

## Consultancy Expenditure: April 2017 to March 2018

The Scottish Government defines 'consultancy' as including a wide range of professional services such as management consultancy, IT consultancy, financial consultancy, construction and infrastructure related consultancy, research and evaluation and policy development. Therefore the expenditure contained in this section reflects this definition of external consultancy.

Audit Scotland mainly uses external consultancy to undertake specific pieces of work which requires expertise which is not readily available in house.

The following report shows the expenditure by Audit Scotland in relation to external consultancy.

### Payee

Best Companies	3,600.00	02/11/2017	Data analysis
Best Companies	213.00	07/09/2018	Data analysis
Centre for Public Scrutiny	2,450.00	31/03/2018	Consultancy
Certification Europe Ltd	1,225.80	09/08/2017	ISO Surveillance Audit
Collinson Grant Ltd	2,610.00	31/03/2018	Consultancy
Esteem Group	840.00	03/05/2017	Consultancy - IT
Fiona Daley	1,544.80	23/05/2017	Consultancy - audit quality control
Fiona Daley	4,163.40	09/06/2017	Consultancy - audit quality control
Fiona Daley	2,944.88	17/08/2017	Consultancy - audit quality control
Fiona Daley	5,555.55	17/08/2017	Consultancy - audit quality control
Fiona Daley	6,148.90	04/10/2017	Consultancy - audit quality control
Fiona Daley	1,633.40	04/10/2017	Consultancy - audit quality control
Fiona Daley	8,389.80	14/03/2018	Consultancy - audit quality control
Fiona Daley	6,180.00	31/03/2018	Consultancy - audit quality control
Institute of Employment Studies	11,442.34	01/11/2017	Consultancy - HR policy development
Institute of Employment Studies	276.00	27/11/2017	Consultancy - HR policy development
Institute of Employment Studies	5,460.00	31/03/2018	Consultancy - HR policy development
Michael Page International	1,500.00	31/03/2018	Consultancy - HR policy development
MORI	14,974.80	05/09/2017	Research
MORI	14,974.80	20/10/2017	Research
PA Advocacy Ltd	2,220.00	16/08/2017	Consultancy - Survey
PA Advocacy Ltd	2,280.00	01/12/2017	Consultancy - Survey
Price Waterhouse Coopers	2,100.00	21/06/2017	Final review - IAS19 Reporting
QCG	1,020.00	20/11/2017	Consultancy - Survey
Rocket Science Limited	7,309.20	11/10/2017	Consultancy - Reporting Strategy
Rocket Science Limited	7,309.20	11/12/2017	Consultancy - Reporting Strategy
Rocket Science Limited	7,335.60	01/02/2018	Consultancy - Best Value audit
Rocket Science Limited	7,311.60	13/02/2018	Consultancy - Best Value audit
Scott-Moncrieff	10,000.00	08/11/2017	Consultancy - Housing Overview
University of Glasgow	9,898.26	01/03/2018	Consultancy - Enterprise and Skills

Work on Words	1,600.00	04/05/2017	Report editing
Work on Words	575.00	03/07/2017	Report editing
Work on Words	1,512.50	18/09/2017	Report editing
Work on Words	2,150.00	02/10/2017	Report editing
Work on Words	412.50	13/12/2017	Report editing
Work on Words	1,025.00	02/02/2018	Report editing
Work on Words	800.00	07/02/2018	Report editing
Work on Words	387.50	31/03/2018	Report editing
Work on Words	1,825.00	31/03/2018	Report editing
<b>Total Year to date</b>	<b>163,198.83</b>		