

Address:
110 George Street
Edinburgh
EH2 4LH

Telephone:
0131 477 1234
Fax:
0131 477 4567

Website:
www.audit-scotland.gov.uk



Press release

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Code confirms modernised approach for public sector audits

A new *Code of audit practice* defining how audit work for public bodies is to be carried out, has been published today by Audit Scotland.

The new Code continues a trend across the UK public sector for higher level statements of principles with less emphasis on detailed rules for auditors. The code also emphasises the need for auditors to work in partnership with Audit Scotland and each other, and with regard to the work of other scrutiny bodies.

Since the last Code was published in 2001 there have been a number of significant developments that impact on auditors and audited bodies. These include the introduction of Best Value in local government, the development of a modernised, risk-focused, audit approach by Audit Scotland and changes in the way our programme of national performance studies is delivered. Auditing standards have also changed from UK Statements of Auditing Standards to International Standards on Auditing, and ethical standards for auditors have been centralised under the remit of the Auditing Practices Board.

The new Code reflects these developments.

Robert Black, Auditor General for Scotland, said: "The Code of Audit Practice is an important document prepared through consultation with audited bodies, appointed auditors and other stakeholders.

"It sets the general framework for how external audit work should be carried out in the Scottish public sector. The Code must be followed by auditors appointed by the Auditor General and the Accounts Commission. Through the changes in the approach in the Code we hope to reduce the scrutiny burden on public bodies whilst increasing the contribution made by audit to service improvement."

Copies of the Code have been sent to all public bodies in Scotland.

Ends

For more information contact Leon Thompson tel: 0131 625 1651 lthompson@audit-scotland.gov.uk or Anne McCubbin, tel: 0131 625 1653 amccubbin@audit-scotland.gov.uk

Notes to Editors:

1. Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act, 2000. It provides services to the Auditor General for Scotland and the Accounts Commission.
2. The Auditor General is responsible for securing the audit of the Scottish Executive and most other public bodies in Scotland, except local authorities. He investigates whether spending bodies achieve the best possible value for money and adhere to the highest standards of financial management. The Auditor General is independent and is not subject to the control of the Scottish Executive or the Scottish Parliament.
3. The Accounts Commission for Scotland was set up in 1975 and is independent of both central and local government. The Commission checks whether local authorities, fire & rescue services and police forces spend nearly £16 billion of public money properly and effectively.
4. The new *Code of audit practice* can be found on Audit Scotland's website www.audit-scotland.gov.uk

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