

A Quick Guide

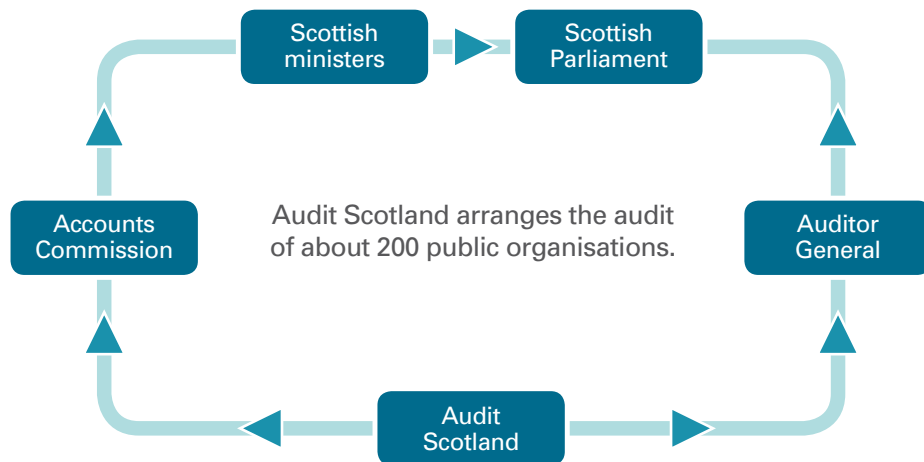
to the Auditor General, Accounts Commission
and Audit Scotland



Around 200 public bodies in Scotland spend more than £36 billion of public money each year. These include Scottish Government, local councils and NHS bodies.

The duty of the **Auditor General** and the **Accounts Commission** is to help make sure that public money is spent properly, efficiently and effectively.

Our role in **Audit Scotland** is to provide the Auditor General and the Accounts Commission with the services they need to carry out their duties.



The Auditor General is independent, reports to the Scottish Parliament, and is held accountable for Audit Scotland's work.

The Accounts Commission is independent of local councils and of government, and make reports and recommendations to Scottish ministers.

Audit Scotland

We help the Auditor General and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

We do this by carrying out performance studies and producing annual audit reports on public bodies. We cover over 200 organisations including:

- 73 central government bodies (Scottish Government, non-departmental public bodies and others)
- 23 NHS bodies
- 32 councils
- 45 joint boards and committees (including police and fire and rescue services)
- 37 further education colleges
- Scottish Water.

Audit Scotland staff and firms of auditors appointed by us carry out the audits. They check whether the organisations:

- manage their finances to the highest standards
- achieve the best possible value for public money.

Three principles guide our work

- Auditors are independent of the organisations they audit.
- We report in public.
- We look at more than financial statements – we check whether organisations deliver value for money and we examine wider questions about the public sector's performance.

Above all, we support public scrutiny that is fair, equal and open, and that leads to more effective financial management and value for money.

Audit Scotland's work is overseen by its board, made up of the Auditor General, the chair of the Accounts Commission and three other independent non-executive members appointed by the Scottish Commission for Public Audit (SCPA), a parliamentary body that examines Audit Scotland's annual budget proposals. The board has audit and remuneration committees reporting to it.



The Auditor General

The Auditor General oversees the audits of most public bodies in Scotland (except local authorities). He can also decide to carry out performance studies of particular organisations, sectors or issues.

Robert Black

Auditor General for Scotland

The Auditor General:

- is appointed by the Crown
- is independent
- reports to the Scottish Parliament
- is held accountable for Audit Scotland's work.

The Auditor General's role is to:

- appoint auditors to Scotland's central government and NHS bodies
- examine how public bodies spend public money
- make sure they manage their finances to the highest standards
- make sure they achieve value for money.

Public bodies that the Auditor General scrutinises include:

- directorates of the Scottish Government
- NHS bodies
- further education colleges
- Scottish Water
- government agencies and non-departmental public bodies (NDPBs) such as Scottish Enterprise, the Scottish Prison Service and Historic Scotland.



The Accounts Commission

The Accounts Commission arranges the audits of councils and police and fire and rescue boards. It is responsible for the Best Value audit of local authorities and also carries out performance studies.

John Baillie

Chair of the Accounts Commission

The Accounts Commission:

- was set up in 1975
- is independent of local councils and of government
- can make reports and recommendations to Scottish ministers.

The Accounts Commission's role is to:

- appoint auditors to Scotland's 32 councils and 45 joint boards and committees
- help these bodies manage their resources efficiently and effectively
- promote Best Value
- publish information every year about how councils perform.

The Accounts Commission has powers to:

- report and make recommendations to the organisations it scrutinises
- hold hearings
- report and make recommendations to Scottish ministers.

The Commission can also take action against councillors and council officials if their negligence or misconduct:

- leads to money being lost or
- breaks the law.

Accounts Commission members

There are between six and 12 members appointed by Scottish ministers.

The Audit Scotland team



Russell Frith



Diane McGiffen



Lynn Bradley



Fiona Kordiak



Barbara Hurst



Fraser McKinlay

We have around 300 staff, working from offices in Aberdeen, East Kilbride, Edinburgh and Inverness, and audit locations across the country.

They are led by a management team, with each member taking responsibility for a specific area of our work. As an independent watchdog for Scotland, we can make a real difference to the way public sector organisations operate. Our reports comment on how effectively and efficiently public bodies are run, and if they offer value for money.

Caroline Gardner Deputy Auditor General (currently on secondment)

Caroline (not pictured) has taken up a 12-month secondment post as Chief Financial Officer in the Turks and Caicos Islands.

Russell Frith Assistant Auditor General (Financial Audit)

Russell is responsible for procurement and resources, auditing and accounting standards, technical support and quality assurance.

Diane McGiffen Chief Operating Officer

Diane is responsible for the internal operations and business performance of Audit Scotland and chairs the Management Team.

Lynn Bradley Director of Corporate Programmes

Lynn is responsible for key areas of development including corporate knowledge and information management and corporate performance reporting.

Fiona Kordiak Director of Audit Services

Fiona is responsible for the in-house audit services we provide to the health, central and local government sectors, including the audit of financial statements, governance and performance management.

Barbara Hurst Director of Performance Audit

Barbara leads a team which conducts performance audits across central government, health and local government.

Fraser McKinlay Director of Best Value and Scrutiny Improvement, and Controller of Audit

Fraser manages a team which is responsible for carrying out Best Value audits and developing scrutiny coordination. It also produces overview reports, statutory reports and handles correspondence to Audit Scotland. He is also Controller of Audit.

How we report on what we find

We produce a wide range of local and national reports about the performance and financial management of Scotland's public bodies.

Annual audits

We publish annual audit reports for all the public bodies we are responsible for auditing. Auditors give detailed reports directly to the organisations they audit, as well as many other pieces of work during the financial year. They also report to either the Auditor General or the Accounts Commission.

Public reports

We publish a wide range of reports on matters of public interest. These include overview reports on how different sectors perform during each financial year. Other reports focus on particular issues, either in an individual organisation or across a sector. These reports are considered by the Scottish Parliament and/or the Accounts Commission.

We also assess councils' and police authorities' progress in meeting their Best Value and Community Planning duties, and publish reports about this.

Our impact

We provide assurance that public money is spent properly and help public bodies follow and develop good practice and improve public services.

Our work helps the organisations and services we audit to continuously improve, particularly in the following categories (shown below with examples from past reports). We also publish impact reports for each of our major studies. These are available on our website.

Economy and efficiency

- *Improving public sector efficiency*
- *Scotland's public finances*
- *Review of orthopaedic services*
- *National concessionary travel*

Planning and management

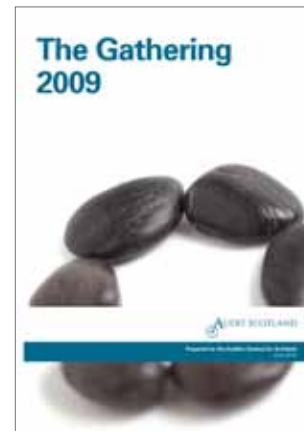
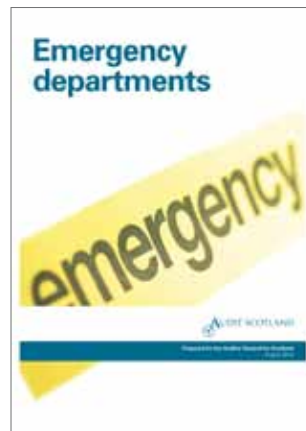
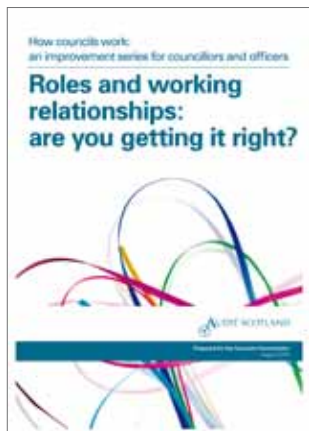
- *Physical recreation services in local government*
- *The Gathering*
- *Managing NHS waiting lists*
- *Getting it right for children in residential care*

Effectiveness and quality

- *The role of boards*
- *Protecting and improving Scotland's environment*
- *How councils work: an improvement series for councillors and officers*
- *Emergency departments*

Accountability

- Annual reports on accounts
- Governance reviews and reports
- Risk assessments
- Best Value audits of councils
- Overview reports on local government and the NHS



Our vision

We provide assurance to the people of Scotland that their money is spent appropriately and we help public sector organisations in Scotland to improve and perform better.

As a result of the changing environment, the key issues facing our stakeholders and public bodies, and the feedback from our stakeholder consultation, we have set the following priorities for the next two years:

- Deliver more streamlined audit in partnership with other scrutiny bodies.
- Maximise our contribution to the improvement of public services.
- Increase the impact of our work.
- Become a centre of excellence for public audit.
- Improve the transparency of our costs and governance arrangements.

The diagram opposite represents our vision, objectives and the supporting activities we will carry out over the period of the corporate plan. The plan is structured to reflect these three levels and is supported by detailed plans for each sector – central government, local government and health. These are published on our website at www.audit-scotland.gov.uk



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ISBN 978 1 907916 09 0