
Handling conflicts of interest

1. The Auditor General and the Accounts Commission are solely responsible for securing the audit of public bodies in Scotland. They, the auditors appointed by them, and the Controller of Audit are responsible for all audit judgements. Audit Scotland's role is to provide services to the Auditor General and the Accounts Commission.
2. The Audit Scotland Board's role is to provide oversight and challenge to Audit Scotland's use of resources and rigour to the decision-making processes. It is responsible for the preparation of the corporate plan, annual budget submitted to the Scottish Parliament, the annual report and accounts, and for the setting of audit charges.
3. The board has two committees: an audit committee which has oversight of internal control, the appointment and work of internal audit, and recommending approval of the annual report and accounts to the board; and a remuneration and human resources committee which has oversight of significant human resource policies and sets the remuneration of senior staff.
4. Audit Scotland Board members, acting in that role, do not undertake audit work and the board has no role in making or approving audit judgements, opinions or reports. Board members do not seek to influence auditors, the Auditor General, the Accounts Commission or the Controller of Audit in the conduct or reporting of any audit work. If any conflicts do arise as a result of holding governance roles at audited bodies, then these are handled in accordance with the Code of Conduct for board members.