

Consultancy Expenditure: April 2018 to June 2018

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 | 337.43 | 10/04/2018 | ISO Surveillance Audit |
| Collinson Grant Ltd | 3,809.46 | 11/06/2018 | Consultancy |
| Fiona Daley | 52.70 | 02/05/2018 | Consultancy - audit quality control |
| Total year to date | <u>4,199.59</u> | | |