

## Consultancy Expenditure: Year 1 April 2024 to 31 March 2025

The Scottish Government defines ‘consultancy’ as including a wide range of professional services such as management consultancy, IT consultancy, financial consultancy, construction and infrastructure related consultancy, research and evaluation and policy development. Therefore, the expenditure contained in this section reflects this definition of external consultancy.

Audit Scotland mainly uses external consultancy to undertake specific pieces of work which requires expertise which is not readily available in house.

The following report shows the expenditure by Audit Scotland in relation to external consultancy for the period **1 April 2024 – 31 March 2025**

<b>Payee</b>	<b>Amount</b>	<b>Date</b>	<b>Description</b>
Plan B Consulting	£1,428.00	10/10/2024	Business Impact Analysis & Threat consultancy
Corra Foundation	£5,052.36	17/10/2024	Digital Exclusion performance audit
Plan B Consulting	£4,284.00	02/12/2024	Business Impact Analysis & Threat consultancy
Matter of Focus Ltd	£10,798.20	24/02/2025	Research support for insight project
Change Consulting Scotland Ltd	£24,000.00	3/31/2025	Audit efficiency review
<b>Total</b>	<b>£45,562.56</b>		