

**Consultancy Expenditure: Year 1 April 2022 to 31 March 2023**

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 2022 – 30 September 2022**

<b>Payee</b>	<b>Amount</b>	<b>Date</b>	<b>Description</b>
Mark Diffley Consultancy & Research	£10,200.00	31/05/2022	Survey
Dell	£12,876.41	08/06/2022	Equipment implementation
<b>Total year to date</b>	<b>£23,076.41</b>		