

From: Avril.Davidson@[REDACTED] [mailto:Avril.Davidson@[REDACTED]]
Sent: 08 September 2021 18:35
To: SPA Chief Executive [REDACTED]@spa.pnn.police.uk>
Cc: Brown, Chris [REDACTED]@spa.pnn.police.uk>; McNellis, John [REDACTED]@spa.pnn.police.uk>; Gray, [REDACTED]@scotland.pnn.police.uk>; Deputy Chief Officer [REDACTED]@scotland.pnn.police.uk>; Brown, Lynn [REDACTED]@scotland.pnn.police.uk>; Steele, Michael [REDACTED]@scotland.pnn.police.uk>; Corfield, Alasdair [REDACTED]@scotland.pnn.police.uk>; John.Somers@[REDACTED] Lisa.Baird@[REDACTED] Beatriz.Sanchez@[REDACTED] Nicholas.Clarke@[REDACTED] Laura.Mcdougal [REDACTED]
Subject: Extension of AO Template Process
Importance: High

Dear Lynn

As you are aware the Finance Accountability Framework process was introduced in 2020-21, and amended at the start of 2021-22, to require that AO templates be completed, and a delegated approval process be followed, for certain expenditure.

As we move through this financial year and navigate our response to the Covid pandemic, we are managing a number of competing challenges on the overall Scottish Government budget. As a result, I now attach updated advice (as agreed by the Scottish Cabinet) and an updated version of the AO template which has been issued by the SG Chief Financial Officer. We will require that this be completed, and the approval process be followed, for all expenditure that falls within the following criteria:

Resource:

- AO template approval process must now be followed for **all expenditure over £1m that is not yet legally committed**

Capital and FTs:

- **process unchanged**, i.e. AO process to be followed for expenditure over £1 million only where it does not form part of existing budget allocations

The template should also be used if seeking **to approve use of previously declared underspends** (as once these have been reflected in the monthly budget monitoring to reverse them would result in a new additional pressure on the financial outturn).

We are not sure how these new requirements will impact on SPA/Police Scotland – and as such I suggest that we set up a meeting in the next couple of weeks involving SPA, Police Scotland and SG colleagues to allow us to explore this further to ensure we can manage approvals going forward.

Thank you for your continued engagement and cooperation in this process.

Kind regards

Avril

Avril Davidson | Finance, Assets and Sponsorship Team, Police Division | Safer Communities
Directorate | Scottish Government | 1R St Andrews House | Edinburgh | EH1 3DG

 [REDACTED] :avril.davidson@[REDACTED]

[REDACTED] NOT RELEVANT

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