within the Foreword, which comprises Background Information and Review of Activities , is consistent with the financial statements

### **Audit 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.

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

**24 June 2010**

**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 2009**

	Note	2008/09		2007/08	
		£	£	£	£
<b>Receipts</b>					
Advances from the Consolidated Fund	2	1,757		-	
Other Receipts		-		-	
			1,757		-
<b>Payments</b>					
Constituency Claims	3	-		9,930	
Other Payments	4	-		1,900	
	5		-		11,830
Excess of (payments over receipts)/ receipts over payments before amounts to be surrendered to the Consolidated Fund			-		(11,830)
Less: amounts surrendered to the Consolidated Fund in respect of:					
Forfeited Deposits		-		-	
Miscellaneous Receipts		-		-	
Refund of Surplus Advances	6	-		(3,029)	
			-		(3,029)
Excess of (payments over receipts)/ receipts over payments			1,757		(14,859)
<b>Statement of Balances as at 31 March 2009</b>					
Balance at 1 April 2008			(1,757)		13,102
Less: Excess of (payments over receipts)/ receipts over payments			-		
			1,757		(14,859)
Balance at 31 March 2009	7		-		(1,757)

**The notes on pages 8 & 9 form part of these accounts**

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**NOTES TO THE ACCOUNT**

	2008/09 £	2007/08 £
<b>1 This account is drawn up in a form directed by Treasury</b>		
<b>2 Receipts</b>		
Advances from the Consolidated Fund	1,757	-
Forfeited Deposits	-	-
Miscellaneous Receipts	-	-
Monies recouped from District Councils re their share of Election costs in 2005	-	-
	<u>1,757</u>	<u>-</u>
<b>3 Constituency claims: Payments to the Returning Officer</b>		
Advances	-	-
Final payments	-	9,930
	<u>-</u>	<u>9,930</u>
<b>4 Other Payments</b>		
Royal Mail	-	-
Miscellaneous	-	1,900
Monies paid out of NIO No 1 Ac	-	-
Payments on behalf of District Councils to be recouped	-	-
	<u>-</u>	<u>1,900</u>
<b>5 Expenditure Analysed by Election</b>		
Parliamentary Election 2005	-	11,830
European Election 2004	-	-
District Council Election 2005	-	-
	<u>-</u>	<u>11,830</u>
<b>6 Surrender of Advances</b>		
Parliamentary Election 2005	-	-
European Election 2004	-	3,029
	<u>-</u>	<u>3,029</u>
<b>7 Statement of balances</b>		
Cash at bank - Elections Account	-	(1,757)
Cash at bank - Councils Recharge Account	-	-
Cash held at PGO	-	-
	<u>-</u>	<u>(1,757)</u>
<b>8 Consolidated Fund Extra Receipts</b>		
Restitution monies received	-	-
	<u>-</u>	<u>-</u>

Sir Jonathan Phillips  
Accounting Officer

12 April 2010

## **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.

**Sir Jonathan Phillips**  
**Accounting Officer**

**12 April 2010**







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ISBN 978-0-10-294911-7



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