

## Consultancy Expenditure: Year 1 April 2021 to 31 March 2022

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 for the period **1 April 2021 – 31 March 2022**

<b>Payee</b>	<b>Amount</b>	<b>Date</b>	<b>Description</b>
P A Advocacy Ltd	£2,310.00	08/09/2021	Consultancy - survey (part payment)
P A Advocacy Ltd	£2,310.00	22/12/2021	Consultancy - survey (part payment)
Iris Software Limited	£2,387.88	16/08/2021	Consultancy - data extract from systems
QCG	£1,320.00	03/11/2021	Regulators survey 2021
QCG	£3,480.00	12/01/2022	Consultancy - Job Evaluation Project
QCG	£3,480.00	04/02/2022	Consultancy - Job Evaluation Project
Glen Shuraig Consulting Ltd	£14,400.00	31/03/2022	Consultancy - Organisational change
PlanB Consulting	£1,725.00	15/03/2022	Consultancy - Accounts Commission
PlanB Consulting	£5,175.00	24/03/2022	Consultancy - Accounts Commission
<b>Total year to date</b>	<b>£36,587.88</b>		