

AUDITOR GENERAL, ACCOUNTS COMMISSION AND AUDIT SCOTLAND

GUIDE TO INFORMATION AVAILABLE THROUGH OUR PUBLICATION SCHEME

The Freedom of Information (Scotland) Act 2002 (the Act) requires Scottish public authorities to produce and maintain a publication scheme. Authorities are under a legal obligation to:

- publish the classes of information that they make routinely available
- tell the public how to access the information and what it might cost.

The Auditor General, Accounts Commission and Audit Scotland have adopted the **Model Publication Scheme 2011** produced by the Scottish Information Commissioner. He has approved this scheme until 31 May 2015. The scheme and the information available through it form part of this document.

The purpose of this Guide to Information is to:

- help the public to see what information is available (and what is not available) in relation to each class
- state what charges may be applied
- explain how to find the information easily
- provide contact details for enquiries and to get help with accessing the information
- explain how to request information we hold that has not been published.

Availability and formats

The information we publish through the model scheme is, wherever possible, available on our website. We offer alternative arrangements for people who do not want to, or cannot, access the information online or by inspection at our premises. For example, we can usually arrange to send information to you in paper copy (although there may be a charge for this).

Exempt information

We will publish the information we hold that falls within the classes of information below. If a document contains information that is exempt under the Act (for example sensitive personal information or a trade secret), we will remove or redact the information before publication and explain why.

Copyright

Where we hold the copyright to the published information, the information may be copied or reproduced without formal permission, provided that:

- it is copied or reproduced accurately
- it is not used in a misleading context, and
- the source of the material is identified.

Where we do not hold the copyright in information we publish, we will make this clear.

Charges

This section explains when we may make a charge for our publications and how any charge will be calculated.

There is no charge to view or download information from our website.

The Act allows public bodies to make a charge for large volumes of information and where we incur costs of more than £100 to supply the information to you. Details of the charging regime are available from www.legislation.gov.uk/ssi/2004/467/contents/made

We may also charge for photocopying and postage. We will always tell you what the cost is before providing the information to you. Our photocopying charges are shown in the tables below:

Black and white photocopying

Size of paper	Pence per side
A3	10p
A4	5p

Colour photocopying

Size of paper	Pence per side
A4	20p

Information provided on CD-Rom will be charged at 50p per computer disc.

Contact us

You can contact us for assistance with any aspect of this publication scheme:

Alex Devlin
Audit Scotland
110 George Street
Edinburgh
EH2 4LH
info@audit-scotland.gov.uk
0845 146 1010

We will also advise you how to ask for information that we do not publish or how to complain if you are dissatisfied with any aspect of this publication scheme.

The classes of information that we publish

We publish information that we hold within the classes agreed in the model publication scheme. Once information is published under a class we will continue to make it available for the current year and for the previous two financial years where this is possible.

CLASS 1: ABOUT THE AUTHORITY – THE AUDITOR GENERAL, ACCOUNTS COMMISSION AND AUDIT SCOTLAND	
Information about the authority, who we are, where to find us, how to contact us, how we are managed and our external relations.	
The information we publish under this class	How to access it
General information about us	
Audit Scotland Office addresses and contact details	http://www.audit-scotland.gov.uk/contact/
Quick guide to Audit Scotland, the Auditor General and the Accounts Commission	http://www.audit-scotland.gov.uk/docs/corp/2010/as_1012_quick_guide.pdf
Diversity and equality	http://www.audit-scotland.gov.uk/about/as/diversity.php
Constitution	
The role, duties and powers of the Accounts Commission	http://www.audit-scotland.gov.uk/about/docs/ac_role_duties_powers.pdf

How the authority is run	
Audit Scotland standing orders	http://www.audit-scotland.gov.uk/about/docs/as_110301_standing_orders.pdf
Accounts Commission standing orders	http://www.audit-scotland.gov.uk/about/ac/standing_orders.php
The work Audit Scotland does and how we are structured	http://www.audit-scotland.gov.uk/docs/corp/2010/as_1012_quick_guide.pdf
The Audit Scotland Board Members and their interests	http://www.audit-scotland.gov.uk/about/as/people.php
Accounts Commission members and their interests	http://www.audit-scotland.gov.uk/about/ac/members.php
Code of Conduct for Audit Scotland Board Members	http://www.audit-scotland.gov.uk/about/docs/as_code_of_conduct.pdf
Audit Scotland's Staff Code of Conduct	http://www.audit-scotland.gov.uk/about/docs/as_staff_code_of_conduct.pdf
Corporate Planning	
The Audit Scotland Corporate plan	http://www.audit-scotland.gov.uk/docs/corp/2009/as_09-12_corporate_plan.pdf
Audit Scotland's Carbon management Plan	http://www.audit-scotland.gov.uk/about/docs/as_carbon_management_plan.pdf
External relations	
Accountability arrangements	http://www.audit-scotland.gov.uk/about/
Internal and external audit arrangements	http://www.audit-scotland.gov.uk/docs/corp/2010/as_accounts_0910.pdf
Media releases and statements	http://www.audit-scotland.gov.uk/media/pressrelease.php
Our relationship with other scrutiny bodies and the Strategic Framework	http://www.audit-scotland.gov.uk/work/scrutiny/index.php

CLASS 2: HOW WE DELIVER OUR FUNCTIONS AND SERVICES	
Information about our work, our strategy and policies for delivering functions and services and information for our service users.	
The information we publish under this class	How to access it
Functions	
Our performance audit work programme	http://www.audit-scotland.gov.uk/work/forwardwork.php?year=2011
National Scrutiny Plan for Local Government	http://www.audit-scotland.gov.uk/work/scrutiny/schedule.php
Audited bodies and their Auditors	http://www.audit-scotland.gov.uk/about/as/audits.php

Information about the Housing Benefit audit function	http://www.audit-scotland.gov.uk/work/housingbenefits.php
The Code of Audit Practice	http://www.audit-scotland.gov.uk/docs/corp/2011/110520_codeofauditpractice.pdf
Priorities and Risks Frameworks (AS) <ul style="list-style-type: none"> • Health Boards • Local Government 	http://www.audit-scotland.gov.uk/docs/health/2010/prf_1011_health.pdf http://www.audit-scotland.gov.uk/docs/local/2008/prf_0809_localgov.pdf
Whistleblowing – a leaflet explaining what to do if you suspect fraud or corruption	http://www.audit-scotland.gov.uk/docs/corp/2004/as_040902_whistleblowing_emp.pdf
Complaints about Audit Scotland	http://www.audit-scotland.gov.uk/utilities/complaints.php
Raising concerns about the organisations we audit	http://www.audit-scotland.gov.uk/utilities/complaints.php
Public inspection dates for local authority unaudited accounts	http://www.audit-scotland.gov.uk/foi/accounts.php
Annual Audit Plan	http://www.audit-scotland.gov.uk/about/docs/as_audit_plan_1011.pdf
Annual Audit Reports <ul style="list-style-type: none"> • Health boards • Central government • Local government 	http://www.audit-scotland.gov.uk/work/health_audit.php?year=2009 http://www.audit-scotland.gov.uk/work/central_audit.php?year=2009 http://www.audit-scotland.gov.uk/work/local_audit.php?year=2009
Statutory Reports to the Accounts Commission including Best Value reports and the Commission's findings	http://www.audit-scotland.gov.uk/about/ac/work.php
Auditor General Reports	http://www.audit-scotland.gov.uk/work/all_national.php
Performance audit reports	http://www.audit-scotland.gov.uk/work/all_national.php
The National Fraud Initiative in Scotland including: reports on outcomes, privacy notice, Code of Data Matching Practice, Instructions for Participants	http://www.audit-scotland.gov.uk/work/nfi.php
Overview reports for NHS and Local Government sectors	http://www.audit-scotland.gov.uk/work/all_national.php
Services	
Performance Audit Project Briefs	http://www.audit-scotland.gov.uk/work/forwardwork_prog.php
Local Authority Performance Information and Performance Indicators	http://www.audit-scotland.gov.uk/performance/
Technical Bulletins	http://www.audit-scotland.gov.uk/work/technical_guidance

	.php
Notes for guidance	http://www.audit-scotland.gov.uk/work/technical_guidance.php
Assurance and improvement plans	http://www.audit-scotland.gov.uk/work/scrutiny/aip.php
Performance audit standards	http://www.audit-scotland.gov.uk/docs/corp/2009/as_090806_performance_audit_standards.pdf
Charges for the annual statutory audit	http://www.audit-scotland.gov.uk/about/docs/as_statutory_charges_audits_0910.pdf

CLASS 3: HOW THE AUTHORITY TAKES DECISIONS AND WHAT IT HAS DECIDED	
Information about the decisions we take, how we make decisions and how we involve others.	
The information we publish under this class	How to access it
<i>Decision making</i>	
Programme of performance audits	http://www.audit-scotland.gov.uk/work/forwardwork_prog.php
Approved minutes of Audit Scotland Board meetings	http://www.audit-scotland.gov.uk/about/as/minutes.php
Approved minutes of Audit Scotland management team	http://www.audit-scotland.gov.uk/about/as/minutes.php
Approved minutes of Accounts Commission	http://www.audit-scotland.gov.uk/about/ac/minutes.php
Accounts Commission meeting papers	http://www.audit-scotland.gov.uk/about/ac/papers.php
Performance audit consultation process	http://www.audit-scotland.gov.uk/work/forwardwork_consultation.php
Equality Impact Assessments and our Equality Scheme	http://www.audit-scotland.gov.uk/about/as/diversity.php
Approved minutes of Audit Scotland's Audit Committee – from January 2011 onwards	http://www.audit-scotland.gov.uk/about/as/minutes_audit.php

CLASS 4: WHAT THE AUTHORITY SPENDS AND HOW IT SPENDS IT	
Information about our strategy for, and management of, financial resources (in sufficient detail to explain how we plan to spend public money and what has actually been spent.)	
The information we publish under this class	How to access it
Our Annual Report and Accounts including board member	http://www.audit-scotland.gov.uk/about/as/docs.php

remuneration	
Financial policies and procedures for budget allocation	http://www.audit-scotland.gov.uk/docs/corp/2010/as_acc_ounts_0910.pdf
Budget allocation to key policy/function/service areas	http://www.scottish.parliament.uk/s3/committees/scpa/index.htm
Expenditure on public relations; overseas travel; hospitality and entertainment; external consultancy	http://www.audit-scotland.gov.uk/about/as/expenses.php#150
Expenses hospitality and gift disclosures	http://www.audit-scotland.gov.uk/about/as/expenses.php#150
Payments in excess of £25,000 – available .from June 2011	http://www.audit-scotland.gov.uk/about/as/expenses.php#25
The number of individuals earning in excess of £150,000	http://www.audit-scotland.gov.uk/about/as/expenses.php#150
How we are funded	http://www.audit-scotland.gov.uk/docs/corp/2010/as_annual_report_0910.pdf

CLASS 5: HOW THE AUTHORITY MANAGES ITS HUMAN, PHYSICAL AND INFORMATION RESOURCES

Information about how we manage the human, physical and information resources of the authority.

The information we publish under this class	How to access it
Human resources	
Human resources policies	
<ul style="list-style-type: none"> • Staff policies 	Contact us on details above
<ul style="list-style-type: none"> • Recruitment and selection policy 	Contact us on details above
Physical resources	
Management of our land and property assets including environmental sustainability reports	Contact us on details above
Description of our land and property holdings	Contact us on details above
Estate development plans	Contact us on details above
Maintenance arrangements	Contact us on details above
Information resources	
Information management policy	http://www.audit-scotland.gov.uk/foi/docs/as_information_management_policy.pdf
Freedom of information policy	http://www.audit-scotland.gov.uk/foi/docs/foi_policystatement.pdf
Data Protection policy	http://www.audit-scotland.gov.uk/foi/docs/as_10019_data_protection_policy.pdf
Our privacy notice	http://www.audit-scotland.gov.uk/utilities/privacy.php

CLASS 6: HOW THE AUTHORITY PROCURES GOODS AND SERVICES FROM EXTERNAL PROVIDERS

Information about how we procure goods and services, and our contracts with external providers

The information we publish under this class	How to access it
Sustainable economic growth statement	http://www.audit-scotland.gov.uk/about/as/expenses.php#economic
Statement of efficiency, effectiveness and economy	http://www.audit-scotland.gov.uk/about/as/expenses.php#economic
Auditors names and addresses	http://www.audit-scotland.gov.uk/about/docs/as_110521_principal_auditor_contacts.pdf
Procurement Guideline	http://www.audit-scotland.gov.uk/about/docs/as_110521_principal_auditor_contacts.pdf

	scotland.gov.uk/about/docs/as_procurement_guidelines.pdf
Outcome of Audit Tender Process – Documents available as of May 2011.	http://www.audit-scotland.gov.uk/about/as/audits.php

CLASS 7: HOW OUR AUTHORITY IS PERFORMING	
Information about how the authority performs as an organisation, and how well it delivers its functions and services	
The information we publish under this class	How to access it
Annual reports	http://www.audit-scotland.gov.uk/docs/corp/2010/as_annual_report_0910.pdf
Results of audit services quality surveys	http://www.audit-scotland.gov.uk/about/docs/as_quality_services_results0910.pdf
Performance audit impact reports <ul style="list-style-type: none"> • Health Boards • Central Government • Local Government 	http://www.audit-scotland.gov.uk/work/health_impact.php http://www.audit-scotland.gov.uk/work/central_impact.php http://www.audit-scotland.gov.uk/work/local_impact.php

CLASS 8: OUR COMMERCIAL PUBLICATIONS	
Class description: Information packaged and made available for sale on a commercial basis and sold at market value through a retail outlet e.g. bookshop, museum or research journal. Audit Scotland does not hold any information in this class.	
The information we publish under this class	How to access it
Audit Scotland does not hold any information in this class.	