

---

**From:** FOI  
**Sent:** 20 July 2023 19:06  
**To:** [REDACTED]  
**Subject:** FOI 071-23 - Response  
**Attachments:** Redacted documents for release..pdf

Dear [REDACTED]

## **Our Ref: FOI 071-23**

Thank you for your email to the Electoral Commission dated 24 May 2023.

The Commission aims to respond to requests for information promptly. In this case, we contacted you on 09/06/23 to explain that we were extending the statutory timeframe of twenty working days by a further twenty working days to enable us to consider the public interest test. We are now responding within that extended period.

Your request is shown below followed by our response:

***Please supply all items of information held by the Commission in relation to the SNP potentially missing the deadline to file its 2022 annual accounts for the central party and Westminster group accounting units. This should include, but not be limited to, all information in all correspondence between the Commission and SNP about whether the party may seek or require an extension for filing its accounts, in whatever format; all information in internal Commission communications on the same issue, in whatever format; all correspondence between the Commission and third parties, other than media outlets, in whatever format. I am not interested in any media cuttings about these matters, or requests from journalists. However please include all internal Commission "lines to take" on the subject.***

Our response is as follows:

We hold the information you have requested. The Commission has received a previous request for disclosure in relation to the SNP accounts, and our response to that includes further information relevant to your request. Section 21 of the Act provides for an exemption where the information requested is reasonably accessible to you by other means. In this case you can find that information here: [FOI 033-23](#). The enclosed file includes information not previously disclosed containing correspondence both internally in the Commission and also with the SNP in relation to the submission of the SNP accounts for 2022.

### **Section 40(2) exemption**

Section 40(2) of the FOI Act provides for an exemption where the information requested constitutes personal data as defined by the Data Protection Act 2018 (DPA), and where release of the information requested would breach one of the data protection principles. Some of the information contained in the requested information falls within the description of personal data as defined by the DPA because the information relates directly to an identifiable living individual. This includes contact details of individuals.

The deadline for the submission of accounts by the SNP was 7 July 2022. As you may be aware from press reports, the party met the submission deadline. We intend to publish their accounts as soon as practicable.

The Commission strives to be an open, transparent authority and I trust that this information satisfies your request. If you are not satisfied with this response, please note that the Commission operates a review procedure, details of which can be found on the Commission website at: <https://www.electoralcommission.org.uk/freedom-information/make-a-freedom-information-request>.

Please also note that if you have exhausted all internal Commission review procedures and you are still not satisfied you have the right to appeal to the Information Commissioner. Details of this procedure can be found on the ICO website: <https://ico.org.uk>.

Yours sincerely

**Information Team**

[FOI@electoralcommission.org.uk](mailto:FOI@electoralcommission.org.uk)

**The Electoral Commission**

[electoralcommission.org.uk](https://electoralcommission.org.uk)

From: Stuart McDonald [REDACTED]  
Sent: 04 May 2023 2:16 PM  
To: Laura Douglas [REDACTED] <[\[REDACTED\]@electoralcommission.org.uk](mailto:[REDACTED]@electoralcommission.org.uk)>  
Cc: Scott Martin [REDACTED] >; Susan Ruddick <[REDACTED]>  
Subject: Re: Request for update on PDG auditors.

Hi Laura,

Apologies for not coming back to you sooner after our meeting on Tuesday.

We have appointed AMS accountants to provide audited accounts for the party and the Westminster group.

[REDACTED]

Best wishes,

Stuart McDonald

On Thu, May 4, 2023 at 2:04 PM Laura Douglas [REDACTED] <[\[REDACTED\]@electoralcommission.org.uk](mailto:[REDACTED]@electoralcommission.org.uk)> wrote:  
Hi all,

[REDACTED]

Thanks,

Laura

Laura Douglas [REDACTED]  
Head of Regulatory Support

The Electoral Commission  
[REDACTED]  
[electoralcommission.org.uk](https://electoralcommission.org.uk)

From: Laura Douglas <[REDACTED]>  
Sent: Wednesday, May 3, 2023 12:38 PM  
To: [REDACTED]@electoralcommission.org.uk; Louise Edwards  
<[REDACTED]@electoralcommission.org.uk>; [REDACTED]@electoralcommission.org.uk; Dan  
Adamson [REDACTED]@electoralcommission.org.uk; Andy O'Neill  
[REDACTED]@electoralcommission.org.uk; [REDACTED]@electoralcommission.org.uk; [REDACTED]  
[REDACTED]@electoralcommission.org.uk  
Subject: RE: Policy Development Grant CCM:0058220

Hi all,

I haven't had anything directly from the party – [REDACTED]  
[REDACTED]  
[REDACTED] To note he explained this was a **separate firm** who  
they were looking to engage for Westminster accounting unit and SOA.

[REDACTED] – your approach sounds good. Might be worth also setting out upfront as  
background what the law requires.

Thanks,

Laura

From: [REDACTED]@electoralcommission.org.uk  
Sent: 03 May 2023 11:58 AM  
To: Louise Edwards [REDACTED]@electoralcommission.org.uk; [REDACTED]  
[REDACTED]@electoralcommission.org.uk; Dan Adamson [REDACTED]@electoralcommission.org.uk;  
Andy O'Neill [REDACTED]@electoralcommission.org.uk; [REDACTED]  
[REDACTED]@electoralcommission.org.uk; Laura Douglas [REDACTED]@electoralcommission.org.uk;  
[REDACTED]@electoralcommission.org.uk  
Subject: RE: Policy Development Grant CCM:0058220

Morning all

I'm sure you will be aware of press reports this morning of the SNP appointing  
auditors. The latest article below includes a quote to that effect from Humza Yousaf  
rather than just anonymous SNP sources which had been quoted earlier.

Have we heard anything further directly from the party? I can see I have a missed  
call from the [REDACTED] so I would expect to be asked whether we were aware of this  
development.

I have also had an e-mail from [REDACTED] asking about what we would do in the  
event that the auditors opinion on the accounts was qualified, 'adverse' or 'emphasis  
of matter'. I would propose I just go back to say that we don't comment on  
hypothetical situations as we consider everything on a case by case basis, taking  
into account all relevant facts. Does this seem sensible?

Thanks

Sarah

## SNP hires AMS Accountants to audit books

Terry Murden, Editor | May 3, 2023

SNP leader Humza Yousaf has confirmed that the party has secured the services of auditors AMS Accountants Group to complete the work for the publication of the party's accounts.

Contracts are in place for both the party and for the Westminster group's accounts. The appointment has removed the prospect of the party having the Electoral Commission impose auditors, or it failing to deliver its Westminster accounts by the end of this month which would have seen it unable to receive more than 1m from the public purse, so-called 'short money'.

Mr Yousaf said: I am pleased to confirm that we have secured the services of auditors to take forward our accounts. We take our statutory obligations extremely seriously, so it is welcome news that AMS Accountants Group will complete the accounts for both the party and the SNP Westminster group."

<https://dailybusinessgroup.co.uk/2023/05/snp-hires-ams-accountants-to-audit-books/>

**From:** [Laura Douglas](#)  
**To:** [Louise Edwards](#); [Andy O'Neill](#); [Ailsa Irvine](#); [REDACTED]; [REDACTED]; [REDACTED]; [Dan Adamson](#); [REDACTED]; [Binnie Goh](#); [Niki Nixon](#)  
**Subject:** SNP auditors - update  
**Date:** 04 May 2023 14:36:56

---

Hi all,

Just wanted to provide an update that we've heard directly from the party.

- [REDACTED]
- He also confirmed to me they have appointed AMS accountants to provide audited accounts for the party and the Westminster group.

Thanks,

Laura  
Laura Douglas [REDACTED]  
Head of Regulatory Support

The Electoral Commission  
[REDACTED]  
[electoralcommission.org.uk](http://electoralcommission.org.uk)