

## **Scheme of delegation**

### **Introduction**

1. The Board remains responsible for the exercise of all the functions of Audit Scotland. Regardless of the provisions of this Scheme of Delegation the Board may at any time determine any matter within the competence of Audit Scotland either at the Board's initiative or on the recommendation of an officer to whom the matter is delegated.
2. This Scheme sets out the matters reserved for determination by the Board. All powers which have not been retained as reserved to the Board or specifically delegated under this Scheme will be exercised by the Management Team or their nominees.

### **Conditions of delegation**

3. The delegations made in this Scheme are subject to the following conditions -
  - i. All delegated powers will be exercised in accordance with the relevant policies decided by the Board.
  - ii. Before exercising any delegated function all appropriate consultations will be undertaken and, in particular, decisions with financial or personnel consequences will be the subject of consultation with the Director of Corporate Services.
  - iii. Delegated powers will not be exercised in a manner which is likely to be a cause for public concern.

### **Reservations to the Board**

4. The following matters are reserved for determination by the Board:
  - Approval of the Corporate Plan
  - Approval of annual estimates of expenditure and income
  - Approvals of strategic policies relating to the governance of Audit Scotland are a matter for the Board
  - Approval of operational policies of Audit Scotland are a matter for the Accountable Officer and the Management Team
  - Approval of Standing Orders, Financial Regulations and Scheme of Delegation
  - Approval of Annual Accounts and Annual Reports
  - Approval of internal audit arrangements
  - Approval of conditions of service affecting all employees
  - Approval of specific matters referred in the attached Schedule

5. In exceptional circumstances where a decision of the Board is required and it is not possible to convene a meeting of the Board, a member of the Management Team in consultation with the Chair, or another Board member if the Chair is unavailable, may take the necessary decision and report the action taken to the next meeting of the Board.

**Making, revocation and variation**

6. The matters reserved to the Board and delegated to officers of Audit Scotland are as detailed above and as shown in the Schedule.
7. This Scheme of Delegation may be varied or revoked by the Board.

## Schedule

Matter	Reserved or delegated to	Comment
<b>Appointment of employees</b>		
Appointment of Management Team	Board	Reflects the new structure since December 2003
Appointment of Controller of Audit	Accounts Commission	The Board does not have a role here.
Appointment of Secretary	Accounts Commission/Board	
Appointment of Directors	Accountable Officer and Management Team	
All other appointments	Management Team, Directors or their nominees	
<b>Personnel matters</b>		
Disciplinary action, including dismissal	As per approved disciplinary procedure	
Grading of Management Team posts	Board	
Grading of Directors posts	Accountable Officer & Management Team	
Grading of all other posts	Accountable Officer & Management Team	
Changes to Management Team	Board	
Changes to approved establishment below Management Team	Accountable Officer & Management Team	
Variation of conditions of service for members of the Management Team	Board	
Variation of conditions of service for Directors and all other staff	Accountable Officer & Management Team	
Variation of conditions of service for other individual employees	Director of Corporate Services	
Decisions on applications for early retirement <ul style="list-style-type: none"> <li data-bbox="151 1865 512 1899">• Management Team &amp; Secretary</li> <li data-bbox="151 1928 392 1962">• All other employees</li> </ul>	Board  Management Team	

Matter	Reserved or delegated to	Comment
<b>Financial matters</b>		
Approval of expenditure for which there is no provision in budget <ul style="list-style-type: none"> <li>• Below £250,000</li> <li>• Above £250,000</li> </ul>	Management Team  Board	Financial Regulation 14
Approval of virement between budget heads <ul style="list-style-type: none"> <li>• Below £50,000</li> <li>• Between £50,000 and £100,000</li> <li>• Above £100,000</li> <li>• Any virement to salary budget over £250,000 cumulatively in one year</li> </ul>	Management Team  Management Team  Management Team  Board	Financial Regulation 16
Approval of Accounting policies	Board	Financial Regulation 20
Acceptance of tenders and placing of orders <ul style="list-style-type: none"> <li>• Above £250,000</li> <li>• Between £50,000 and £250,000</li> <li>• Below £50,000</li> </ul>	Board  Management Team  Directors, support services managers, Communications managers	
<ul style="list-style-type: none"> <li>• Misc. expenditure including travel &amp; subsistence below £1,000</li> </ul>	Senior managers, office services manager & other managers as appropriate	Line Director approval and notification to Finance required.
Payment of accounts for payment other than to appointed auditors	Above £100,000 - member of Management Team. Otherwise, as for acceptance of tenders and placing of orders	Financial Regulations 43 & 44
Certification of accounts for payment to appointed auditors	Interim payments up to £50,000 and final invoices up to £10,000 - senior manager. Interim invoices over £50,000 and final invoices over £10,000 - Directors	
Acceptance of offers for disposal of assets	As for acceptance of tenders and placing of orders	