

Consultancy Expenditure: April 2019 to September 2019

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	Amount	Date	Description
Fiona Daley	7500.00	04/06/2019	Consultancy - audit quality control
Fiona Daley	4250.00	08/07/2019	Consultancy - Code of Audit Practice and procurement
Gunion Education Services	536.30	19/07/2019	Consultancy - Education advice
Prof. J. MacInnes	5848.96	01/08/2019	Consultancy - Education statistics
M Diffley	4752.00	04/07/2019	Best value survey work and consultancy
M Diffley	4752.00	26/09/2019	Best value survey work and consultancy
Plan B Consulting	1725.00	04/09/2019	Business continuity planning
Korn Ferry Hay Group Ltd	11520.00	05/08/2019	Remuneration strategy
Korn Ferry Hay Group Ltd	711.78	02/09/2019	Remuneration strategy

Total year to date

41596.04