

Financial Regulations

Version	Date	Owner	Summary of Changes
v2.0	20.03.2018	Head of Finance	Minor changes, such as updating job titles and changing references to CHS's "Director of Finance and Corporate Services" to the appropriate member of the Senior Management Team
v2.1	19.03.2019	Head of Finance	Corrected numbering within section 6.6
v2.2	12.02.2020	Head of Finance	Cosmetic change to wording 5.3.2 Added 12-month proviso to 6.3.6 Added overpayments to 6.5.6
v2.3	07.02.2022	Head of Finance	Updated Document Location Updated Senior Management Team role titles Corrected numbering within 6.3
v2.4	14.02.2025	Director of Business and Finance	Updating job titles in line with new CHS structure and responsibilities across all Financial Regulations

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1 Introduction

This document sets out Children’s Hearings Scotland (CHS)’s financial regulations. This document was reviewed by the Audit and Risk Management Committee (ARC) on 25 February 2025 and subsequently approved by CHS Board on 25 March 2025. These financial regulations are subordinate to the [Children’s Hearings \(Scotland\) Act 2011](#) and to any restrictions within CHS’s Framework Document. The purpose of these financial regulations is to provide control over the totality of CHS’s resources.

The financial regulations are a key element in CHS’s system of internal financial control. The financial regulations, which are supplemented by other documents such as the Petty Cash Guidance note, link directly to the [Scottish Public Finance Manual \(SPFM\)](#), the Schedule of Delegated Authority and Procurement Policy. The financial regulations set out the key controls which apply to each core financial process.

Compliance with the financial regulations is compulsory for all employees of CHS. Any member of staff who fails to comply with the financial regulations may be subject to disciplinary action under CHS’s disciplinary procedures. It is the responsibility of managers to ensure that their staff members are made aware of the existence and content of CHS’s financial regulations.

The ARC is responsible for maintaining a continuous review of the financial regulations, through the Director of Business and Finance, and for advising the Board of any additions or changes necessary.

2 Responsibilities

2.1 Financial Responsibilities

2.1.1 The Board will be responsible for setting the overall policies to be followed by CHS and for ensuring that all actions undertaken by officers of CHS are in accordance with procedures determined by the Board.

2.1.2 Under the terms of reference approved by the Board, CHS's ARC is responsible for general oversight of audit-related matters. The Internal Audit function reports to the Accountable Officer and the ARC on CHS's system of internal control and recommends improvements to the systems, as necessary.

2.1.3 The National Convener/Chief Executive of CHS is formally designated as CHS's Accountable Officer by the Principal Accountable Officer of Scottish Government's Children and Families Directorate (sponsor Directorate). The role of the Accountable Officer is defined in the Framework Document.

2.1.4 In the short-term absence of the National Convener/Chief Executive, for a period not exceeding four weeks, the Deputy Chief Executive may be nominated as the Deputy Accountable Officer and be responsible for providing support to the National Convener/Chief Executive in carrying out the Accountable Officer responsibilities.

2.1.5 The National Convener/Chief Executive, Depute Chief Executive/Director of Tribunal Delivery, Director of People and Culture, Director of Positive Outcomes, and Director of Business and Finance, referred to in these Regulations as "Budget Holders", are responsible for the resources under their control. It will be for them to ensure that such resources are managed in accordance with the provisions of the financial regulations and any procedures or other instructions, as may be approved from time to time, by the Board and/or the National Convener/Chief Executive.

2.1.6 The Board may delegate certain powers to Budget Holders and other specified officers. Except for the Accountable Officer function, these officers may further delegate the powers they have been given, within the limits of the Schedule of Delegated Authority, but they retain ultimate responsibility for the exercise of the delegated authority.

3 Planning and Authorisation

3.1 Planning and Budgeting

3.1.1 The Board is responsible for determining, monitoring, and approving the medium/long term policy and resource framework for the future development of CHS's policies and programmes. The Board will provide guidance as may be considered appropriate on the policies to be followed in the preparation of CHS's Corporate and Business Plans and estimates of revenue and capital expenditure.

3.1.2 In each financial year the Board will, following receipt of advice from the National Convener/Chief Executive, determine the detailed procedural arrangements for the ensuing financial years as may be considered appropriate for the preparation of the annual revenue and capital estimates to be followed by Budget Holders.

3.1.3 Budget Holders will prepare detailed estimates in respect of both capital and revenue expenditure for the ensuing financial year in accordance with the procedural arrangements approved from time to time in terms of paragraph 3.1.2.

3.1.4 The National Convener/Chief Executive will submit draft revenue and capital estimates to the Board with such recommendations as appear to be necessary. After considering the overall estimates and any recommendations, the Board will revise the estimates as it may consider appropriate, approve them as so revised, authorise the expenditure and the delegated budgets to Budget Holders and pass such resolutions as may be required.

3.1.5 The final budget requirement as approved by the Board will be in line with the annual cash limit as notified by the Scottish Ministers.

3.1.6 The detailed form of the capital and revenue estimates will be determined by the CHS Finance Manager after consultation with the Budget Holders, the form to be consistent with statutory requirements.

3.1.7 New developments or initiatives which have not been included in the level of grant in aid agreed by the Scottish Government, and which cannot be accommodated within the agreed level of funding will be considered by the National Convener/Chief Executive. A business case will be prepared which may form the basis of a bid for supplementary funding to the Scottish Government. In this event the Board should be notified.

3.2 Authority

3.2.1 The inclusion of items in approved revenue budgets will constitute authority to the Budget Holders to incur such expenditure subject to any reservations put in place by the Board and the Schedule of Delegated Authority.

4 Monitoring and Control

4.1 Budgetary Control

4.1.1 The CHS Finance Manager will inform Budget Holders of their financial allocation for the forthcoming year once the Board has approved this.

4.1.2 It will be the duty of each Budget Holder to monitor and control expenditure within the financial allocation provided in the Revenue and Capital Budgets.

4.1.3 The CHS Finance manager will provide Budget Holders with all financial information necessary to manage budgets and will provide statements of expenditure for each Budget Holder and the Board.

4.1.4 It will be the duty of each Budget Holder to inform the Director of Business and Finance, within agreed timescales, where it is forecast that the total expenditure within their control is likely to be out with agreed parameters. The Director of Business and Finance will, if necessary, advise the National Convener/Chief Executive and prepare a report for the Board.

4.1.5 The Director of Business and Finance and National Convener/Chief Executive will promptly inform the Board and the Scottish Ministers if it becomes apparent that expenditure is likely to exceed the level of grant in aid. The Board and the Scottish Ministers must also be informed if CHS is likely to underspend its total grant in aid.

4.2 Incurring Capital Expenditure

4.2.1 When the capital estimates for any year have been appraised and formally approved, projects included may proceed on the authority of the Budget Holder i.e. the project sponsor, provided that:

- the scope of the project is consistent with the original capital estimates
- should the recommended tender for a project exceed the sum contained in the Capital Estimates by the lesser of 10% or £10,000, approval of the Board will be obtained before the tender is accepted. The recommended tender may be accepted up to that limit provided that sufficient budget or virement (transfer) is available. Board approval will be obtained in other cases. Notwithstanding, in an emergency the Chair and/or National Convener/Chief Executive may take such steps as are necessary to safeguard life, health or property or safeguard the interests of CHS
- should a new project be substituted for an approved project, approval of the Board will be required

4.2.2 It will be the duty of each Budget Holder to monitor and control expenditure within the financial allocation for each project under their control.

4.3 Supplementary Estimates and Virement

4.3.1 Regulation 4.1 states that the Budget Holder is responsible for ensuring that the approved expenditure under each heading is not exceeded. Where, however, an expenditure code is or is likely to be exceeded, the Budget Holder, must:

- attempt to make good the deficiency from other savings
- where that cannot be achieved, the extent of the over/underspend should be submitted to the National Convener/Chief Executive as part of the budget monitoring process, detailing the reasons for the budget variance and outlining the corrective actions to be taken

4.3.2 Variance from original approved budget plans including the introduction of a new policy or a variation of existing policy, which may have a significant impact upon the corporate plans of CHS, will be subject to the approval of the Board.

4.3.3 In exceptional circumstances, some virement of budget may be submitted to the Board for approval provided:

- the virement is greater than £5,000
- the level of virement is no more than 10% of the prescribed expenses heads (i.e. staff, property, travel etc.)
- the virement does not create an additional financial commitment into the future financial years which cannot be accommodated within existing grant in aid levels

4.3.4 Transfer of budgetary provision between revenue budget and capital budget requires prior approval from the SG Finance Directorate.

4.4 Provision of Monitoring Information

4.4.1 The Director of Business and Finance will quarterly, or at intervals determined by the Board, provide the Board with a monitoring report on revenue and capital expenditure and forecasts of outturn figures.

4.4.2 The National Convener/Chief Executive shall provide the sponsor Directorate with a financial statement at agreed intervals showing for each main budget heading the payments made and receipts in the previous month, accumulated payments to date and the balance of cash remaining available to CHS for the year. The statement shall also contain an analysis of monthly outturn against forecast and details of the outturn for the year for each main budget heading.

4.5 Reports to Board and Management Groups

4.5.1 All reports to the Board, management group or sub-group must identify and explain the financial implications of any commitment, action or change to policy proposed.

4.5.2 Reports must include a comprehensive costing of financial implications, and an outline of options considered.

4.5.3 Financial implications should differentiate between capital expenditure and revenue expenditure.

5 Assets

5.1 Register of Assets

The SCRA Finance Manager with the help of the CHS finance team will maintain a comprehensive and up-to-date record of fixed assets.

5.2 Asset Security

5.2.1 Each Budget Holder is responsible for always maintaining proper security for all CHS assets under their respective control including buildings, stocks, furniture, equipment, cash, records, and information. The appropriate officers shall consult with the Director of Business and Finance in any case where security is thought to be defective or where it is considered, or it has been advised that security may be inadequate or that special security arrangements may be required.

5.2.2 Maximum limits for cash holdings shall be agreed with the Director of Business and Finance and shall not be exceeded without the prior approval of the Director of Business and Finance.

5.3 Stores and Equipment

5.3.1 The safe custody of stocks, furniture, fittings, plant, and equipment shall be the responsibility of the Budget Holder concerned.

5.3.2 Budget Holders will perform physical inventories in a form and frequency agreed by the Director of Business and Finance. The Budget Holder will supply the CHS Finance manager with such information relating thereto as may be required for the financial records of CHS.

5.3.3 The Budget Holder will report any physical differences to the Director of Business and Finance and CHS Finance Manager, and after consultation with the Director of Business and Finance, take the necessary action in relation to such.

5.3.4 The procedure for Losses and Special Payments must be adhered to for the treatment of any losses.

5.3.5 CHS's property will not be removed otherwise than in accordance with the ordinary course of CHS's business or used otherwise than for CHS's purposes except in accordance with specific directions issued by the Budget Holder concerned.

5.3.6 Where an item on an inventory is surplus to operational requirements, the appropriate Budget Holder will, before disposing of the item, consult the Director of Business and Finance who will provide disposal guidelines.

6 Income and Expenditure

6.1 Income

6.1.1 The Finance and Business Support Assistant will raise the appropriate invoice for all accounts for services and income upon notification by Budget Holders. The CHS Finance Manager shall issue the necessary detailed instructions regarding the issue of these accounts, the use of credit notes and the collection of the income.

6.1.2 All money received by an employee on behalf of CHS will, without delay, be paid intact to the Finance Manager as may be directed, to the CHS bank account. No deductions may be made from such money unless specifically authorised by the Director of Business and Finance.

6.1.3 Personal cheques will not be cashed out of the money held on behalf of CHS.

6.1.4 Every transfer of official money from one member of staff to another shall be evidenced in the records of the office concerned by the signature of the recipient.

6.1.5 Irrecoverable income or other debt due to CHS to be written off must be done in accordance with the Schedule of Delegated Authority.

6.2 Banking Arrangements and Control of Cheques

6.2.1 Subject to compliance with SPFM and agreement from Scottish Government's Treasury and Banking Branch, the National Convener/Chief Executive shall be authorised to operate such bank accounts as may be considered necessary.

6.2.2 Two signatories are required to authorise payments from CHS bank accounts. For this purpose, there will be a panel of signatories of not less than three persons, including the National Convener/Chief Executive.

6.2.3 Bank reconciliations must be performed monthly, at least. Bank reconciliations should be reviewed and approved by the SCRA Finance Team via the shared service agreement.

6.2.4 Payments should be made by the most economical and secure method available. For most purposes, the preferred payment method should be BACS. Where remittance advices should also be sent electronically.

6.2.5 All cheques and other forms enabling payment to be made from any CHS bank account will be ordered only on the authority of the Director of Business and Finance, who will ensure that proper arrangements have been made for their safe custody and that adequate controls exist over the usage and production of cheques.

6.3 Orders for Goods and Services

6.3.1 The Budget Holder as designated by the National Convener/Chief Executive, shall be responsible for all goods and services ordered and shall also be responsible for ensuring that the approved expenditure under each heading of the budget is not exceeded.

6.3.2 The purpose of procurement is to meet the user's requirements. CHS's Procurement Policy requires that all purchases of works, equipment, goods, and services are based on value for money, i.e. the optimum combination of whole-life cost and quality (or fitness for purpose) and other issues such as delivery against price, to meet the user's requirements. It would not be consistent with value for money, or the equal treatment of supplies, for procurement to be used to pursue aims unrelated to the subject of the contract. As far as possible, requirements should be expressed in terms of output and performance to provide scope for innovation solutions and avoid suggestions of favouritism.

6.3.3 Contracts for goods and services should be awarded following competition unless there are convincing reasons to the contrary to promote economy, efficiency, and effectiveness in public expenditure. Contracts of an ongoing nature should be regularly reviewed and subjected to competition at appropriate intervals (usually no more than every three years unless economic arguments clearly justify a longer contractual relationship). The form of competition chosen should be consistent with any legal requirements and appropriate to the value and complexity of the goods or services being acquired.

6.3.4 Potential contractors should be assessed on grounds of suitability, for example in respect of their financial standing and ability to perform the contract (i.e. technical expertise). CHS should, wherever possible, seek opportunities to collaborate with others in respect of common requirements. This will help avoid unnecessary duplication of effort and gain the benefits of aggregation of requirements and economies of scale. If CHS wishes to enter into contracts under framework agreements put into place by others, it must seek advice as to whether the framework agreement has been awarded in accordance with the EU rules on behalf of other potential users.

6.3.5 Before entering any lease CHS must demonstrate that the lease offers better value for money than purchase and all agreements exceeding 12 months must be approved by the National Convener/Chief Executive.

6.3.6 Official orders will be issued for all work, goods, or services, including consultancy services to be supplied to the CHS except as follows:

- work, goods, or services which are covered by a prior written agreement which prescribes that payments will be made at certain intervals or under certain conditions
- the metered element of telephone, gas, water, and electricity services but not the installation, alteration, or repair of such services
- periodic payments such as rates
- purchases in cash for which reimbursement is made through a petty cash account
- where the specific written approval of the Director of Business and Finance has been obtained

6.3.7 Except as specifically agreed in writing with the Director of Business and Finance, all orders will be given to the supplier in advance of any work, goods or service being provided to CHS. However, in an emergency arising from circumstances outside the control of CHS, a verbal order may be given which will be confirmed in writing as soon as possible thereafter.

6.3.8 All orders for goods and services must be on authorised order forms and signed by an authorised signatory. Orders for goods and services must be checked against central contracts before being issued to suppliers. Where appropriate orders shall be placed in accordance with any central purchasing arrangements but in all cases, all prospective purchases must be in accordance with the Procurement Policy.

6.3.9 The Director of Business and Finance will maintain a register of authorised signatures and additions and deletions must be notified by Budget Holders to the Director of Business and Finance.

6.3.10 The person authorising any orders will ensure that the expenditure to be incurred is not "ultra vires" and that funds have been provided in the budget to cover such expenditure. The order should clearly indicate the nature and quantity of goods etc. to be supplied, any contract or agreed price relating thereto, and the budget head (cost centre and account code) to which it is to be charged.

6.3.11 The limits for the ordering of goods and services shall be those stated in CHS's Schedule of Delegated Authority.

6.4 Payment of Accounts

6.4.1 The Budget Holder is responsible for certifying revenue and capital expenditure. This covers:

- correctness of prices, discounts, and arithmetic
- receipt of goods as in accordance with the order
- non-duplication of payments
- ensuring expenditure is within the estimates
- accurate coding in terms of cost centre, expenses, and job code where appropriate
- invoice is in the name of CHS
- the charge is a proper liability of CHS

6.4.2 Such certification will be a signature or email by or on behalf of Budget Holders in accordance with the Schedule of Delegated Authority. Requests for amendments to the Schedule of Delegated Authority should be made to the Director of Business and Finance.

6.4.3 Certified invoices will be passed without delay to an appropriate Budget Holder for payment and may be examined to the extent that is considered necessary. For this purpose, the Budget Holder shall be entitled to make such enquiries and to receive such information and explanations as may be required.

6.4.4 The Director of Business and Finance shall issue to all Budget Holders detailed instructions for the certification and passing of accounts for payment to ensure that payments are made within contracted terms or within ten working days in line with Scottish Government policy.

6.5 Payment of Salaries, Wages and Pensions

6.5.1 The Director of People and Culture will keep records regarding salaries, wages, and other emoluments. Budget Holders will be responsible for the accuracy and authenticity of such information.

6.5.2 The Director of People and Culture is responsible for payment of all salaries, wages, pensions, compensations, and other emoluments to all employees of CHS and all other payments made to employees because of their employment by CHS. Payments will be in accordance with arrangements made by the Director of People and Culture, after consultation with Budget Holders. All payments will be made at the rates approved by CHS after making all appropriate deductions for income tax, national insurance, superannuation, agreed voluntary deductions and other statutory or contractual deductions.

6.5.3 Budget Holders are required to operate within approved establishment headcount controls. The establishment headcount can only be exceeded in accordance with an approved policy on establishment controls.

6.5.4 Any proposal by CHS to move from the existing pension arrangements, or to pay any redundancy or compensation for loss of office, requires the approval of the Scottish Government and where appropriate the agreement of the Scottish Public Pensions Agency to promote the necessary amending legislation.

6.5.5 The Scottish Government Finance Pay Policy Team should be consulted prior to the implementation of any non-salary reward scheme.

6.5.6 Each Budget Holder will notify the Director of People and Culture or appropriate delegate as soon as possible, and in a prescribed form, of all matters affecting the payment of such emoluments, and in particular:

- appointments, including temporary and casual appointments, resignations, dismissals, suspensions, overpayments, secondments, and transfers
- absences from duty for long term sickness or other reason, apart from approved annual leave or flexi-leave
- information necessary to maintain records of service for superannuation, income tax, national insurance, and sick pay
- in all cases, payments to employees must be consistent with prevailing statutes as regards tax, national insurance etc

6.5.7 The Director of People and Culture is responsible for the payment to the appropriate bodies of sums deducted from salaries and wages.

6.5.8 The Finance Manager will keep all Budget Holders informed as to changes in conditions of service, superannuation benefits and other matters relative thereto.

6.5.9 Appointments of all employees will be made in accordance with the procedure approved by CHS and the approved establishments, grades, and rates of pay.

6.5.10 The Director of People and Culture or appropriate delegate will determine the form of flexi-time sheets and other documents which form the basis of a payment to an employee of CHS.

6.5.11 The Director of Business and Finance will maintain a register of authorised signatures and Budget Holders must notify the Director of Business and Finance of any additions and deletions.

6.6 Travel and Subsistence

6.6.1 The certification by or on behalf of the Budget Holder, shall be taken to mean that the certifying officer is satisfied that the claim is in accordance with the approved policies of CHS and the approved terms and conditions of staff. This means that journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by CHS.

6.6.2 Employees' claims submitted more than 3 months after the expenses were incurred will not be considered for reimbursement unless there were exceptional circumstances which prevented the submission of the claim.

6.6.3 The Director of Business and Finance will make payments to Board Members who are entitled to claim travelling or other allowances upon receipt of the prescribed form duly completed and checked by the Corporate Governance Manager and authorised by the Director of Business and Finance. The claim must be in accordance with Scottish Government policies and procedures and will be paid at the Scottish Government rate. Board members should submit expenses timeously to ensure payment in the correct accounting period.

6.7 Petty Cash Accounts

6.7.1 The CHS Finance Manager shall make appropriate Petty Cash arrangements for CHS.

6.7.2 The Petty Cash holder will draw from CHS's bank account subject to such control limits as the Director of Business and Finance may from time to time determine.

6.7.3 The Director of Business and Finance shall arrange to his/her satisfaction the proper security of money advanced in this way.

6.7.4 An officer responsible for Petty Cash shall account on a regular basis, as determined by the Director of Business and Finance, for the amount advanced. The Director of Business and Finance will retain a formal record of this accounting.

6.7.5 All Petty Cash accounts will be maintained in accordance with the Petty Cash Guidance Note.

7 Special Provisions

7.1 Gifts and Hospitality

7.1.1 It is the duty of all Budget Holders to notify the Director of Business and Finance, or appropriate delegate of all gifts given and received.

7.1.2 The Director of Business and Finance or appropriate delegate will maintain a register containing details of gifts given and received, along with estimates of value in each case in accordance with Scottish Public Finance Manual.

7.1.3 Except for modest hospitality associated with a working lunch or dinner, the presumption should be against accepting offers of hospitality. For the avoidance of doubt all cases falling out with this category should be referred to the National Convener/Chief Executive.

7.2 Losses and Special Payments

7.2.1 It is the duty of all Budget Holders to obtain the approval of the Director of Business and Finance for all losses and special payments. Payments may only be authorised in accordance with delegated authority levels after careful consideration of the facts. All reasonable action must have been taken to affect the recovery of losses.

7.2.2 The Finance Manager will maintain a record of all losses and special payments (as categorised in Scottish Public Finance Manual) notified by Budget Holders.

7.2.3 The Director of Business and Finance will report all losses to the National Convener/Chief Executive who may write off such losses up to a maximum amount specified in the framework documents and Schedule of Delegated Authority. Thereafter cases will be reported to the Board and, if necessary, sponsor Directorate permission will be sought to write off.

7.3 Fraud, Theft, Corruption, and other Irregularities

7.3.1 It is a responsibility of Budget Holders to establish and maintain internal control so that CHS's activities are conducted in an efficient manner. Internal control comprises the entire system of controls and methods, both financial and otherwise, which are established by management to:

- Achieve organisational objectives
- Safeguard its assets
- Ensure reliability of records
- Promote operational efficiency
- Encourage adherence to policies and directives

7.3.2 Any employee of CHS who believes that an irregularity may have occurred involving any property or funds of CHS, or for which CHS has responsibility, must follow the procedures set out in CHS's Fraud Prevention Policy.

7.3.3 The National Convener/Chief Executive must report any cases or suspected cases of fraud or theft to the sponsor Directorate as soon as they become known in accordance with the Schedule of Delegated Authority.

8 Accounting and Audit

8.1 Accounting Procedures

8.1.1 The Director of Business and Finance will determine all accounting procedures and all accounting and related records of CHS and its Officers. The Budget Holder is responsible for the maintenance and supervision of those accounting records in their control under the accounting procedures specified by the Director of Business and Finance.

8.1.2 All accounts and accounting records of CHS will be compiled by or under the direction of the Director of Business and Finance.

8.1.3 The SCRA Finance Manager submit to the Board and the sponsor Directorate not later than 30 June of each year the draft Accounts for CHS for the previous financial year. The Accounts will comply with the requirements placed upon CHS in the Financial Memorandum, FReM, Companies Acts, and the Accounts Direction issued by the Scottish Government on behalf of Scottish Ministers.

8.1.4 The Auditor General Scotland audits, or appoints auditors to audit, CHS's annual accounts and passes them to the Scottish Ministers who shall lay them before the Scottish Parliament before 31 December, together with the annual report. The Director of Business and Finance shall instruct its auditors to send copies of all management letters and correspondence relating to those letters to the sponsor Directorate.

8.2 Internal Audit

8.2.1 The National Convener/Chief Executive shall commission an internal audit service to conduct a continuous and effective internal audit of the accounting, financial and other operations of CHS. The Internal Audit Service shall conform to the procedures and standards of the Government Internal Audit Manual.

8.2.2 The internal audit service shall be an independent appraisal function serving all levels of management. It shall not be involved in, or responsible for, normal line management activities.

8.2.3 The Internal Auditor shall have authority, on production of identification, to:

- enter at all reasonable times CHS premises or land
- have access to all records, documents and correspondence including any data held on computer storage media, which relate to financial and other transactions of CHS
- require and receive such explanations which are considered necessary concerning any matter under examination; and
- require any employee of CHS to produce and account for cash, stores or any other CHS asset under their control or to which they have access

8.3 Rights of Access

8.3.1 The National Convener/Chief Executive, Director of Business and Finance, other designated staff and Internal and External Auditor shall be given access on demand, to all records, documents and correspondence including any data held on computer storage media, which relate to financial and other transactions of CHS.

8.3.2 The records, accounts, and papers of CHS shall be open to inspection by the Scottish Ministers.