

## Consultancy Expenditure: April 2017 to December 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				
Best Companies	3600.00	02/11/2017	Data analysis	
Certification Europe Ltd	1225.80	09/08/2017	ISO Surveillance Audit	
Esteem Group	840.00	03/05/2017	Consultancy - IT	
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	
Fiona Daley	6148.90	04/10/2017	Consultancy - audit quality control	
Fiona Daley	1633.40	04/10/2017	Consultancy - audit quality control	
Institute of Employment Studies	11442.34	01/11/2017	Consultancy - HR policy development	
Institute of Employment Studies	276.00	27/11/2017	Consultancy - HR policy development	
MORI	14974.80	05/09/2017	Research	
MORI	14974.80	20/10/2017	Research	
PA Advocacy Ltd	2220.00	16/08/2017	Consultancy - Survey	
PA Advocacy Ltd	2280.00	01/12/2017	Consultancy - Survey	
Price Waterhouse Coopers	2100.00	21/06/2017	Final review - IAS19 Reporting	
QCG	1020.00	20/11/2017	Consultancy - Survey	
Rocket Science Limited	7309.20	11/10/2017	Consultancy - Reporting Strategy	
Rocket Science Limited	7309.20	11/12/2017	Consultancy - Reporting Strategy	
Scott-Moncrieff	10000.00	08/11/2017	Consultancy - Housing Overview	
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	
Work on Words	2150.00	02/10/2017	Report editing	
Work on Words	412.50	13/12/2017	Report editing	
<b>Total year to date</b>	<b>107813.07</b>			