

A quick guide

to the Auditor General, Accounts Commission
and Audit Scotland



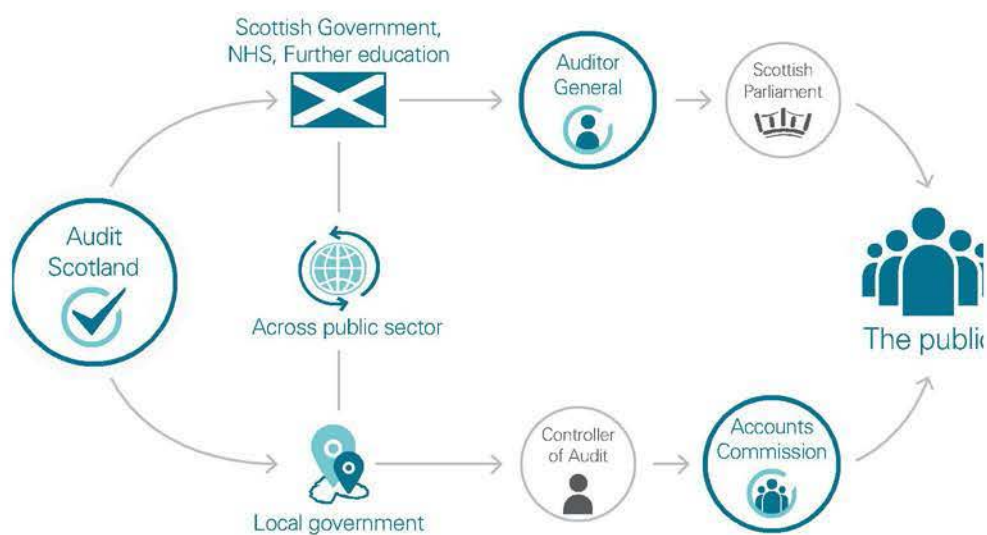
AUDIT SCOTLAND

Audit Scotland provides the Auditor General and the Accounts Commission with the services they need.

We give independent assurance to the people of Scotland that public money is spent properly, efficiently and effectively.

We audit about 200 organisations. They include:

- 74 central government bodies (Scottish Government, non-departmental public bodies, Police Scotland, Scottish Fire and Rescue Service and others)
- 23 NHS bodies
- 32 councils
- 21 further education colleges
- Scottish Water





Why do we carry out audits?

Our staff and firms of auditors appointed by us carry out the audits. They check whether organisations:

- manage their money to the highest standards
- get the best possible value for public money.

Three principles guide our work:

- Auditors are independent of the organisations they audit.
- We report in public.
- We look at more than financial statements.

Above all, we support public scrutiny that is fair, equal and open, and that leads to better financial management and value for money.

How we report our findings

We produce a range of local and national reports about the performance and financial management of Scotland's public bodies.

Annual audits

We publish annual audit reports for all the public bodies we are responsible for auditing.

Public reports

We publish a wide range of reports on matters of public interest. These include overview reports on how different sectors perform during each financial year. These reports are considered by the Scottish Parliament and/or the Accounts Commission.

AUDITOR GENERAL



The Auditor General for Scotland is responsible for the audit of most public bodies, except local authorities.

This includes directorates of the Scottish Government, government agencies, NHS bodies, further education colleges and most non-departmental public bodies.

Following the service mergers carried out as a result of the Police and Fire Reform (Scotland) Act 2012, the Auditor General is also responsible for auditing the Scottish Police Authority, and the Scottish Fire and Rescue Service.

The Auditor General reports in public to the Scottish Parliament's Public Audit Committee. These sessions are broadcast live via the Scottish Parliament's website.

The Auditor General is appointed by the Crown, on the recommendation of the Scottish Parliament. The independent post was created under the Scotland Act 1998, prior to devolution in 2000, to help ensure that public money is spent properly, efficiently and effectively.

Caroline Gardner is the current Auditor General, and Accountable Officer for Audit Scotland, and she started her term in July 2012. She has more than 25 years' experience in audit, governance and financial management.

ACCOUNTS COMMISSION



The Accounts Commission is the public spending watchdog for local government. We hold councils in Scotland to account and help them improve.

We operate impartially and independently of councils and of the Scottish Government and we meet and report in public.

The Commission is responsible for coordinating and facilitating scrutiny in local government.

The Controller of Audit is a statutory post established alongside the Commission in 1975. The Controller reports to the Commission and highlights areas of concern.

The Commission's work covers a wide range of issues, including:

- reports from the Controller of Audit on matters arising from annual audits
- reports on Best Value and Community Planning
- performance audit reports, which examine value for money issues across public bodies.

Our people

We employ around 250 people. Some are based in Edinburgh, where we have our headquarters, and others are in offices throughout Scotland. A board oversees our work.

Board members



Ian Leitch CBE
Chair of Audit
Scotland Board



Douglas Sinclair
Chair of the Accounts
Commission
for a term of office until
30 November 2017



Caroline Gardner
Auditor General and
Accountable Officer



**Professor Russel
Griggs OBE**
Independent, non-
executive director of the
Audit Scotland Board



Heather Logan
Independent, non-
executive director of the
Audit Scotland Board

Management team



Diane McGiffen
Chief Operating Officer

Diane is responsible for our internal operations and business performance.



Russell Frith
Assistant Auditor General
(Financial Audit)

Russell is responsible for the external strategic and development work of financial audit, as well as auditing and accounting standards, technical support and quality assurance.



Fraser McKinlay
Director of Performance Audit and Best Value

Fraser is Controller of Audit and manages a team which is responsible for carrying out Best Value audits.



Fiona Kordiak
Director of Audit Services

Fiona is responsible for the in-house audit services we provide to the health service, central and local government.

Contact us

For all general enquiries, please contact us on our main phone number or email address shown at the bottom of this page.

Our offices are open from 8:45am till 5pm, Mon - Fri.

Head office

4th Floor
102 West Port
Edinburgh
EH3 9DN

Other Audit Scotland offices

4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

3rd Floor
Ballantyne House
84 Academy Street
Inverness
IV1 1LU



Audit Scotland, 4th Floor, 102 West Port,
Edinburgh EH3 9DN T: 0131 625 1500
E: info@audit-scotland.gov.uk 
www.audit-scotland.gov.uk 

For the latest news, reports
and updates, follow us on:

