

The Auditor General's role, duties and powers

Background

The post of Auditor General for Scotland was created under the Scotland Act 1998, prior to devolution in 2000. The appointment is made by the Crown.

Audit Scotland was created to support both the Auditor General for Scotland and the Accounts Commission in carrying out their work. Some audits are also undertaken by private firms.

Responsibilities

- The Auditor General is responsible for auditing directorates of the Scottish Government, government agencies (eg the Scottish Prison Service, Historic Scotland), NHS bodies, further education colleges and most Non Departmental Public Bodies (for example Scottish Enterprise and VisitScotland). Following the service mergers carried out as a result of The Police and Fire Reform (Scotland) Act 2012, the Auditor General also has responsibility for auditing the Scottish Police Authority, and the Scottish Fire and Rescue Service.
- Annual financial audit reports are produced for all of the public bodies the Auditor General is responsible for auditing. The Auditor General may produce a further report on matters arising from the audit.
- Performance audit reports focus on examining particular value for money issues, either in an individual organisation or across a sector. These are carried out on an 'as needs' basis. [Details of our programme of reports for the Auditor General can be found here.](#)
- All reports are made available to the public body concerned and are published on Audit Scotland's website.
- The legislation requires the Auditor General to submit reports on the findings of audit work to the Scottish Parliament's Public Audit Committee (PAC), for its consideration.