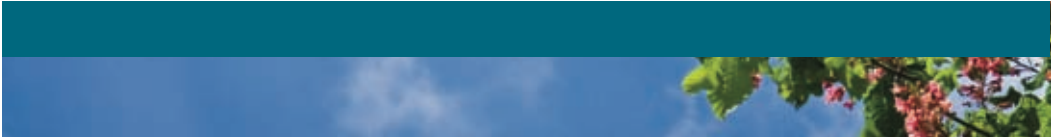


A Quick Guide

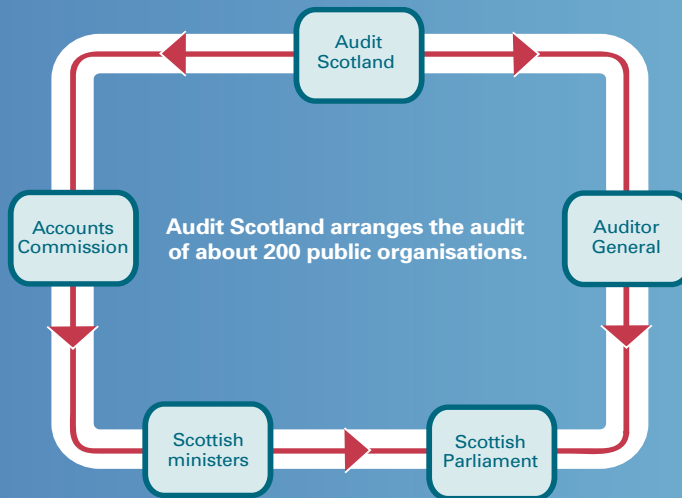
to the Auditor General,
Accounts Commission
and Audit Scotland



Around 200 public bodies in Scotland spend more than £31 billion of public money each year. Examples include the Scottish Government, local councils and NHS bodies.

The duty of the **Auditor General** and the **Accounts Commission** is to help ensure 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.



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 of public services, audits of Best Value in councils and overseeing the audits of around 200 organisations including:

- 67 central government bodies (Scottish Government, non-departmental public bodies, commissions and others)
- 23 NHS bodies
- 32 councils
- 41 police, fire and other boards
- 39 further education colleges
- Scottish Water.

(Figures correct at February 2008.)

Our audits are carried out by Audit Scotland staff and by firms of auditors appointed by us. These audits check whether public bodies:

- 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.

Anyone who has concerns about mismanagement, corruption or fraud involving public money can contact us. We can help public sector whistleblowers raise their concerns safely.

Audit Scotland's work is overseen by its board, made up of the Auditor General, the Chair of the Accounts Commission and three other members appointed by them. Currently the three members are Isabelle Low, a member of the Accounts Commission; Phil Taylor, independent non-executive member; and Caroline Gardner, Deputy Auditor General and Controller of Audit. 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
- see 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 boards and is responsible for the Best Value audit of local authorities. It 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 joint boards
- 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.

Current members are:

Chair – John Baillie
Deputy Chair – Isabelle Low
Alan Alexander
Owen Clarke
Jean Couper
Michael Docherty
Ann Faulds
Keith Geddes
Adrienne Kelbie
James King
Iain Robertson
Douglas Sinclair

The Audit Scotland team

We have around 290 staff, working from offices in Aberdeen, East Kilbride, Edinburgh and Inverness, and audit locations across the country.

They are led by a senior 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.



Left to right (from top):

Caroline Gardner
Russell Frith
Diane McGiffen
Catherine Coull
Lynn Bradley
David Pia
Fiona Kordiak
Barbara Hurst

Caroline Gardner

Deputy Auditor General and Controller of Audit
Caroline manages the Audit Services Group and the Public Reporting Group. The

Audit Services Group carry out or manage the audits of about 100 public sector bodies in Scotland. The remaining audits are carried

out by firms of auditors appointed by the Auditor General and the Accounts Commission. Caroline works with the audit services

directors to support high standards of governance and accountability in public services, and to encourage performance improvements.

Caroline also works with the Public Reporting Group, which carries out performance studies of public services and audits of Best Value in councils. They produce overview reports on health, local government and central government, and also manage investigations into issues of public concern.

Russell Frith

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

Diane McGiffen

Director of Corporate Services

Diane manages the development of Audit Scotland as an organisation. She leads on business planning and performance reporting and heads up the

following services: human resources and training, information technology, finance, administration and communications.

Catherine Coull is Secretary to both the Accounts Commission and the Audit Scotland Board, and is also responsible for legal and procedural advice.

Our sector teams

Local government

As director of audit services, **Lynn Bradley** manages the in-house audit service we provide to local authorities, police boards and fire boards, examining their individual performance. Her work includes financial statements, governance and performance management.

As director of public reporting, **David Pia** reports on themes and issues within local authorities, police boards and fire boards. David's team also produces overview reports, performance studies and Best Value audits of local government.

Health and central government

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

Director of public reporting **Barbara Hurst** is responsible for investigating issues of public concern, and producing overview reports and performance studies.

How we report on what we find

We produce a wide range of reports about the financial management and the performance of public bodies throughout Scotland at local and national level.

Annual audits

We are responsible for producing annual audit reports for around 200 public bodies in Scotland. 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.

Since 2004/05 we have published Best Value audits that give a rounded view of a council's performance. All 32 councils are covered in a three-year programme, and these reports are considered by the Accounts Commission.

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 here with current or future examples of planned reports):

Economy and efficiency

- Diagnostic services
- NHS asset management
- Follow-up on youth offending
- Estate management in higher education.

Effectiveness and quality

- Benefit Fraud Inspectorate
- Prisoner population
- Promoting energy efficiency
- Palliative care.

Accountability

- Annual reports on accounts
- Governance reviews and reports
- Risk assessments
- Best Value audits of councils
- Sustainable waste management
- Overview reports.

Planning and management

- Schools estate
- Free personal and nursing care
- Civil contingency planning.

Contact us

If you would like more information, please phone 0845 146 1010, or visit our website at:

www.audit-scotland.gov.uk

Media enquiries

Contact the press office team on 0845 146 1010. Press releases are also posted on our website: www.audit-scotland.gov.uk/media

Publications

All our publications are available for download free of charge from our website: www.audit-scotland.gov.uk

or by contacting us:

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