

Chair's foreword



The Accounts Commission's core values of independence, impartiality and integrity have stood the test of time as this year marks our 40th anniversary.

However, equally important has been the strength of our working relationships. For example, the role of the Controller of Audit is central to our work but he, in turn, is dependent on the services provided to him by Audit Scotland.

These relationships are the bedrock of Scotland's unique model of public audit, delivered jointly by the Commission and the Auditor General and supported by Audit Scotland. We set out the principles and themes of how this model works in a recent paper, [Public audit in Scotland \[PDF\]](#), which shows how it supports and responds to the public policy environment in Scotland in which we operate.

Our relationships with other scrutiny bodies are also important. This year, jointly with the Care Inspectorate and Healthcare Improvement Scotland, we will develop a scrutiny model for the new Health and Social Care Joint Boards which will ensure the best use of resources and avoid duplication.

I would like to express sincere thanks to my fellow Commissioners for both the quality and thoroughness of their work in fulfilling our responsibilities, to our Secretary for his sound advice and management of the Commission's business, and to the Controller of Audit and Audit Scotland for the continuing high standard of their work for the Commission.

Douglas Sinclair
Accounts Commission Chair

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