

# Audit responsibilities in devolved government

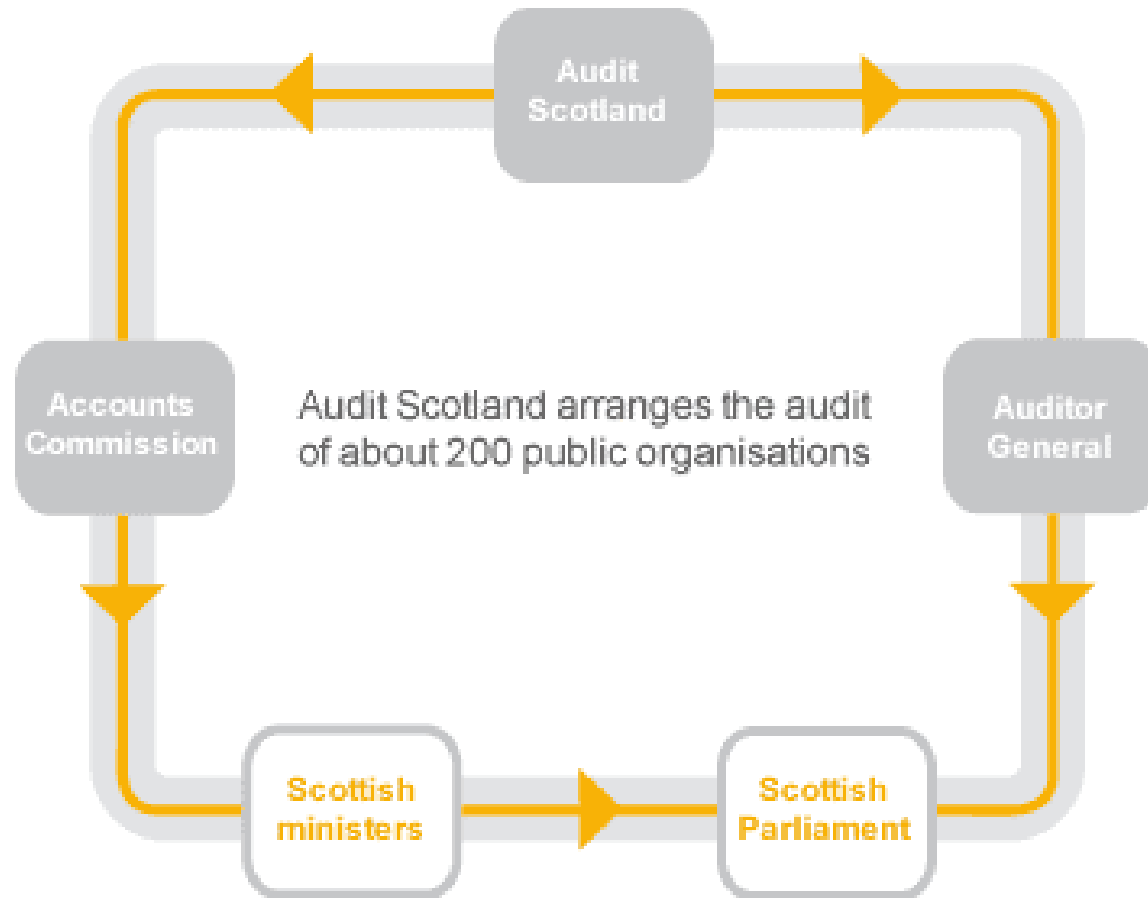


Lorna Meahan, Assistant Director of Audit



- Five million people
- New Scottish Parliament created in 1999
- Budget of £31.3 billion
- Health, education, economic development, social services, justice, infrastructure, etc
- Services delivered by 200 public bodies
- New Scottish Government since May 2007
- Scottish National Party minority administration

# Public audit model in Scotland

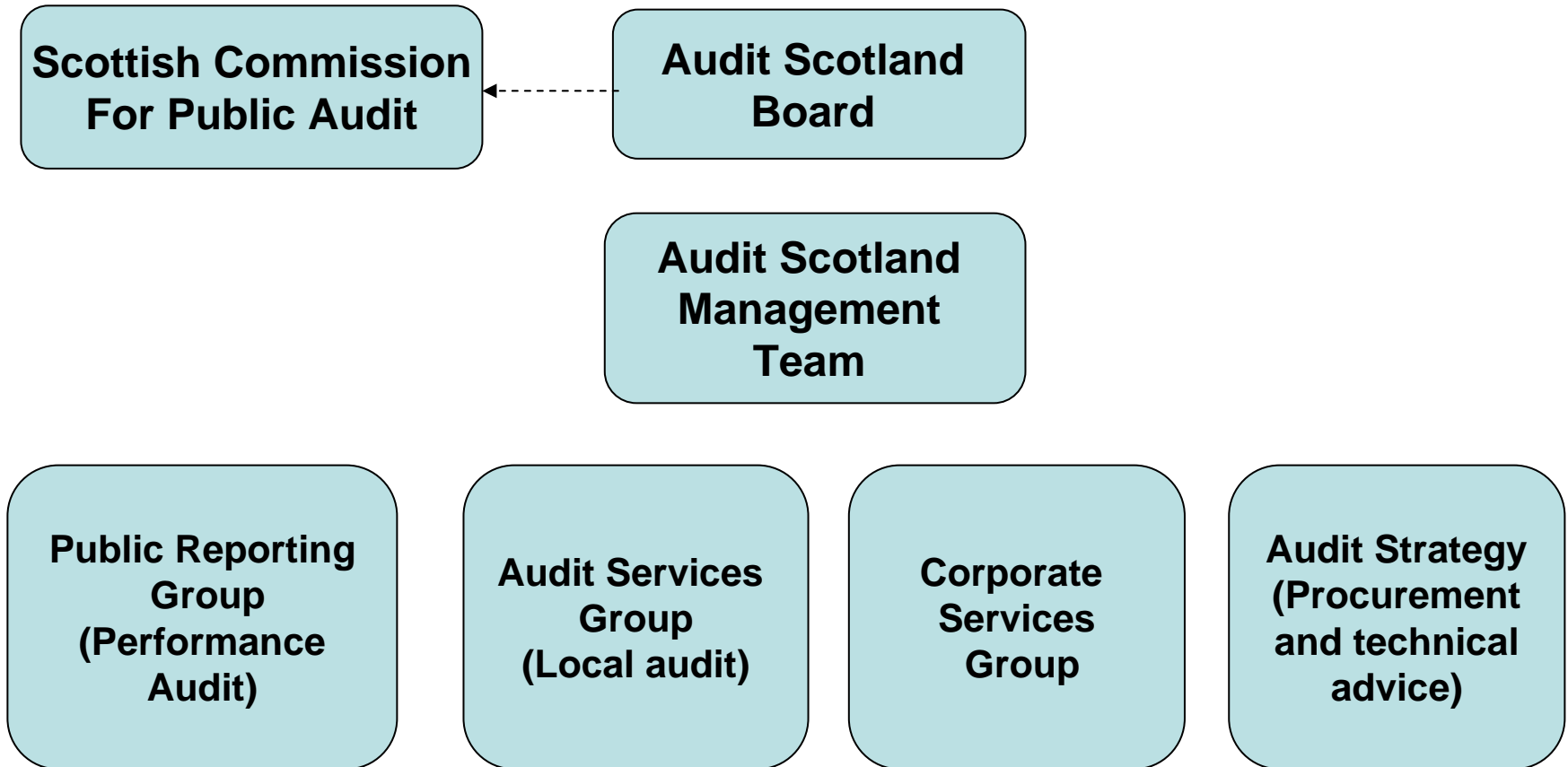


- Public Finance and Accountability (Scotland) Act 2000
- First Auditor General - Robert Black
- Appoints auditors to central government, agencies, health boards and further education colleges
- Promotes the proper, efficient and effective use of resources
- Initiates examinations into the economy, efficiency and effectiveness of use of resources
- Report in public and makes recommendations to bodies
- Reports to the Scottish Parliament on value for money examinations

- Local Government (Scotland) Act 1973
- Established in 1975
- Appoints auditors to local authorities and joint boards
- Promotes the economic, efficient and effective use of resources
- Promotes Best Value
- Publishes information on local authority performance
- Report in public and makes recommendations to bodies and to ministers
- Holds hearings and takes action against elected members and officials if their negligence or misconduct leads to money being lost or breaks the law

- Established under Public Finance and Accountability (Scotland) Act 2000
- Provides services to the Auditor General and the Accounts Commission
- Audit appointments are made by Auditor General or Accounts Commission ( 30% private firms / 70% Audit Scotland)
- Audit Scotland Board comprises Auditor General, Chair of Accounts Commission and three other members
- Prepares Code of Audit Practice which applies to all audits
- Monitors auditor performance through a rigorous quality appraisal process

# How we are organised



## **Holding to Account, Helping to Improve**

- Independent
- Wider scope of Audit
- Based on comprehensive risk assessment
- Report in public, without fear or favour
- Work in partnership with each other
- Work collaboratively with inspection and scrutiny bodies



## **Holding to Account, Helping to Improve**

- Act as a catalyst to help public bodies improve performance
- Focus on public service outcomes from user perspective
- Meet high standards using skilled experienced staff
- Be concerned for VfM or Best Value
- Balance confidentiality with public accountability and freedom of information

- Reducing the perceived burden of audit
- Proportionate and risk based audit
- Implications for audit of new ways of funding and delivering public services
- Auditing delivery chains (cross cutting and vertical)
- Demonstrating our own value for money
- Tighter public spending environment



**For more information visit:**

**[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)**

