

Consultancy Expenditure: April 2017 to September 2017

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.

Payee	Amount	Date	Description
Certification Europe Ltd	1225.80	09/08/2017	ISO Surveillance Audit
Esteem Group	840.00	03/05/2017	Consultancy - IT
MORI	14974.80	05/09/2017	Research
PA Advocacy Ltd	2220.00	16/08/2017	Survey
Price Waterhouse Coopers	2100.00	21/06/2017	Final review - IAS19 Reporting
Fiona Daley	1544.80	23/05/2017	Consultancy - audit quality control
Fiona Daley	4163.40	09/06/2017	Consultancy - audit quality control
Fiona Daley	2944.88	17/08/2017	Consultancy - audit quality control
Fiona Daley	5555.55	17/08/2017	Consultancy - audit quality control
Work on Words	1600.00	04/05/2017	Report editing
Work on Words	575.00	03/07/2017	Report editing
Work on Words	1512.50	18/09/2017	Report editing
Total year to date	<u>39256.73</u>		