

**AUDIT SCOTLAND**  
**PUBLICATION SCHEME**  
**GOVERNANCE ARRANGEMENTS**

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Audit Scotland is a statutory corporate body which was set up under the Public Finance and Accountability (Scotland) Act 2000 to provide services to the Auditor General for Scotland and the Accounts Commission for Scotland. It consists of the Auditor General, the Chair of the Accounts Commission and three other persons chosen by them. This is what we call the Audit Scotland Board and its members currently are –

Robert W Black – Auditor General  
Alastair MacNish – Chair of the Accounts Commission  
Caroline Gardner – Deputy Auditor General  
Phil Taylor – independent non executive member  
Professor John Baillie – non executive member,  
also a member of the Accounts Commission

The Board is ultimately responsible for all the operations of Audit Scotland. It mainly concentrates on the policies and processes which need to be in place for the organisation to function properly. Day to day management is delegated to the Management Team which consists of –

Auditor General  
Managing Director of Audit Services  
Deputy Auditor General  
Director of Audit Strategy  
Director of Corporate Services

The Management Team has formal meetings on a fortnightly basis.

There is also a Corporate Management Forum which allows discussion of major issues affecting the operation of Audit Scotland. The members of the Forum are the Management Team plus all Directors and Assistant Directors.

Audit Scotland submits its annual budget proposals to the Scottish Commission for Public Audit which is a Committee of the Scottish Parliament. That Commission also receives the accounts of Audit Scotland and appoints an independent firm of professional accountants to act as Audit Scotland's external auditor. Audit Scotland employs another independent firm of professional accountants to provide an internal audit service.

The Board of Audit Scotland has an Audit Committee and a Remuneration Committee. The members of the Board have adopted a Code of Conduct which mirrors the national Code of Conduct approved by Ministers for Scottish Public Bodies.

Audit Scotland's Annual Reports and Accounts are published and are available on our website.