

# Audit management and quality guidance

For 2019/20 audit year onwards



 AUDIT SCOTLAND

Prepared by Audit Quality and Appointments

Updated 14 September 2020

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# 1 Overview

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## Purpose of guidance

1. This guidance from Audit Scotland assists auditors appointed by the Auditor General for Scotland and the Accounts Commission to manage their audits in line with Audit Scotland's fee strategy.
2. Appointed auditors must observe their letters of appointment, the [Code of Audit Practice](#), [International Auditing Standards \(ISAs UK\)](#), [Practice note 10](#), this standing guidance, annual planning guidance, as well their statutory duties and any other relevant guidance from Audit Scotland when carrying out their audits.
3. This guidance applies to the 2019/20 audit year onwards.

## Audit Scotland's fee strategy

4. Audit Scotland's [fee strategy](#) aims to provide high-quality independent public audit in Scotland while delivering best value in our work. To do this, our fee strategy:

- complies with statute
- maintains the independence of Audit Scotland and its auditors
- reflects the way in which public services are organised and audited
- is transparent, easy to understand and simple to operate
- is sustainable and not volatile from year to year without reason.

## Key principles

5. To achieve this the Audit Scotland Board established two key principles:

- That audit fees should be set with the objective of recovering the full cost of audit work in each sector.
- That the cost of the audit should not depend on the identity or location of the auditor.

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# 2 Fee for the audit

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## Introduction

**6.** Audit Scotland sets the expected fee annually for each audit. Auditors agree the fee within set parameters. Audit Scotland invoices audited bodies for audit fees and pays auditors for their work. Auditors' letters of appointment include guidance on agreeing fees with audited bodies and an explanation of how the expected fees are set.

**7.** Auditors should use the flexibility within the fee for the audit arrangements explained in this section to resource their audit work. Audit Scotland may commission work from auditors beyond the core audit work, which will incur additional audit fees.

## Definitions

### Expected fee

**8.** Audit Scotland sets an expected fee for each audit carried out under appointment which assumes that the body has well-functioning controls, an effective internal audit service, and an average risk profile.

**9.** Audit Scotland reviews the expected fee each year and adjusts it if necessary based on auditors' experience, new requirements, or significant changes to audited bodies.

**10.** The expected fee is made up of four parts:

- Auditor remuneration
- Pooled costs
- Audit support
- Contribution to performance audit and BV work (Local government sector only).

### Agreed fee

**11.** The fee agreed between an audited body and their auditor may differ from the expected fee. Audit Scotland bills the body for the agreed audit fee. The first instalment will be based on one third of the expected fee. Subsequent instalments are adjusted to reflect agreed fees. Colleges are billed on only two equal instalments of the agreed fee.

**12.** Audit Scotland cannot charge some central government bodies (as specified in appendix 2). The costs of auditing these bodies are met from Parliamentary funding and their fees are described as notional. Auditors must still agree an audit fee that reflects the risks in such bodies.

### Auditor remuneration

**13.** Auditor remuneration is the part of the fee payable to the auditor. It is the baseline remuneration level for each audit. Any adjustments for inflation and changed requirements are applied to this. Auditor remuneration levels for 2016/17 were reduced in each sector by the base discount.

### Pooled costs

**14.** Pooled costs are the parts of the agreed fee that are pooled to ensure that an audited body pays the same fee irrespective of their geographic location or auditor. Pooled costs include travel and expenses costs offset by audit procurement savings.

### Contribution to performance audit and Best Value work

**15.** Contribution to performance audit and BV work is the part of the agreed fee that is retained by Audit Scotland to meet the costs of this work. Local government bodies pay for the cost of all audit work carried out in the sector including national performance audits, Best Value assurance reports (BVARs) and Housing Benefit (HB) performance audits. Some BV work and HB audits are programmed over several years, so the costs are pooled to avoid volatility of audit fees. Other sectors' performance audit work is met from Parliamentary funding.

### Audit support

**16.** Audit support is the part of the agreed fee that is retained by Audit Scotland to meet the costs of Professional Support providing technical guidance and support, and Audit Quality and Appointments (AQA) managing the audit appointments including quality appraisal of all providers and types of audits.

### Net remuneration

**17.** The net remuneration is the auditor remuneration, adjusted by the net discount applicable to the firm for the relevant sector. The difference between auditor remuneration and net remuneration has been pooled and offset against the travel and subsistence in pooled costs.

### Agreeing fees

**18.** Auditors must negotiate a fee with the audited body during the planning process. Where auditors identify that additional work is required because of local risks and circumstances in a body, the auditor may negotiate an increase to auditor remuneration by up to 10%. For smaller bodies with audit fees below a level set annually in the [planning guidance](#), auditors may negotiate an increase to auditor remuneration by up to 20%.

**19.** If local risks are high in number or very acute, the amount by which the auditor can negotiate set out in paragraph 18 may not be enough to reflect the necessary audit work. Auditors must contact AQA for approval to vary a fee above the range. Auditors must explain the nature of the work using the significant risks and audit response from the annual audit plan. Auditors should discuss proposals to vary the fee with the audited body before contacting AQA.

**20.** When preparing fee proposals, auditors should use the same language and defined terms as set out in this guidance and the Expected fees document published on Audit Scotland's [website](#) to promote understanding of the fees regime.

**21.** Auditors should include the agreed fee in the annual audit plans. If the plan is complete before the fees are agreed, auditors must inform AQA and confirm the fee as soon as it is agreed. This allows Audit Scotland to accurately invoice audited bodies.

**22.** Fees agreed with bodies may be revised during the audit within 10% (or 20% for smaller bodies). This does not need approval from Audit Scotland. Auditors must notify any such fee amendments promptly to AQA along with the reasons for the change to ensure that billing is accurate.

### Fee notification

**23.** Audit Scotland will notify auditors about the expected fees each year following submission of Audit Scotland's budget to the Scottish Commission for Public Audit,

normally in December. The remuneration rate used to calculate fees is increased annually based on Audit Scotland's scale uplift.

### **Key audit contacts and billing details**

**24.** Auditors must provide key audit contact (appointment lead and manager) and audited body billing details (for invoicing) to AQA at [Outputs@audit-scotland.gov.uk](mailto:Outputs@audit-scotland.gov.uk) by the **first Friday in November**.

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# 3 Additional audit work and non-audit services

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## Additional audit work

**25.** The letter of audit appointment allows auditors to carry out additional audit work not provided for in the construction of expected fee or the initial audit plan. This may include work on objections into local government accounts.

**26.** If the additional work can be accommodated within the range and agreed with the audited body, Auditors do not need approval from AQA. Auditors should notify fee amendments due to additional work promptly to [outputs@audit-scotland.gov.uk](mailto:outputs@audit-scotland.gov.uk). The audited body will be charged as part of the regular charging cycle, and Audit Scotland will pay auditors as part of the final payment.

**27.** Where the nature of the additional audit work needs a separate fee, or the use of grade-related rates (within the maximum rates specified in the [annual guidance on planning the audit](#)), the auditor must seek approval from AQA. Auditors must explain the nature and scale of the work and identify the audit staff to be used, their grades and the charge-out rates proposed for such work.

**28.** Auditors must confirm that the audited body has agreed to meet the additional fees once AQA has approved the work. Audit Scotland will invoice the audited body for the work plus any related travel and subsistence expenses claimed by auditors, who should ensure that this is understood by the audited body. Auditors should inform AQA if the invoice is to be sent to a particular individual and include an appropriate description for the work.

**29.** The grade related rates are the maximum rates that apply to additional fee discussions with audited bodies. They are included in the [annual guidance on planning the audit](#). Auditors must reduce the amount claimed from Audit Scotland by the discount included in the firm's tender bid for the relevant sector.

**30.** Firms carrying out additional work should invoice Audit Scotland as described in the section on claiming remuneration. In the local government sector, any recoverable VAT on additional fees will be applied to reduce the pooled costs for local government bodies.

**31.** Except in the local government sector, the VAT element of the daily rates is not recoverable by Audit Scotland and becomes a cost. Audit Scotland does not charge output VAT and it is important that auditors ensure that all audited bodies understand that none of their audit fees are recoverable from HM Revenue and Customs.

## Audit Scotland commissioned work

**32.** Audit Scotland may commission auditors to carry out specified work, such as preparing statutory reports, contributing to BVARs or investigating correspondence from the public.

**33.** Audit Scotland will indicate whether the additional fee is to be accommodated by increasing the fee agreed with the body, separately agreed with the audited



body or invoiced to the Performance Audit and Best Value Group (PABV)/Correspondence team.

- Where the fee is to be met by increasing the fee agreed with the body, auditors should follow the procedure explained in paragraph 18.
- Where the fee is to be separately agreed with the audited body as explained in paragraph 27, auditors should note the maximum grade related rates, adjusted by the discount included in the firm's tender bid for the relevant sector.
- Where the fee is to be invoiced to PABV/Correspondence, auditors should agree additional fees with PABV/Correspondence team (contacts detailed in the annual planning guidance) using grade related rates before starting the work. Auditors must reduce the amount claimed from Audit Scotland by the discount included in the firm's tender bid for the relevant sector, except for BVAR work to which no discounts should be applied.

**34.** The auditor remuneration for councils includes an element for annual work on Best Value. This cumulative work contributes towards each BVAR. Auditors should agree additional fees for BVAR work as described above but reduce the total to recognise the element already included in the auditor remuneration. Preliminary enquiries into correspondence are part of core audit work so auditors should exclude preliminary enquiries from agreed additional fees.

## Non-audit services

**35.** Auditors may only carry out non-audit services for their audited bodies that comply with the Auditor General and Accounts Commission's policy statement on non-audit services (see Appendix 1).

**36.** When applying for approval for non-audit services, auditors must:

- describe the work
- describe any safeguards that are proposed to ensure there is no conflict (actual or perceived)
- confirm that their designated appointment lead has also approved that the work is in accordance with the Ethical Standard
- provide the expected fee income if available.

**37.** Auditors are responsible for billing the audited body directly for non-audit services. All non-audit services carried out during the year must be declared on final fee claims.

**38.** Audit Scotland reports to the Auditor General for Scotland and Accounts Commission on the number and value of requests and actual non-audit services as part of the audit quality reporting arrangements.

# 4 Claiming remuneration and expenses

## Introduction

**39.** The procedure for claiming remuneration differs between the firms and ASG. Firms are paid by Audit Scotland for their work whereas no direct claims are needed for ASG.

## Firms

### Claiming remuneration

**40.** Auditors should claim remuneration and related expenses using the annually prepared fee claim forms. Where firms' own systems require them to raise fees on their own stationery these should not be submitted to Audit Scotland with the fee claim form. Audit Scotland will only pay auditors' remuneration based on fee claim forms.

**41.** Auditors should submit all fee claim forms electronically to [outputs@audit-scotland.gov.uk](mailto:outputs@audit-scotland.gov.uk). The appointment lead must authorise the fee claim by including their name on the fee claim form.

**42.** Auditors should complete an initial fee claim near the start of the audit using the first worksheet of the Excel workbook. The initial claim is based on 95% of the net remuneration based on the expected fee.

**43.** The initial fee claim form calculates the monthly instalments being claimed. Each instalment is calculated to be exactly the same amount and rounded to the nearest pound, so the total of the instalments may not be exactly 95% of the calculated figure.

**44.** The initial fee claim form sets the payment date as the 21st of each month and the last instalment dates as shown in the following table. Audit Scotland will make payments to firms' bank accounts by standing order.

Sector	Last instalment
Local government	21 October
Central government (Scottish Water)	21 October (21 June)
Health	21 July
College	21 December

**45.** Auditors must observe the following rules when preparing initial fee claims:

- Auditors should provide at least 10 working days from date of receipt for the first instalment of the claim to be processed in Audit Scotland. Claims will be

checked and authorised by AQA. Auditors should contact AQA or defer the first instalment to the next month if they are unsure if there is enough time for a claim to be processed.

- The first instalments in LG, NHS, CG, and SW must be no earlier than 21 December.
- The first instalments in FE must be no earlier than 21 February.
- Each instalment/tax point must apply the VAT rate that applies, or is expected to apply, at the stated date. The fee claim form is set up so that the VAT rate will not affect the gross amount of each instalment, only the split between the net remuneration and VAT.

**46.** Audit Scotland will not amend a monthly instalment scheme once a standing order has been set up, so the final claim should reflect the net remuneration based on the final agreed fee less the total of all the instalments claimed initially.

**47.** Auditors should claim the balance of the remuneration on completion of the audit by submitting a final fee claim form.

**48.** Auditors may submit a final claim before the date of the last instalment on the initial claim if they have submitted all agreed audit outputs and reported progress as 100%. The remaining instalments will be paid by standing order in line with the instalment dates on the initial claim.

**49.** In exceptional circumstances auditors may submit a final fee claim where audit work is complete, but all audit outputs have not been delivered. Auditors must seek approval from AQA by giving details of the circumstances precluding audit completion before submitting a final claim.

### Claiming expenses

**50.** Audit Scotland pays travel and subsistence expenses on an actual cost basis, so auditors should not normally include them in the initial fee claim form. Auditors may claim a proportion of the estimated expenses in the initial claim if they expect them to be particularly high. This may be the case for audits based in the islands or the most distant stay-away audits. Auditors must seek approval from AQA before making a claim that includes expenses.

**51.** The amount of expenses that may be included in the initial claim should not exceed:

- the total expenses expected to be incurred on the audit (including VAT) less
- 5% of the expected audit fee.

**52.** Auditors should claim the travel and subsistence that they have incurred in carrying out the audit, adjusted by any estimate claimed on an initial fee claim, in their final fee claim.

**53.** Audit Scotland monitors the level of expenses claimed on audits and, in line with the terms of letters of audit appointment (paragraph 5.15), assumes that most of the audit is done by staff working from the office location identified in the auditor's Tender Response which is closest to the audited body. Audit Scotland may request details of expenses if claims are higher than expected.

**54.** Auditors should claim travel and subsistence expenses for 'additional audit work' (whether requested by the audited body or for correspondence referred by Audit Scotland) with the fee claim for that work.

### Additional audit work

**55.** Auditors must claim fees and expenses from Audit Scotland for additional audit work either by advising Audit Scotland of a variation in the agreed fee or on their

own invoice stationery where it merits a separate fee. Auditors should submit fee claims for additional audit work on satisfactory completion of the work and any related report to [outputs@audit-scotland.gov.uk](mailto:outputs@audit-scotland.gov.uk) with confirmation from the audited body that they are satisfied with the work. Auditors should bill non-audit services that have been approved by Audit Scotland to the audited body, not to Audit Scotland.

**56.** The maximum grade related daily fee rates set by Audit Scotland include 20% input VAT. The grade related rates are included in the annual [guidance on planning the audit](#). The amount claimed from Audit Scotland should be reduced by the discount included in the firm's tender bid for the relevant sector.

## Audit Services Group

### Claiming remuneration

**57.** The Finance Team credits ASG's trading accounts by accessing ASG's monthly progress percentages and applying these to the agreed fees reported in annual audit plans.

**58.** Auditors should inform AQA promptly about any amendments to agreed fees. The Finance Team accesses this information and uses it to update its records, calculate the monetary value of the work in progress and to invoice audited bodies.

**59.** Auditors should not show audits as more than 99% complete until all the planned audit outputs for an audit have been delivered. If the time-based reports (ie input based) show audits as more than 100% complete, the 'Adjusted WIP' column in the online report should be altered to reflect the true (ie output based) extent of completion.

### Additional audit work

**60.** Arrangements for recouping income for additional audit work differs from those for agreed fees. Auditors should contact AQA at [outputs@audit-scotland.gov.uk](mailto:outputs@audit-scotland.gov.uk) with the following information:

- the nature of the work
- the timing of the work
- the level of audit input
- any special billing instructions
- the invoice narrative
- the name and address of the officer in the audited body that the invoice should be sent to.

**61.** AQA uses such information to instruct the Finance Team to invoice the audited body.

**62.** Auditors must submit claims for additional fees agreed with an audited body only on satisfactory completion of the work and any related report. To avoid disputes, auditors should confirm that the audited body is satisfied with the work before submitting the fee claim and billing request to AQA. Fee claims and billing requests relating to additional audit work should be submitted to AQA.

## All auditors

### Statutory reports and referred correspondence

**63.** Auditors should discuss the likely cost of statutory reports and investigating correspondence from the public referred to the auditor by the Correspondence Team with reference to the maximum grade related rates included in the [annual](#)

[guidance on planning the audit](#). Claims must be submitted only on satisfactory completion of the work and any report requested by the correspondence team. Any fee claims for work on referred correspondence should be submitted for the attention of **Angela Canning**, Audit Director ([acanning@audit-scotland.gov.uk](mailto:acanning@audit-scotland.gov.uk)).

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# 5 Reporting audit progress

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## Progress reports

**64.** Progress reports are an important source of management information for Audit Scotland and must reflect fairly the percentage of the audit work completed and the progress made with submitting audit outputs.

**65.** An important part of the progress report is confirming whether the independent auditor's report and the annual audit report are expected to be submitted by the deadlines set out in the [annual guidance on planning the audit](#). Auditors must advise AQA as soon as they think that either of these deadlines may not be met.

**66.** Firms must submit a quarterly progress report showing progress on all their audits to [outputs@audit-scotland.gov.uk](mailto:outputs@audit-scotland.gov.uk) within 3 working days of the end of December, March, June and September until the audit is complete. Auditors must also submit a final progress report before submitting a final fee claim if the audit is not shown as complete in the most recent quarterly progress report.

**67.** The Finance Team monitors progress on ASG audits through internal reporting. There is therefore no need for ASG staff to submit progress reports; instead they should ensure that the internal reporting information is kept up to date, particularly at the end of each quarter.

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# 6 Auditor's annual quality reports

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## Introduction

**68.** Each appointed auditor must prepare an annual report on the work they have done under their audit appointments (Audit Scotland should prepare a single report). These will be used to inform the audit quality reporting to the Auditor General and the Accounts Commission.

**69.** Auditors should send the annual quality reports to AQA at [outputs@audit-scotland.gov.uk](mailto:outputs@audit-scotland.gov.uk) by 31 January each year. If cold reviews are not completed by then, the report should still be submitted by 31 January, and the completed cold reviews by 28 February.

## Content

**70.** There is no set format for the annual quality reports but they should cover the areas explained in the following paragraphs. Auditors may use the template report prepared by AQA.

### Audit delivery

**71.** A summary of the auditor's performance in delivering audit plans, independent auditor reports and annual audit reports by the deadlines set out in the [annual guidance on planning the audit](#).

### Improvements arising from cold reviews

**72.** A summary of the outcome of any internal cold reviews of audits carried out during the year, clearly stating the audit year to which any such review relates. Where internal gradings differ from those used by the FRC, auditors should show how it translates to the FRC gradings so that AQA can make fair comparison across all reviews. This does not change auditors' responsibility to send the results of any internal reviews by 28 February or as soon as they are completed including, if possible, the completed review programmes and/or full review report.

**73.** A summary of any improvements made to audit methodologies arising from previous cold reviews (whether internal or external), the effect of such improvements on Scottish public sector audits, and action plans to support further continuous improvement.

### Audit quality indicators

**74.** For audit firms, confirmation that the people related audit quality indicators included in the firm's transparency report (where produced) are representative of those for the staff deployed on Auditor General and Accounts Commission audits (please explain any significant factors that would have resulted in different performance). For Audit Scotland, data on the people related audit quality indicators used by the firms.

**75.** For both firms and Audit Scotland, the people related audit quality indicators are:

- Staff opinion on whether they feel they are encouraged to carry out a quality audit (positive / neutral/ negative)

- Staff views on whether they feel they have the time and resources available to enable them to deliver a high-quality audit (positive / neutral/ negative)
- Staff opinion on training and development activity and if the level they receive enables them to deliver a quality audit (positive / neutral/ negative)
- The average number of training days/hours delivered per member of staff
- Percentage of staff with a CCAB or other relevant qualification and in training.

**76.** A summary of what has been done and what is planned where any indicators are declining or poor relative to other auditors as reported in the Quality of public audit in Scotland annual report.

### **Independence**

**77.** Confirmation that auditors have not had to report any concerns in relation to independence and the Ethical Standard to audited bodies (if there were then an explanation of how they were resolved should be provided).

**78.** Any instances of non-audit services that were refused without referring the request to AQA.

### **Prior period errors**

**79.** A summary of prior period adjustments due to errors corrected in the latest financial statements. This will allow comparison with the prior year and help to identify any themes on errors arising.

### **Adds value**

**80.** How auditors have added value for audited bodies.

### **Culture**

**81.** A summary of what has been done in response to the [FRC's thematic review of audit culture](#), highlighting in particular the changes made to improve audit quality.



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# Appendix 1

## Policy statement on non-audit services by appointed auditors

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This policy statement applies to all audits where the auditor is appointed by the Auditor General or the Accounts Commission.

The objective of the policy is to avoid situations where non-audit services carried out by an Appointed Auditor creates an actual, potential or perceived conflict with the role of external auditor.

### Basic Policy

During the currency of an appointment an auditor, or any firm with which an auditor has a direct association, shall not carry out additional work, consultancy or otherwise, for public sector bodies which they audit without the prior approval of Audit Scotland.

Requests should be made in writing to Audit Quality and Appointments. Requests should be accompanied by express assurance from the auditor that the Engagement Partner has reviewed the proposed work and that they do not consider that it represents a conflict with the firm's role as external auditor, in particular a self-review threat.

Audit Quality and Appointments (AQA) will make its decision on any request having regard to the FRC Ethical Standard currently in force and the wider scope of public audit as outlined in the Code of Audit Practice. AQA may also consult Audit Scotland's Ethics Partner. For example, in accordance with paragraph 5.53 of the Ethical Standard (June 2016), approval would not be given for external auditors to seek appointment as internal auditors.

### Non-Profit Distributing (NPD) projects

Applications will be considered for audit firms to advise companies or consortia bidding for, or being awarded, NPD contracts with audited bodies on the following conditions:

- the auditor or firm must not act as principal but only as an advisor
- the audited body must be aware of and be content with the audit firm's role
- the audited body should generally be independently advised
- the auditor undertakes, through the appointment letter or otherwise, not to use the same staff on both the audit and advisory assignments and not to pass any information gained from the audit to the advisory team without the express written permission of the audited body.

The Auditor General and the Accounts Commission reserve the right to appoint an independent auditor to review any project where an auditor has acted as an advisor in any capacity, should problems be encountered with the project.

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# Appendix 2

## Bodies with notional fees

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The bodies which Audit Scotland cannot charge fees on are:

- Accountant in Bankruptcy
- Crown Office and Procurator Fiscal
- Disclosure Scotland
- Education Scotland
- Food Standards Scotland
- Forestry and Land Scotland
- National Records of Scotland
- NHS Superannuation Scheme Scotland
- Office of the Scottish Charity Regulator
- Queen's and Lord Treasurer's Remembrancer
- Revenue Scotland
- Scottish Consolidated Fund
- Scottish Courts and Tribunals Service
- Scottish Fiscal Commission
- Scottish Forestry
- Scottish Government
- Scottish Government Non-Domestic Rates Account
- Scottish Housing Regulator
- Scottish Parliamentary Corporate Body
- Scottish Prison Service
- Scottish Public Pensions Agency
- Scottish Teachers' Superannuation Scheme
- Student Awards Agency for Scotland
- Transport Scotland.

While these bodies are not required to meet the resulting cash cost of the audit fee, they are required to disclose notional audit fees in their financial statements which count against budget cover and reflect, among other things, the standard of governance etc perceived to be in place in the body.

# Appendix 2

## Change log

### Changes made in September 2020

Paragraph	Previous text	Updated text
70	There is no set format for the annual quality reports but they should cover the areas explained in the following paragraphs.	There is no set format for the annual quality reports but they should cover the areas explained in the following paragraphs. Auditors may use the template report prepared by AQA.
80	How auditors have added value for audited bodies, Audit Scotland, the Auditor General or Accounts Commission. Where applicable, auditors may refer to commitments made in tender submissions and any additional added value provided.	How auditors have added value for audited bodies.
81	A summary of what has been done in response to the FRC's thematic review of audit culture, highlighting in particular the changes made to improve audit quality.	A summary of what has been done in response to the FRC's thematic review of audit quality indicators, highlighting in particular the changes made to improve audit quality.

# Audit management and quality guidance

## For appointed auditors

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)

For the latest news, reports and updates, follow us on:



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