

**Strictly Private and Confidential**

The Clerk of the Scottish Parliament  
The Scottish Parliament  
Edinburgh  
EH99 1SP

Our ref: SCOTGP01/ALGI/HOMA  
9 June 2023

**Independent Auditor's Certificate to the Clerk of the Scottish Parliament in respect of financial assistance received by an Opposition Party**

We have carried out an audit of the expenses, for which the Scottish Green Party has received financial assistance for the year ended 31 March 2023, in order to provide the certificate required under section 4(4) of The Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our report is made solely to the Clerk of the Scottish Parliament, in accordance with section 4(4) of The Scottish Parliament (Assistance for Registered Political Parties) Order 1999. Our audit work has been undertaken so that we might state to the Clerk of the Scottish Parliament those matters we are required to state in connection with the certificate and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Clerk of the Scottish Parliament and the Treasurer of the Scottish Green Party, for our audit work, for this certificate, or for the opinions we have formed.

***Respective responsibilities of the Scottish Green Party and the Auditor***

The Treasurer of the Scottish Green Party is responsible for ensuring that the expenses have been incurred exclusively for the purpose of assisting members of the Parliament who are connected with the Party to perform their Parliamentary duties in accordance with the applicable law set out in The Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Our responsibility is to audit the expenses claimed in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK)(ISAs (UK)), as far as applicable, and to report our opinion to you.

***Basis of Opinion***

We conducted our audit work in accordance with International Standards on Auditing (UK)(ISAs (UK)) and applicable law, issued by the Auditing Practices Board, as far as is applicable. We planned and performed our audit work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Green Party have claimed financial assistance have been incurred for the purposes intended by Parliament as set out in the legislation.

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**Opinion**

In our opinion, in all material respects, all expenses for which the Scottish Green Party has claimed financial assistance, amounting to £58,602.92 in total for the year ended 31 March 2023, were incurred exclusively for the purpose of assisting members of the Parliament who are connected with the Party to perform their Parliamentary duties in accordance with Section 4(3)(b) of The Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

Yours faithfully

*Azets Audit Services*

**Azets Audit Services**  
**Chartered Accountants & Statutory Auditor**  
**Date: 9 June 2023**