

Scheme of Delegation



Prepared by Audit Scotland
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Contents

Scheme of Delegation	1
Scheme of Delegation	3
Introduction	3
Conditions of delegation	3
Reservations to the Board	3
Quorum for Executive Team	4
Making, revocation and variation	5
Schedule	6
Version control	12

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Scheme of Delegation

Introduction

1. The Board retains overall responsibility for all of Audit Scotland's functions. While authority may be delegated under this Scheme of Delegation, the Board may choose to consider and decide any matter at any time, either on its own initiative or following recommendation from a delegated officer.
2. This Scheme sets out the matters reserved to the Board and the authority delegated to Board committees, the Executive Team and other authorised officers. Delegated authority must be exercised within the limits set out in this Scheme and any relevant committee terms of reference.
3. The following areas are matters reserved for the Auditor General for Scotland and the Accounts Commission under the provisions of the Local Government (Scotland) Act 1973 and the Public Finance and Accountability (Scotland) Act 2000:
 - Appointment of auditors
 - Approval of audit work programme

Conditions of delegation

4. The delegations made in this Scheme are subject to the following conditions:
 - All delegated powers will be exercised in accordance with the relevant policies decided by the Board.
 - Before exercising any delegated function, all appropriate consultations will be undertaken. Decisions with financial or personnel consequences will be the subject of consultation with the Chief Operating Officer.
 - Delegated powers will not be exercised in a manner which is likely to be a cause for public concern.

Reservations to the Board

5. The following matters are reserved for determination by the Board:
 - Approval of corporate strategy.

- Approval of annual estimates of expenditure and income.
- Approvals of strategic policies relating to the governance of Audit Scotland. Strategic policies are those that establish Audit Scotland's overall governance framework, decision-making arrangements, statutory responsibilities, risk appetite, ethical standards or accountability mechanisms. These are policies that materially influence how Audit Scotland is directed, controlled and held to account.
- Approval of Standing Orders, Financial Regulations and Scheme of Delegation.
- Approval of Annual Accounts and Annual Reports. Annual reports reserved to the Board are those that provide assurance on matters for which the Board has direct accountability, support the discharge of its statutory responsibilities, or inform strategic decision-making.
- Approval of internal audit arrangements.
- Approval of conditions of service affecting all employees.
- Approval of specific matters referred to in the attached Schedule.

6. Approvals can be remotely provided via DocuSign, an electronic signature system which allows for all parties to sign accounts remotely and securely. DocuSign is acceptable for laying accounts in Parliament and complies with all relevant legislative requirements.

7. In exceptional circumstances, where an urgent decision is required and it is not possible to convene a Board meeting or obtain a decision by correspondence, a member of the Executive Team¹ may take the necessary action following consultation with the Chair, or another Board member if the Chair is unavailable. The reasons for using this provision and the action taken must be reported to the next meeting of the Board.

Quorum for Executive Team

8. The quorum for the Executive Team is three, comprising of the Accountable Officer or the Chief Operating Officer plus two others.

¹ Executive Team is comprised of the Accountable Officer, Chief Operating Officer, Controller of Audit, Executive Director of Audit Services Group, Executive Director or Performance Audit and Best Value and the Executive Director of Innovation and Quality

9. In the event of a vacancy at Executive Team level, a member of staff at Audit Director level may attend Executive Team and will count towards the quorum.

10. In the event of a vacancy in the role of Chief Operating Officer a member of staff nominated by the Accountable Officer and approved by the Board may take their place for the purposes of Executive Team quorum.

Making, revocation and variation

11. The matters reserved to the Board and delegated to officers of Audit Scotland are as detailed above and as shown in the Schedule.

12. This Scheme of Delegation may be varied or revoked by the Board.

Schedule

	Matter	Reserved to Board or delegated to	Comment
1	Appointment of employees		
1.1	Appointment of Executive Team	Board	
1.2	Appointment of Audit Directors	Executive Team	
1.3	All other appointments	Executive Team, Directors or their nominees	The Accounts Commission Chair/members will select for appointment the Director for the Accounts Commission
1.4	Appointment of Controller of Audit	Not applicable	The Board does not have a role here. The Controller of Audit is appointed by Scottish Ministers on recommendation of the Accounts Commission
2	Personnel matters		
2.1	Disciplinary action, including dismissal	As per approved disciplinary procedure or the Appeals Committee	See Disciplinary Policy in staff handbook
2.2	Grading of Executive Team posts	Remuneration Committee	See also Job Evaluation procedure in staff handbook
2.3	Grading of Audit Director posts and all other posts	Executive Team	See also Job Evaluation procedure in staff handbook
2.4	Changes to Executive Team	Remuneration Committee	
2.5	Changes to approved establishment below Executive Team	Executive Team	

2.6	Variation of conditions of service for members of the Executive Team	Remuneration Committee	
2.7	Variation of conditions of service for Audit Directors and all other staff	Executive Team	All staff have a right of appeal to the Remuneration & Human Resources Committee or the Board following discussion by the Remuneration & Human Resources Committee
2.8	Decisions on applications for early retirement: • Executive Team • All other employees	• Remuneration Committee • Executive Team	
3	Financial matters		
3.1	Approval of expenditure for which there is no provision in the overall budget.	Board	Financial Regulations 17
3.2	Approval of virement within agreed budget: • Virement between budget groups • Virement between budget heads • Virement between budget lines	• Executive Team • Relevant Executive Directors • Budget Holders	Financial Regulations 18
3.3	Virement of salary budget over £250,000, cumulatively in one year	Board	Financial Regulations 18
3.4	Approval of Accounting Policies	Board	Financial Regulation 25
3.5	Approval for the issue of credit cards to members of staff and credit limit to be applied.	Accountable Officer and / or Chief Operating Officer	Financial Regulation 33 – 34 See also Credit Card Procedures.

	Credit Card default limits: • Executive Team £1,500 • Other staff £1,000		Default amounts may be varied by Executive Team, Incident Management Team (IMT) for individuals on either a permanent or temporary basis.
3.6	Contract award decisions: • Above £250,000 • Between £100,000 and £250,000 • Up to £100,000 • Below £50,000	• Board • Accountable Officer or Chief Operating Officer • Executive Team • Budget Holders	Financial Regulations 49 Financial Regulations 53 (appointment of auditors) See also the Procurement Handbook
3.7	Entering into contracts and expenditure commitments on behalf of Audit Scotland • Above £250,000 • Between £100,000 and £250,000 • Up to £100,000 • Below £50,000	• Accountable Officer • Accountable Officer or Chief Operating Officer • Executive Team • Budget holders	Financial Regulations 49 Financial Regulations 53 (appointment of auditors) See also the Procurement Handbook
3.8	Acceptance of offers for disposal of assets	As for acceptance of tenders and placing of orders	
3.9	Approval of expenditure within agreed budget: • Any business group or cost centre	• Executive Team • Relevant Executive Director or • Budget Holder	Financial Regulations 55
3.10	Approval of payments to suppliers, excluding approved auditors:: • Above £50,000 • Below £50,000	• Executive Team • Member of Executive Team, relevant business group Director or an approved delegate	Financial Regulations 54 – 59 Delegated approvers are authorised by the Executive Team and are accountable for any expenditure they approve. Evidence of this authority will be provided through a delegated purchasing authority letter.

			Delegated approvers may ask for approval authority to be delegated to members of their team. Any delegated authority, including approval limits, must be notified to the Executive Team and Finance. Finance will maintain a register of all approved delegated approvers and their authority limits
3.11	Payment of accounts for orders placed using electronic purchase orders.	Member of Executive Team or as delegated	Financial Regulations 58 - 59 Electronic purchase orders are sent, via email, to be authorised. The process requires the authoriser to be selected from a list, maintained within the finance system, of signatories delegated to sign for the cost centre and for the value of goods or services being ordered. The signatories are the same as those delegated in the previous section.
3.12	Parameters for automatic payment of electronic purchase orders.	Executive Team	Financial Regulations 60 - 61 Where an invoice is received as the result of an order placed using the electronic purchase order system it can be processed by Finance for payment if: The order has been marked as received in

			the electronic purchase order system, The value shown on the invoice is within the parameters of +5% or -10% of the value authorised for that order. Any invoice where the value is outwith these parameters must be sent for an additional, manual, authorisation before payment can be made.
3.13	Certification of accounts for payment to approved auditors: - Interim invoices up to £50,000 and final invoices up to £10,000 - Interim invoices over £50,000 and final invoices over £10,000	- A member of the Audit Quality and Appointments team - Director, Audit Quality and Appointments or member of Executive Team	Financial Regulations 62
3.14	Miscellaneous expenditure (including travel & subsistence)	The Chief Operating Officer, Director for the Accounts Commission, senior managers & other line managers as appropriate. (Details available in Finance)	Financial Regulations 79 - 81 Delegation requires appropriate Executive Director approval and notification to Finance. The initial delegation is £2,000. Variations from this amount may be agreed by the Budget Holder and notified to the Executive Team and Finance who will maintain a list of those approved.

Notes:

- Budget Holders comprise: Executive Team members, the Director of Corporate Services, the Director of Audit Quality and Appointments and the Director of the Accounts Commission.

- Executive Team is defined in section 9 of the Financial Regulations as follows “the Executive Team consists of the Accountable Officer, the Chief Operating Officer, the Controller of Audit, the Executive Director of Audit Services, the Executive Director of Performance Audit and Best Value, and the Executive Director of Innovation and Quality or such other combination of officers as may be determined from time to time by the Board”.
- Decisions can only be made by Executive Team when they are quorate as defined in section 6 of this document as follows “The quorum for the Executive Team is three, comprising of the Accountable Officer or the Chief Operating Officer plus two others”

Version control

Description	Actioned by	Date
Annual review in advance of Executive Team	Head of Performance & Corporate Governance	08/08/2025
Annual review in advance of Executive Team	Head of Performance & Corporate Governance, Head of Finance and Director of Corporate Services	12/08/2026
Approval by Board	Audit Scotland Board	24/09/2026

Scheme of Delegation



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