PUBLICATION SCHEME FOR AUDIT SCOTLAND, THE AUDITOR GENERAL AND THE ACCOUNTS COMMISSION

1. INTRODUCTION

This publication scheme has been prepared for the Auditor General, the Accounts Commission and Audit Scotland.

In preparing to meet our obligations under the Freedom of Information (Scotland) Act 2002, we recognise the value of openness and transparency and we are mindful of the potential public interest in the information we hold. We hope that this publication scheme will provide a useful guide to the type of information that we hold and can make available to the public and how you can access information.

2. ABOUT AUDIT SCOTLAND, THE AUDITOR GENERAL AND THE ACCOUNTS COMMISSION

The Auditor General is the Parliament's watchdog for ensuring propriety and value for money in the spending of public funds. He is responsible for investigating whether public spending bodies achieve the best possible value for money and adhere to the highest standards of financial management. He is responsible for securing the audit of the Scottish Executive and most other public sector bodies except local authorities and fire and police boards.

The Accounts Commission uses the audit process to assist local authorities to achieve the highest standards of financial stewardship and the economic, efficient and effective use of their resources. It is responsible for securing the audit of councils and fire and police boards.

Audit Scotland is a statutory body which provides services to the Auditor General for Scotland and the Accounts Commission. Together we ensure that the Scottish Executive, councils, health boards and other public sector bodies in Scotland are held to account for the proper, efficient and effective use of public money.

Our core work is to carry out:

- financial audits to help ensure that public sector bodies adhere to the highest standards of financial management and governance
- performance audits to help ensure that these bodies achieve the best possible value for money.

The work of Audit Scotland is governed by a Board which meets around 4 times a year and our work is managed by a management team which meets most weeks.

3. FORMULATING THE SCHEME

To help inform the preparation of this publication scheme we carried out an internal review which identified the information that we hold. We subsequently grouped the information into a number of related classes (see section 12).

4. RESPONSIBILITY FOR THE SCHEME

The person with overall responsibility for our scheme is Diane McGiffen, Director of Corporate Services. Day to day responsibility for running the scheme rests with:

Mandy Gallacher
Corporate Projects Manager
Audit Scotland
110 George Street
Edinburgh, EH2 4LH
Tel 0846 146 1010
Email: info@audit-scot.gov.uk

5. EXEMPTIONS

Our aim is to be as open as possible. However, information may be withheld from any of the classes of information listed below where we consider that disclosure may substantially prejudice our functions in relation to the audit of the accounts of other Scottish public authorities or in relation to the examination of the economy, efficiency and effectiveness in the use of their resources. Audit and investigation case work is not published information and information relating to this work is likely to be subject to exemptions.

We may also withhold information which may seriously prejudice law enforcement, legal proceedings or our regulatory or enforcement activity or where the disclosure is otherwise prohibited by law. We may also withhold information if its disclosure would breach the law of confidentiality or seriously prejudice the commercial interests of any person or organisation. We may also withhold information which is personal information under the Data Protection Act 1998.

In these cases, we will withhold the information and indicate why the information is being withheld. If you wish to complain about information which is being withheld from you, please read the “complaints” section below.

6. COPYRIGHT

Unless otherwise indicated, information that we publish is copyright. However, it may be copied or reproduced without formal permission provided it is copied or reproduced accurately, is not used in a misleading context and provided that the source of the material is identified and the copyright status acknowledged.

7. ACCESSING INFORMATION UNDER THE PUBLICATION SCHEME

We hope that this publication scheme will help you to find information published by us quickly and easily. You will find that much of the information is freely available for downloading from our website (www.audit-scotland.gov.uk). If you do not have internet access, or if the information is not available in electronic format, we will provide a single copy in print or an alternative format.

You can contact us in the following ways:

Tel:	0845 146 1010
Email:	info@audit-scot.gov.uk
Fax:	0845 146 1009
In writing:	Mandy Gallacher Audit Scotland 110 George Street Edinburgh EH2 4LH

If the information you require is not in our publication scheme you can make a request for it using the contact options above.

When requesting information, please include the following details: your name and address, and the information or documents you want to see.

If you are having difficulty in identifying the information you require please contact us and we will be happy to help.

8. CHARGING POLICY

We will not charge for information downloaded directly from our website, for a single printed copy of this information, or for providing this information to you by e-mail, floppy disk or CD. We will not charge for our reports.

Requests for multiple copies of documents will be charged at 10p per page for photocopying. There may be other occasions where we need to make a charge for example, when a substantial number of documents are required to respond to a request. This charge may include photocopying (10p per page), postage and a contribution towards our time. If this is the case, we will tell you how much it is going to cost before we provide the information and the charge would have to be paid in advance of the information being provided.

The person named in paragraph 7 has the discretion to waive any charge.

9. COMPLAINTS

If you have a complaint about this publication scheme or the way in which we have dealt with a request for information, please contact:

Diane McGiffen
Director of Corporate Services
Audit Scotland
110 George Street
Edinburgh EH2 4LH
Tel: 0845 146 1010
Email: dmcgiffen@audit-scot.gov.uk

If we are unable to resolve your complaint you can ask the Scottish Information Commission to review the matter. His contact details are as follows:

The Scottish Information Commissioner
Kinburn Castle
Doubledykes Road
St Andrews
Fife, KY16 9DS

Tel: 01334 464610
Fax: 01334 464511
Email: enquiries@itspublicknowledge.info

10. CLASSES OF INFORMATION

Class	**Description**	**All information is held by Audit Scotland.** **The information relates to:**		
		Auditor General	**Accounts Commission**	**Audit Scotland**
1. Who we are and what we do	Information about how we are structured, our roles and responsibilities and how to contact us, including: • Quick guide to Audit Scotland, the Auditor General and the Accounts Commission	✓	✓	✓
	• Whistleblowing	✓	✓	✓
	• Complaints about the misuse of public funds	✓	✓	✓
	• Unacceptable actions by complainants	✓	✓	✓
	• Complaints about Audit Scotland			✓
	• Accounts Commission framework document		✓	
	• Office addresses and contact details	✓	✓	✓
	• Who the Audit Scotland board members are			✓

	• Accounts Commission members and their interests		✓	

Class	Description	All information is held by Audit Scotland. The information relates to:		
		Auditor General	Accounts Commission	Audit Scotland
2. Our work programme and how we do the work	Information about the work we are doing and how the work is done including guidance and instructions on the audit process and who does the work, including:			
	• Audited bodies and their auditors	✓	✓	✓
	• Our code of audit practice	✓	✓	✓
	• Statement of responsibility of auditors	✓	✓	✓
	• Our performance audit work programme	✓	✓	✓
	• Briefing note on the Best Value audit		✓	✓
	• Statutory Performance Information for local authorities		✓	✓
	• Our relationship with other scrutiny bodies	✓	✓	✓
3. The findings of our work	Information that explains what we found through the audit process including:			
	• Annual reports by auditors	✓	✓	✓
	• Auditor General reports to Parliament including section 22 reports	✓		
	• Statutory reports to the Accounts Commission including Best Value reports and the Commission's findings		✓	✓
	• Performance audit reports	✓	✓	✓
	• Local authority performance information		✓	✓
	• Media releases and statements	✓	✓	✓
	• Publications list			✓
4. Our budget and how we spend it	Information about how we are funded and how we spend our budget including:			
	• Annual report	✓	✓	✓
	• Our accounts			✓
	• How we are funded			✓
5. How we are managed	Information about how we manage ourselves including our business planning and performance reporting and how we are structured, including:			
	• The Audit Scotland Corporate Plan			✓
	• The strategies of the Auditor General and the Accounts Commission	✓	✓	

	• Minutes of Audit Scotland Board, Management Team and Accounts Commission meetings (These will be available within three months of meetings)		✓	✓
	• Our policies	✓	✓	✓