

# **Scottish Procurement And Property Directorate**

## **Electronic Procurement Card Review Management Report**

**December 2023**

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## 1. Background

Electronic Purchasing Card (ePC) transactional data, released to the Scottish Labour Party via a Freedom of Information (FOI) request, was given to various media outlets in August 2023. The data included both the names of cardholders and wider Scottish Government (SG) staff who would have been referenced for a specific purchase e.g. "Monitor for Joe Bloggs". The total number of transactions released to the media was 58,751 with a total value of £6,216,696. The extent of the data released, and the supporting transactional detail resulted in multiple reports and commentary in the news and social media, as well as FOI requests. Following initial briefing on the matter, the First Minister commissioned a review on the governance and compliance of ePC use across the SG.

### 1.1 Use of ePC Within SG

The core SG (and several of its partners) use ePC to purchase and pay for appropriate goods and services, largely but not limited to low-value, one-off or annual expenditure (e.g subscriptions) which are not on contract. The use of ePC for such purchases is common across UK government departments and large businesses. The ePC allows a greater degree of flexibility and is more cost effective for low-value expenditure compared to the traditional invoice purchases.

ePC has been an approved method of payment in the SG for more than twenty years and has policy and guidance in place to support the use of ePC across the SG which is reviewed periodically. The last Internal Audit review was held in 2020.

## 2. Reviews Undertaken

Following the excess data release, the First Minister commissioned from the Permanent Secretary a review of ePC covering three specific areas:

1. Undertake a cyber investigation into the data handling;
2. Review the current policy and procedures; and
3. Review the current compliance with the policy and procedures.

### 2.1 Cyber Investigation Review

Regarding the first of the three areas above, a full cyber investigation was undertaken and completed which identified that the excess data had been released accidentally via FOI request. On establishing that both card holders and wider SG staff names had been shared publicly, guidance was sought from the SGs Information Assurance and Data Protection team who fully assessed the situation and confirmed that the release was assessed as of low risk. The Information Commissioners Office (ICO) were also made aware of the incident.

After carrying out an extensive review a final report was produced which includes a range of recommendations to improve both data security and protection, summarised below:-

- Improved controls and governance on access to systems and the information available from these.
- Enhanced cyber terms and conditions to be added to next ePC – Payment Solutions Contract (due August 2024).
- More awareness on best practice in how data is shared. If there is a requirement to share sensitive data with external parties, Objective Connect should be considered.
- More training for individuals involved in the FOI process.

To support and address any cardholders' concerns emails were issued directly to those individuals offering them support and wellbeing guidance and to address any questions.

## 2.2 Internal Audit Review

The Permanent Secretary commissioned the SG Internal Audit Division to undertake an independent review on elements two and three above. The scope of the review was to provide assurance to the Permanent Secretary as Principal Accountable Officer on the propriety and approval of a targeted group of transactions. This included reviewing 194 transactions that had been the focus of reporting or commentary in the news and social media, totalling £37,075.24, full list of transaction are included at **Annex A**. The scope of the review also included providing recommendations for improvement regarding the ePC policy and guidance to further reduce the risk of potential non-compliance with the policy and/or instances of potential card misuse.

To avoid any perceived conflict of interest, one transaction which was made by a cardholder in the Directorate for Internal Audit and Assurance was excluded from the Internal Audit review but was reviewed separately by the Scottish Procurement and Property Directorate (SPPD). Details of the transaction are included at **Annex A**. On review of the information provided by Internal Audit SPPD found that the appropriate policy was followed.

The key findings from the Internal Audit review include:

- Of the 194 transactions reviewed by Internal Audit, 193 were assessed as appropriate under the current policy.
- The transaction that was not appropriate under current policy was identified as a fraudulent transaction on the system. The cardholder confirmed they did not use the card for this purchase but were notified by the Royal Bank of Scotland that the transaction was fraudulent, with the card subsequently being de-activated. The expenditure was refunded.
- All purchases reviewed were made by approved cardholders, with the exception of the fraudulent transaction.
- There are a number of opportunities for strengthening compliance with the policy and guidance, including:
  - ensuring the criteria for being assigned ePC roles and responsibilities are met;
  - maintaining an appropriate audit trail and updating the ePC Policy to make clear the roles and responsibilities for this and the nature of evidence which should be retained;

- ensuring policy requirements regarding obtaining quotes for purchases over £1000 are adhered to and can be evidenced;
- improving the level of detail recorded on the nature of transactions;
- There were a number of categories of expenditure (e.g. away days/staff development/team building and associated purchase of supplies and hospitality, alcohol, role-specific expenditure and traffic fine) which were considered appropriate under the current policy, these categories of spend will be reviewed and policy will be updated to include the necessary exclusions.

Internal Audit has made five recommendations for improvement to the ePC policy guidance and associated processes, which are summarised below:-

- **Review of ePC Policy and guidance** – including reviewing categories of exclusions and out of scope spend, the number and distribution of card holders, card usage and limits, making clearer the requirements of those with ePC responsibilities regarding retaining an audit trail to support the transaction, and including guidance on the process to be followed in the instance of a fraudulent transaction and the policy regarding re-payment of monies (see information on UK Government position below).
- **Recommended mandatory training** and periodic refresher training for those with ePC responsibilities.
- **Compliance and Controls, Monitoring and Reporting** – where the existing controls and compliance monitoring processes should be reviewed and enhanced.
- **Compliance and Controls Cardholders and Usage** - The ePC Team should review the number of cardholders – taking into consideration business need, and business continuity requirements. Historical expenditure and usage should be considered, and the number of cardholders should be rationalised if current numbers are found to exceed business need.
- **Information Governance** - Smart Data On-Line (SDoL – Royal Bank of Scotland’s secure online management information system) retains financial records for three years, after which, they are automatically deleted. The ePC Team, in liaison with Information Governance colleagues should investigate whether this is in line with relevant SG retention policies.

Review of ePC controls and compliance will feature in Internal Audit’s forward programme of work.

### 2.3 Benchmark with UK Government ePC policy

In addition to the Internal Audit review, we have also engaged with the UKG to benchmark wider ePC policies and to identify any lessons learnt and where improvements could be made. We have identified three areas that strengthen current protocols and policy which we will implement:

1. UKG policy states that receipts and invoices must be retained for all transactions on ePC cards for 3 years; currently this is not required within SG policy.

2. UKG monthly limit is £10,000 and a single transaction limit of £5,000 per transaction. A business case is required to increase or decrease the limit with a specific form used for audit purposes. The SG policy uses monthly and single transaction limits of £25,000 and £5,000 respectively.
3. UKG policy states if card is used inappropriately card holder would need to pay monies back. This recommendation is not currently included in SG policy.

### 3. Action Plan for Implementation

On completion of the reviews an action plan has been developed to take forward the recommended improvements. The plan focuses on the following key areas:-

- Raise communications and engagement on ePC policy and procedures across SG & our partners using the ePC card.
- A review of policy and procedures taking cognisance from the lessons learnt throughout this process.
- Refreshed and more targeted training for card holders, approvers and controllers which will cover exception and approval processes.
- Alignment where appropriate with more rigorous UK Government policies, retaining SG policies where they are more rigorous.
- Greater scrutiny of monthly transactions to be carried out by relevant personnel to ensure adherence to policy.

Annex A – List of Transactions

No.	Debit (£)	Merchant	Transaction Date	Line-Item Description	Further information on transactions obtained as part of the review
1	7.37	ASDA GROCERIES ONLINE	21/12/2021	Christmas Entertainments	Transaction relates to provisions for Christmas lunch for Marine Scotland vessel crew working on Christmas Day.
2	183.90	ASDA GROCERIES ONLINE	21/12/2021	Christmas Entertainments	
3	89.37	ASDA GROCERIES ONLINE	21/12/2021	Christmas Entertainments	
4	37	DVSA LEARNER	11/11/2019	20048 - Driving theory test (c1) - for a member of staff	The advanced driving course is provided to staff where driving to rural and remote locations in Scotland throughout the year. This is deemed a significant component in the delivery of their job. In this case, the member of staff was a fisheries observer.
5	37	DVSA LEARNER	08/11/2019	20048 - Driving theory test (c1) for a member of staff	
6	65	PAYPAL	12/02/2021	Yoga class for Climate Change Division awayday on 18 February	<p><b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b></p> <p>Team building activity as part of a Climate Change Division away day event. This transaction was approved by Deputy Director as part of away day.</p>
7	156.99	LECHAMEAU.COM	16/06/2022	Wellies	Purchase of protective clothing for Agricultural Officer required to undertake duties as part of their role.
8	10.5	WM MORRISONS STORE	19/06/2022	Nail polish x 3 bottles	Utilised by Science and Advice for Scottish Agriculture

9	3	POUNDLAND LTD 1397	12/07/2020	Nail polish x 3	(SASA) to distinguish items of glassware to prevent cross-contamination. Required under chemistry standard operating procedure CHEM-007, Section 4.2.
10	10	WM MORRISONS STORE	03/12/2019	2 Nail Polish	Utilised by SASA to distinguish items of glassware to prevent cross-contamination. Required under chemistry standard operating procedure CHEM-007, Section 4.2.
11	22.8	AMZNMktplace	30/04/2020	4 x clear nail polish for mounting samples	Utilised by SASA to mount and preserve zoological specimens on slides for identification and to retain as reference specimens.
12	9.99	AMZNMktplace	16/02/2022	Acetone Nail polish remover - cleaning of plastic tallies	Acetone purchased for use in cleaning equipment used SASA field trials, to be re-used in following years trials.
13	4182	GLENEAGLES HOTELS	05/11/2019	Hospitality and Hotel Accommodation for Scottish Women & Girls in Sport - Gleneagles Hotel - Active Scotland Division - 8th September 2019	Scottish Women and Girls in Sport Advisory Board meeting. Hosting the UK Sports Cabinet to coincide with the event and showcase Scotland in hosting major events.
14	856	GLENEAGLES HOTELS	24/10/2019	Payment for hospitality with UK Sports Minister Meeting in Gleneagles Hotel, Perthshire - 13th September 2019	



15	162.5	GLENEAGLES HOTELS	27/08/2019	Hospitality charge for a meeting at Gleneagles	Scottish Women and Girls in Sport Advisory Board meeting. Hosting the UK Sports Cabinet to coincide with the event and showcase Scotland in hosting major events.
16	18.98	WATERSTONE S.COM	14/06/2021	1 x copy of book "Women hold up half the sky"	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Six copies were purchased for SG library stock at the request of six SG colleagues. Purchased during Covid restrictions - libraries unable to provide lending service.
17	18.98	WATERSTONE S.COM	03/06/2021	1 x copy of book "Women hold up half the sky"	
18	18.98	WATERSTONE S.COM	01/06/2021	1 x copy of book "Women hold up half the sky"	
19	18.98	WATERSTONE S.COM	27/05/2021	1 x copy of book "Women hold up half the sky"	
20	18.98	WATERSTONE S.COM	27/05/2021	1 x copy of book "Women hold up half the sky"	
21	18.98	WATERSTONE S.COM	27/05/2021	1 x copy of book "Women hold up half the sky"	
22	8.28	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	24/06/2022	1x "How to run a government: so that citizens benefit and taxpayers don't go crazy" book	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Approved purchase of books – including copies to be retained for library stock.
23	9.99	BLACKWELL'S	16/06/2022	1x "How to run a government: so that citizens benefit and taxpayers don't go crazy" book	
24	8.28	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	24/05/2022	1x "How to run a government so that citizens benefit and taxpayers don't go crazy" book	
25	9.19	BLACKWELL'S	14/02/2022	1x "How to run a government so that citizens benefit and	

				taxpayers don't go crazy" book
26	9.19	BLACKWELL'S	10/02/2022	1x "How to run a government so that citizens benefit and taxpayers don't go crazy" book
27	9.19	BLACKWELL'S	10/02/2022	1x "How to run a government so that citizens benefit and taxpayers don't go crazy" book
28	8.22	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	10/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book
29	8.22	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	10/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book
30	8.22	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book
31	8.22	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book
32	8.22	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book
33	8.22	<a href="http://WWW.BOOKSET.CO.UK">WWW.BOOKSET.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book

34	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
35	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
36	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
37	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
38	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
39	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
40	8.22	<a href="http://WWW.BOOKSE T.CO.UK">WWW.BOOKSE T.CO.UK</a>	07/01/2022	1x "How to Run A Government: So that Citizens Benefit and Taxpayers Don't Go Crazy" book	
41	5.99	<a href="http://WWW.BLACKWELL.CO.UK">WWW.BLACKWELL.CO.UK</a>	03/10/2019	1x "Taxation: A Very Short Introduction" book.	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>
42	9.49	<a href="http://WWW.BLACKWELL.CO.UK">WWW.BLACKWELL.CO.UK</a>	12/03/2020	1x "Marx: a very short introduction" book.	

					Approved purchase of books.	
43	1605.07	PLATINUM SERVICES	13/10/2021	Meet and Greet at Dublin Airport for the FM	Routine security feature of First Ministers' travel arrangements.	
44	486	ACE HANDLING UK LTD	16/11/2021	Meet and greet for FM and staff at Edinburgh Airport		
45	550.8	ACE HANDLING UK LTD	06/12/2021	Meet and greet for the First Minister at Airport		
46	406.8	ACE HANDLING UK LTD	06/04/2022	Meet and greet at airport for the First Minister and party		
47	590.4	ACE HANDLING UK LTD	05/05/2022	Meet and greet at Edinburgh and London City Airports for the First Minister and staff on 18th and 20th April 2022		
48	646	FASTRACK VIP LTD	17/06/2022	meet and greet at Airport for the FM and staff		
49	288	ACE HANDLING UK LTD	30/06/2022	Meet and greet at Airport for the FM and staff		
50	486	ACE HANDLING UK LTD	30/06/2022	Meet and greet at Airport for FM and staff		
51	1216.55	ART AND FRAMING PRO IN	12/03/2020	Framing of 3 Declaration of Arbroath pictures for Tartan week activity		Client area purchased three prints - one for Washington office, one for Canada, and one for use at Tartan Day events, held by the American Scottish Foundation.
52	1029.97	D & GC INTERNET	11/09/2020	Council tax for Dumfries property		
53	2382.2	CNES	11/03/2022	Council Tax for vacant staff house		
54	40.25	SCOTTISH HYDRO ELECTRI	26/04/2021	Electricity for vacant staff house		
55	2310.64	CNES	12/03/2021	Council tax for vacant staff house		
56	405.25	<a href="http://WWW.CERTASENERGY.C">WWW.CERTASENERGY.C</a>	11/03/2021	Fuel for vacant staff house		

57	298	CNES	26/01/2021	Council Tax payment for vacant staff house	
58	298	CNES	02/12/2020	Council Tax Payment for vacant staff house	
59	298	CNES	30/10/2020	Council Tax Payment for vacant staff house	
60	596.76	CNES	21/08/2020	2 month council tax for vacant staff house	
61	38.77	SCOTTISH HYDRO ELECTRI	21/08/2020	Electricity for vacant staff house	
62	492.68	CNES	15/08/2019	Council Tax for Uninhabited Department House	Bills relating to vacant SG properties.
63	209.27	AWS EMEA	03/11/2020	Amazon Cloud services	Relates to migration of Agricultural and Rural Economy Directorate Content Management System.
64	30	CEC BLE COBALT WEB	15/03/2022	Traffic Fine	<p><b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b></p> <p>SG vehicle incurred fine for traffic violation (driving in a bus lane). The traffic fine was paid promptly to avoid it being escalated to a higher payment. Reimbursement was subsequently sought and received.</p>
65	750	Tesla_GB	14/01/2022	TESLA 4010A0000049377 MODEL 3 MAINTENANCE	<p><b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b></p>
66	750	Tesla_GB	14/01/2022	TESLA 4010A0000049379 MODEL 3 MAINTENANCE	

					Invoices provided show deposit paid for purchase of new SG fleet car.
67	53	FRINGE BOX OFFICE	13/01/2021	Purchase of fringe tickets	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Ministers attending SG funded productions to showcase Scottish creative industry innovations. Complimentary tickets sought but unavailable for these events.
68	28.5	FRINGE BOX OFFICE	13/01/2021	Purchase of fringe tickets	
69	232.09	THE CELTIC WHISKEY SHOP	10/10/2019	Purchase of Scottish gin for networking reception on occasion of Edinburgh Fringe festival visit and workshop	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Purchased for Scottish Government Office networking event in Dublin. Jointly hosted in conjunction with Edinburgh Fringe.
70	100	<a href="http://WWW.SWINGERSLONDON.COM">WWW.SWINGERSLONDON.COM</a> <a href="http://WWW.SWINGERSLONDON.COM">CRAZY GOLF CLUB</a>	11/03/2021	soft drinks for away day activity	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Transaction is for a Scotland House (London) team building activity as
71	431.73	SWINGERS CRAZY GOLF CLUB	13/03/2021	team building activity	
72	431.73	SWINGERS CRAZY GOLF CLUB	13/03/2021	team building activity	

					part of an away day event.
73	27	PAYPAL EBAY HOMEDISCO	08/11/2019	Making Grampian a better team	Purchase of a suggestion box for Agriculture and Rural Economy Directorate.
74	1.59	GOOGLE Google Storage	26/04/2021	20643 - Leaving Card	Incorrect description used by cardholder, transaction relates to Google storage plan.
75	4.19	Wob.com	08/06/2022	1x "Scotland's Future: Your Guide to an Independent Scotland" book	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Book purchased for SG library stock.
76	174.7	AMZNMktplace	08/10/2021	China crockery for Exec meeting rooms	These items were purchased as part of the fit-out costs associated with the Scottish Child Abuse Inquiry relocation project when it moved from Rosebery House to Mint House in 2021.
77	3.3	AMZNMktplace	19/08/2019	Purchase for away day - Ping Pong Balls	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Purchases relating to team building/away day activity.
78	46.58	AMZNMktplace	18/08/2019	Purchase for away day - Play dough and Paper Plates	
79	41.35	AMZNMktplace	09/01/2022	2 x pregnancy test kits & 5 x 24% venturi Masks for Jura medical stores.	Medical Supplies for Marine Scotland vessel. Merchant Shipping legislation states the equipment in this transaction are required as part of a ships medical stores.

80	150	PAYPAL GREENHATPE O	07/09/2020	Escape Room Unit Exercise - Reserved Benefits	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Social Security Directorate team building activity to improve wellbeing of staff.
81	375	BREWHEMIA	11/09/2019	Away day	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Cost of hiring a meeting room for SG Digital Directorate team building activity.
82	174	WORLD OF BOWLING	05/12/2019	Five a side football pitch hire Health Promotion Group	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  SASA Health Promotion Group funding pitch hire for staff football.
83	1693.55	SEAMILL HYDRO HOTEL RE	07/02/2022	Away day discussions	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Venue hired for HM Inspectorate of



					Prisons for Scotland team building activity.
84	2096.5	EDINBURGH ZOO	29/06/2022	Cost of hiring venue for Away Day  <i>(Reviewed by SPPD – purchase by Directorate for Internal Audit and Assurance)</i>	N/A
85	349	CURRYS ONLINE	23/08/2021	Dyson vacuum cleaner	Purchased for Marine Scotland vessel MPV Hirta.
86	36	KEELA INTERNATIONAL LT	18/07/2022	SG Branded T-shirt for Bee inspector	Branded clothing for bee inspectors to enhance corporate identity and so they could be easily identified as SG employees during inspections and engagement activities.
87	16.93	WWW.BOOKSE T.CO.UK	05/05/2022	1x "The blunders of our governments" and "How to run a government" books.	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Books purchased to add to stock in SG Library.
88	10.41	BLACKWELL'S	21/03/2022	1x "The blunders of our governments" book.	
89	96	WWW.INFORMA.COM	03/05/2022	1x "Catalonia, Scotland and the EU: Visions of Independence and Integration" book.	
90	19.99	WWW.BLACKWELL.CO.UK	22/10/2019	1x "Irritable Bowel Syndrome: Answers at Your Fingertips" book.	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Book purchased for the SG Library, where a health and
91	2.99	WWW.BLACKWELL.CO.UK	22/10/2019	1x "Why Does Everything Always Go Wrong?" book.	
92	2.99	WWW.BLACKWELL.CO.UK	23/10/2019	1x "I'm Not Good Enough" book.	

					wellbeing book list was purchased.
93	86.12	EASYJET	09/09/2019	flight from Berlin to Glasgow for overseas hubs away day, directorate away day, and overseas network Leaders Forum	<p>Travel and subsistence (T&amp;S) is out of scope under current ePC Policy – the T&amp;S Policy, claim procedure and corporate travel booking process should be followed. The purchase was for a work event and in this instance the ePC card was used due to corporate travel booking system being unavailable.</p> <p>The Berlin Hub has stated that the Corporate Travel System is now utilised and paid for via T&amp;S rather than use of the ePC.</p>
94	400	WESTERN ISLE CRUISES	12/11/2021	Charter of a boat for Inspecting office for Inspection on Isle of Eigg.	Transportation booked to enable an Agricultural Officer to attend Eigg for an inspection. The area advised alternative arrangements were considered when planning the inspection however the boat charter was selected as the most cost effective and operationally feasible option.
95	191.33	DOMINOS PIZZA	25/02/2021	Dinner for crew due to ventilation engineers working in galley	Purchase of takeaway food onboard a Marine Scotland vessel due to galley being out of use – in these cases on account of refit and essential maintenance works. This expense was incorporated into the
96	137.68	Dominos Pizza UK & Ire	17/12/2021	JURA - Misc - see cardholder for details	
97	123.79	DOMINOS PIZZA	05/07/2022	bought pizza for crew	
98	107.34	DOMINOS PIZZA	17/01/2022	bought pizzas for crew.	

					crew food stores budget.
99	45	CO-OP GROUP 110057	13/05/202 1	PPE- Sunscreen, After sun, Smidge for IPP crew. Binbags, Milton and anti bac. wipes	Equipment/supplies required to undertake duties. Purchased for SG staff who work on small inshore patrol vessels around the west coast of Scotland.
100	10	SAINSBURYS S/MKTS	18/07/202 2	Suntan lotion	Supplies required to undertake duties – provided to crew on board Marine Scotland vessels.
101	125	RGBE GATEWAY CAFE	05/02/202 0	Deposit for Botanic Gardens - GDP EVENT PD APPROVED	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Leadership Development session for a Graduate Development Programme group. The Botanic Gardens was selected as it is a Scottish based charity and Non- Departmental Public Body (NDPB) sponsored and supported by the Scottish Government.
102	20.98	AMZNMKTPLA CE AMAZON.CO	26/04/202 2	Purchase of wireless doorbell for front office at request of admin staff and purchase of card holder to use for ePC card.	Purchase of doorbell for SG estate.
103	667.81	LIVINGSTON GARDEN MACH	17/01/202 0	HSA 94 R Cordless Hedgetrimmer 75cm/30"	Equipment required to undertake duties. Purchased to replace a petrol model for tending to the Scientific Crop Trials at SASA.

104	277.5	LIVINGSTON GARDEN MACH	29/10/2020	Stihi electric hedge trimmer	Equipment required to undertake duties. Hedge trimmer purchased to enable the horticulture unit at SASA to carry out a wide varied range of duties relating to ground maintenance.
105	44.48	Just Eat	14/02/2021	Fraudulent purchase and awaiting refund. Cardholder confirmed they did not use the card for this purchase but were notified by RBS that the transaction was fraudulent, with the card subsequently being de-activated.	<b>Not appropriate under current policy.</b>  Transaction is recorded as being fraudulent. This was highlighted in the system by RBS. The card was cancelled in line with the requirements of the current policy and the expenditure was refunded.
106	19.95	SAINSBURYS	06/03/2022	Organic spinach and grapes	Supplies required to undertake duties. Organic foods required as part of testing regime at SASA to monitor pesticide residues in retail fruit and vegetables.
107	3	REAL FOODS LIMITED	25/08/2021	Organic strawberries	
108	26.55	MARKS&SPENCER PLC SACA	10/08/2021	Organic fruit and veg and for use as matrix	
109	17.5	MARKS&SPENCER PLC SACA	25/07/2021	Organic raspberries	
110	15	MARKS&SPENCER PLC SACA	15/07/2021	5 packs of organic raspberries	
111	45	MARKS&SPENCER PLC SACA	02/07/2021	15 packs of organic raspberries	
112	30	SAINSBURYS (2309)	19/02/2020	12 bags of frozen organic peas	
113	9.2	SAINSBURYS (2309)	15/01/2020	4 packs of organic frozen peas (750g)	
114	8.4	CHARLES MACLEOD LIMITED	11/02/2021	Black pudding as per instruction.	

					Supplies purchased as part of a team building activity.
115	140	SP CHRISTMAS FOREST	26/10/2021	Christmas tree	Christmas tree purchased for the Scotland House London Business Hub.
116	23.97	AMZNMktplace	21/08/2019	Phone covers and smidge.	Supplies required to undertake duties - insect repellent for staff required to undertake fieldwork.  Protective phone covers purchased for SG devices.
117	148	EDINBURGH BUS TOURS	14/08/2019	Staff Away Day - Bus and Boat Tour	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Expense paid by the SG but was accrued by the British-Irish Council Secretariat as part of a historical arrangement. The SG has been fully reimbursed.
118	3.97	AMZNMktplace	16/08/2019	purchase for away day - Paper Planes	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Purchases relating to team building/away day activity.
119	5.6	AMZNMktplace	19/08/2019	Purchases for Away day - Stickers	
120	345	SQ THE CRAFT POTTERY	28/08/2019	Away day Payment	
121	100	SQ THE CRAFT POTTERY	23/08/2019	Deposit for away day	
122	13.48	AMZNMktplace	16/08/2019	Purchase for Away Day - Choco Mice	
123	502.92	GORGIE CITY FARM	24/10/2019	Away Day payment	
124	11.09	Amazon.co.uk 215R839Z4	24/03/2022	DANALAC Organic Oat Baby Cereal	

				200 Gramm for Seed Health	of testing regime at SASA to check for the presence of genetically modified material in retail seeds.
125	53.98	LOHCARRON GARAGE	26/05/2020	Midge jackets and face masks	Supplies required to undertake duties - purchase of role-specific equipment for SG staff aboard Marine Scotland vessels.
126	13.99	AMZNMktplace	06/10/2021	Doorbell - RHRP	These items were purchased as part of the fit-out costs associated with the Scottish Child Abuse Inquiry relocation project when it moved from Rosebery House to Mint House in 2021.
127	27.98	AMZNMktplace	06/10/2021	2 x doorbells - RHRP	
128	252.75	SP SNDELECTRIC AL	09/09/2021	RHRP - Ring Doorbell for MH 2nd floor	
129	17.98	Amazon.co.uk 7N34E5IY5	14/08/2021	Dog bowl for visiting assistance dogs	Dog bowl purchased for visiting assistance dogs to SG building.
130	951	RGBE GATEWAY CAFE	19/02/2020	Venue hire of room at Botanic Gardens for 1 day for BIT training event for 25-30 SG, NES and NHS staff.	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Venue hire of room at Botanic Garden for cross-public sector training event (SG, NHS Education for Scotland and NHS staff).
131	5.99	Amazon.co.uk BK8PO6XG5	26/02/2020	Egg timer for management of meetings	Office equipment for meetings.
132	65.13	W J Macdonald	17/05/2022	black pudding for hirta in stornoway	Food purchased by Chief Steward on board MPV Hirta as part of crew food stores.
133	23.55	W J MACDONALD	19/03/2022	black pudding for hirta	
134	30	W J MACDONALD	24/12/2021	stornoway black pudding for hirta	

135	77.17	W J MACDONALD	13/11/2021	Stornoway black pudding for hirta		
136	35.17	W J MACDONALD	02/10/202 1	black pudding for hirta		
137	99.97	W J MACDONALD	06/09/202 1	black pudding for hirta half landing		
138	26.4	W J MACDONALD	23/08/202 1	black pudding for hirta		
139	49.71	W J MACDONALD	14/06/202 1	black pudding for hirta half landing		
140	22.5	IZ Stornoway Tearoom	28/05/202 1	stornoway black pudding for hirta		
141	14.55	MACLEOD & MACLEOD	19/04/202 1	stornoway black puddings for hirta		
142	88.73	W J MACDONALD	23/01/202 1	black puddings for hirta from stornoway		
143	45	W J MACDONALD	12/12/202 1	black pudding for hirta		
144	26.47	W J MACDONALD	13/10/202 0	stornoway black puddings for hirta		
145	62.31	W J MACDONALD	27/06/202 0	black pudding for hirta		
146	32.02	W J MACDONALD	14/05/202 0	BLACK PUDDING FOR TEAM B STORNOWAY		
147	18.82	REAL FOODS LIMITED	23/06/202 2	Organic plums		Supplies required to undertake duties. Organic foods required as part of testing regime at SASA to monitor pesticide residues in retail fruit and vegetables.
148	37	WAITROSE.CO M	20/06/202 2	10 packs Organic strawberries, 3 packs plums		
149	15.95	REAL FOODS LIMITED	16/06/202 2	organic Apricots		
150	33.4	WAITROSE.CO M	04/04/202 2	7 packs organic strawberries, 6 packs organic spinach		
151	82.2	WAITROSE.CO M	28/02/202 2	Organic strawberries, spinach, cucumber, lemon, non-organic apricot and cherries		
152	25.6	WHITMUIR ORGANIC FARM	09/09/202 1	10 organic aubergine, 4 organic cabbage		
153	27.89	REAL FOODS LIMITED	09/09/202 1	Organic blueberries and cos lettuce		
154	30.82	REAL FOODS LIMITED	02/09/202 1	organic tomatoes, vine tomatoes,		

				charantais melon and watermelon
155	26.92	REAL FOODS LIMITED	29/07/2021	organic lime, organic plum
156	51.86	REAL FOODS LIMITED	08/07/2021	organic blueberries, broccoli and kale
157	53.68	REAL FOODS LIMITED	06/05/2021	organic water melon 5kg, aubergine 1kg, blueberries 10packs
158	58.33	WWW.REALFOODS.CO.UK	18/03/2021	organic blueberries(6 packs), organic Aubergines (2kg), Organic squash (2kg) and organic butternut squash (2kg)
159	15.68	REAL FOODS	02/02/2021	Organic Broccoli
160	14.29	WWW.REALFOODS.CO.UK	19/11/2020	Organic Aubergine
161	31.09	WWW.REALFOODS.CO.UK	11/11/2020	Organic Kale and Organic Broccoli
162	17.79	WWW.REALFOODS.CO.UK	02/10/2020	12 Organic Kiwi and 2kg Organic Carrot
163	19.39	WWW.REALFOODS.CO.UK	05/08/2020	Organic carrots, courgette
164	32.59	WWW.REALFOODS.CO.UK	21/07/2020	12 organic mangos
165	17.54	WWW.REALFOODS.CO.UK	23/06/2020	1kg organic apples and 12 organic kiwi fruits
166	26.35	WWW.REALFOODS.CO.UK	16/06/2020	6 organic kiwi fruit, 6 organic mango and 1.25kg of organic courgettes
167	17.25	WWW.REALFOODS.CO.UK	15/01/2020	Organic onions and organic pink grapefruits
168	34.07	WWW.REALFOODS.CO.UK	14/11/2019	Organic mango, kiwi fruit, carrots, courgettes
169	52.79	WWW.REALFOODS.CO.UK	17/10/2019	7 organic mangos, 20 organic kiwis, 2kg organic courgettes, 6 organic



				cauliflowers, 2kg organic carrots	
170	20.49	WWW.REALFO ODS.CO.UK	Date Unknown	10 bags of organic spinach	
171	5.67	SP WHOLEFOOD EARTH	26/05/202 1	Organic, GMO free, soya bean seeds	Supplies required to undertake duties. Organic foods required as part of testing regime at SASA to check for the presence of genetically modified material in retail seeds.
172	32.7	AMZNMKTPLA CE AMAZON.CO	04/07/202 2	Purchase of organic napkins for using at events organised by a colleague in APD	Items purchased for the Integrating Trees Network event, which is a farmer and crofter-led initiative supported by Scottish Forestry and the Scottish Government.
173	24.99	AMZNMKTPLA CE AMAZON.CO	14/09/201 9	Heel stoppers for FM event in Berlin (M100) required due to historic flooring.	Heel stoppers were purchased from Amazon as they were required the next day for travel overseas to Germany and not available from the high street. Required at event in Berlin due to the location having historic flooring.
174	115	CURRYS ONLINE	11/05/2020	Coffee machine for First Minister's office	Purchase of coffee making facilities within First Minister's office during Covid-19 Lockdown period.
175	43.2	Amazon.co.uk 1N7FM7XD5	14/05/202 0	Coffee pods and machine cleaner for coffee machine in FMPO.	
176	59.99	CURRYS ONLINE	02/07/202 0	Coffee machine for FM's office.	
177	49.2	APPLE STORE R328	02/10/201 9	iPad cover for First Minister iPad	Protective iPad cover purchased for SG device.
178	8.28	AMZNMktplace	22/06/202 2	FW01T0/20426- Smidge repellent	Equipment/supplies required to undertake duties. Purchase of role-specific items for SG staff aboard
179	17	AMZNMktplace	23/01/202 2	FW0050/20305- Midge repellent/sun cream	

180	76	AMZNMKTPLACE AMAZON.CO	27/10/2020	FFLPUR/20613-Smidge for Faskally	Marine Scotland vessels.
181	16.2	AMZNMktplace	27/10/2020	FFLPUR/20613 - Smidge for Montrose Vehicles	
182	17.98	AMZNMKTPLACE AMAZON.CO	26/05/2022	Replacement foot straps for exercise bike	Foot straps for exercise bike located on board the MPV Minna, in the gym space.
183	30.97	AMZNMktplace	21/08/2019	Doorbell for Endeavour House and x2 Phone Covers	Replacement doorbell for SG estate.  Protective phone covers purchased for SG devices.
184	5.1	TESCO STORES 5757	18/06/2021	Handymen 20639, Razors and soap for Fogging course	Equipment/supplies required to undertake duties. Items purchased as staff had to be clean shaven for the fitting of breathing apparatus during a Covid-19 course.
185	1980	RADISSON BLU	11/05/2022	Payment for Radisson away day in September.	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Booking facilities to host an away day.
186	20	WEARETHEFAIR.COM	20/01/2022	curling receipt 4 - away day	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  Team building activity booked as part of an away day. The away day was subsequently
187	20	WEARETHEFAIR.COM	20/01/2022	Away day curling activity	
188	20	WEARETHEFAIR.COM	20/01/2022	SHL away day curling receipt 2	
189	20	WEARETHEFAIR.COM	20/01/2022	shl away day curling receipt 3	

					cancelled and was non-refundable.
190	79.5	BOOTS 0640	02/07/2021	11 bottles of mixed suntan lotion	Supplies required to undertake duties. Suntan lotion for Agricultural Officers on visits.
191	29.44	AMZN Mktp DE	22/10/2019	Thermos flask for office	Flask purchased in order to serve coffee during meetings with stakeholders in a meeting room.
192	11.49	Amazon.co.uk MH6VO3964	14/08/2019	FW005/20305 - Smidge insect repellent.	Supplies required to undertake duties. Insect repellent for staff required to undertake fieldwork.
193	698.5	HILTON	09/03/2020	First Minister's Council of Economic Advisers Private Dinner	Business dinner for the First Minister's Council of Economic Advisers.
194	351.45	DA STEAK HOOSE	11/09/2019	Away day	<b>Appropriate under current policy – recommended to review policy exclusions and out of scope expenditure moving forward.</b>  This transaction related to a meal following site visits and was part of wider away day activity.
195	20.99	AMZNMktplace	25/03/2021	Doorbell for reception	Doorbell required for reception area at SG office.



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