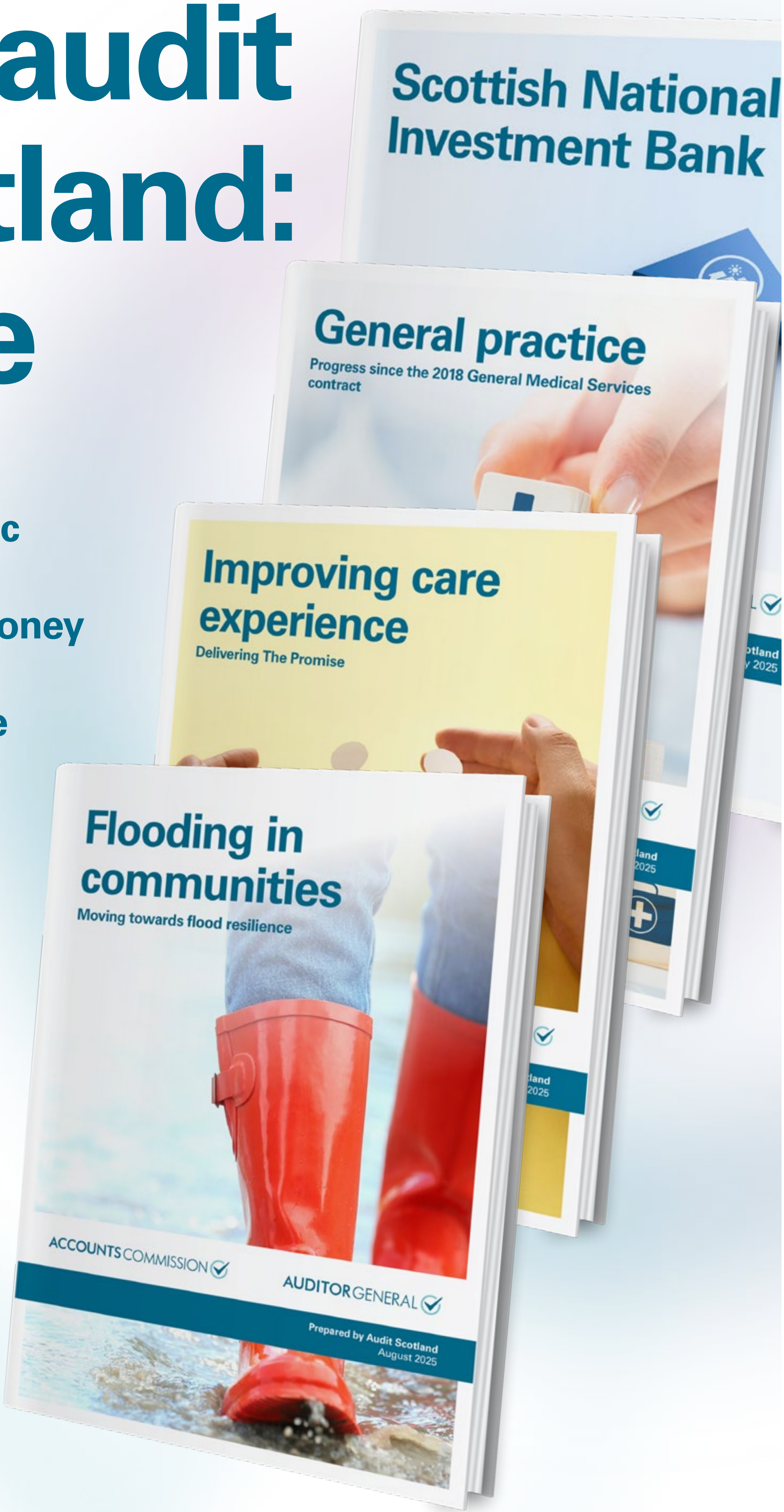
# Public audit in Scotland: a guide

**Public audit helps you understand how public bodies spend almost £70 billion of public money a year and deliver the services that everyone uses and relies on.**

We report in public, providing you with assurance about what is going well and recommendations on what needs to improve.




AUDIT SCOTLAND

# What is public audit?

**The vision of public audit is 'Public money is well spent to meet the needs of Scotland's people'.**

To support this, public audit provides **independent, evidence-based assurance** on how public bodies spend nearly £70 billion of public money each year, and how effectively they deliver services to Scotland's people.

The **Auditor General for Scotland (AGS)** audits the Scottish Government, its agencies, the NHS, colleges and most other bodies.

The **Accounts Commission (AC)** audits all local government bodies, including councils and integration joint boards.

AUDIT SCOTLAND

Scotland's national public sector audit agency. It supports the AGS and the Accounts Commission to fulfil their roles.

# What public audit does

**Public audit covers the full landscape of devolved public services and more than 200 bodies across Scotland's public sector.**

- Central Government – Scottish Government, agencies, non-departmental public bodies, Commissioners and ombudsmen
- Local Government – all councils, integration joint boards and associated bodies
- NHS Scotland – territorial and special health boards
- Further Education – Scotland's colleges

This unique position across the public sector provides a whole system view as well as insights into circumstances at individual bodies.

# How we report

**We publish a wide range of reports to support transparency, accountability and improvement. In particular, these include:**

**Annual audits** on public bodies' financial statements, and issues such as financial management and sustainability, governance and transparency.

**Performance audits**, in-depth examinations of areas of public services and public projects, including overviews of whole sectors.

**Best Value audits** looking at how well councils meet their statutory duties to continuously improve, and balance quality and cost.

**Statutory reports** on significant issues found during the audits of individual organisations' accounts.

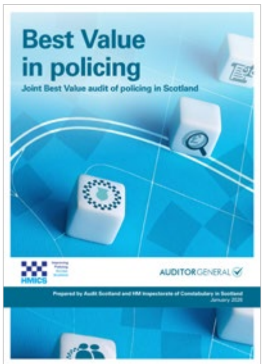
# How public audit helps

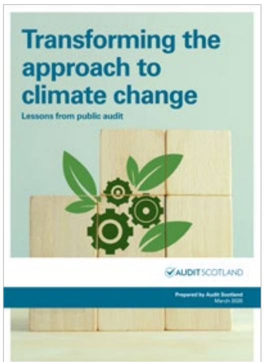
**Our work helps our wide range of stakeholders, including the public, to:**

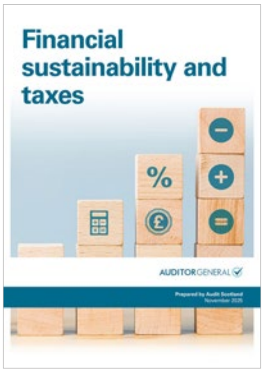
- understand and scrutinise spending and performance by providing impartial findings and analysis
- understand what is working well and what isn't, including evidence-based improvement recommendations
- assess value for money and performance across sectors and major programmes
- support the Scottish Parliament to scrutinise and develop policies and legislation by identifying risks, pressures and long-term challenges.

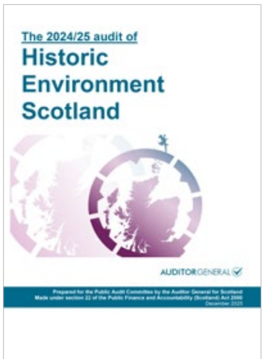
**We do this through:**

- reporting in public, with all our reports since our inception in 2000 available on our website
- providing information in multiple formats to support stakeholders' needs and ensure our work is accessible, clear and easy to use
- giving evidence to the Scottish Parliament's committees and to committees at public bodies (eg, councils and health boards)
- making submissions to Scottish Parliament and Scottish Government inquiries and consultations when appropriate.




# Public Audit Committee and the accountability process

While we engage across the Scottish Parliament and its committees, our primary relationship is with the Public Audit Committee (PAC). We give evidence to the PAC on all AGS and joint AGS and Accounts Commission reports, as well as consulting on our work programme and its own planning.

For Accounts Commission reports, the Parliament's committee for local government may take evidence from the Commission. We also give evidence to other committees by invitation.

**An audit typically follows this process:**

- Parliament approves funding to Scottish Government
- AGS and AC examine and report on spending and performance in specific area
- Public audit gives evidence to PAC inquiry into audit findings
- PAC takes evidence from accountable officers & others
- PAC may publish report and make recommendations
- Relevant bodies respond to audit & PAC recommendations
- Public audit follows up on recommendation implementation and impact

# How we can help you

Our support for transparency and accountability in public spending goes further than reporting on what we find.

Please contact us if you would like to:

- raise an issue or matter about a public body that you believe may warrant audit attention
- make a disclosure under whistleblowing protection about the public body you work for
- request information under Freedom of Information or data access legislation
- inspect and/or formally object to a local authority's annual accounts.

**Accessibility and alternative formats**
We produce outputs about our audits in a range of formats and approaches. All our products meet the highest standards under accessibility guidelines, and you can use assistive technology on our website.

We can also produce our reports in an alternative language or format (eg, Braille) on request, and arrange for a British Sign Language interpreter to support you if you wish to speak with us.

## You can contact us at:

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