

## Consultancy Expenditure: April 2016 to March 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
Becki Lancaster SRC	3,600.00	11/08/2016	Consultancy -project development
Becki Lancaster SRC	5,850.00	12/09/2016	Consultancy -project development
Becki Lancaster SRC	4,500.00	19/10/2016	Consultancy -project development
Becki Lancaster SRC	1,800.00	19/10/2016	Consultancy -project development
Becki Lancaster SRC	2,250.00	06/12/2016	Consultancy -project development
Becki Lancaster SRC	5,400.00	31/03/2017	Consultancy -project development
Best Companies	401.10	30/01/2017	Data analysis
Best Companies	12,976.80	31/03/2017	Annual subscription
Cabinet Office	189,650.00	28/03/2017	National Fraud Initiative
Centre for Public Scrutiny	7,500.00	31/03/2017	Research and report
Certification Europe (UK) Ltd	7,200.00	04/04/2016	Consultancy - ISO accreditation
Certification Europe (UK) Ltd	1,200.00	09/02/2017	Consultancy - ISO accreditation
C Fraser	2,880.00	29/11/2016	Consultancy - Equality impact assessments
C Fraser	360.00	29/11/2016	Consultancy - Equality impact assessments
C Fraser	1,822.80	22/02/2017	Consultancy - Equality impact assessments
D Mackay	630.40	11/11/2016	Consultancy - 'Self Directed Support' workshop
ERI Ltd	7,200.00	29/11/2016	Consultancy - Equal pay report
Fiona Daley	2,000.00	25/07/2016	Consultancy - audit procurement
Fiona Daley	2,642.30	23/02/2017	Consultancy - audit procurement
Fiona Daley	8,946.55	31/03/2017	Consultancy - audit procurement
Institute of Chartered Accountants in Scotland	5,400.00	17/08/2016	Consultancy - peer review
Institute of Employment Studies	15,000.00	07/09/2016	Consultancy -HR policy development
Institute of Employment Studies	26,280.00	15/11/2016	Consultancy -HR policy development
PA Advocacy Ltd	2,100.00	20/09/2016	Consultancy - Survey and analysis
PA Advocacy Ltd	2,100.00	22/12/2016	Consultancy - Survey and analysis
People First (Scotland)	757.00	06/02/2017	Consultancy - research
Plan B Consultancy	5,700.00	01/12/2016	Consultancy - Business impact analysis
Price Waterhouse Coopers	2,100.00	01/06/2016	Review - IAS19 Reporting
Price Waterhouse Coopers	6,300.00	31/03/2017	Review - IAS19 Reporting

Prof D MacIlenan	9,000.00	28/09/2016	Consultancy - briefing paper
Public Sector Audit Appointments Ltd	12,000.00	30/06/2016	Housing benefit licence
QCG	1,020.00	19/12/2016	Consultancy - Survey
Research Scotland	11,352.96	30/06/2016	Consultancy - Social work audit
UCAS Media	892.80	11/04/2016	Consultancy - research and statistical information
UCAS Media	1,190.40	24/05/2016	Consultancy - research and statistical information
URM Ltd	1,020.00	01/07/2016	Consultancy - ISO implementation
URM Ltd	3,060.00	01/09/2016	Consultancy - ISO implementation
Work on Words	1,365.00	06/05/2016	Report editing
Work on Words	1,740.00	01/06/2016	Report editing
Work on Words	780.00	14/06/2016	Report editing
Work on Words	2,670.00	14/06/2016	Report editing
Work on Words	1,350.00	15/09/2016	Report editing
Work on Words	660.00	15/11/2016	Report editing
Work on Words	2,370.00	21/12/2016	Correspondence Workshop
Work on Words	1,200.00	01/03/2017	Report editing
Work on Words	390.00	10/03/2017	Report editing
Work on Words	1,462.50	31/03/2017	Report editing
Young Scot	9,960.00	02/11/2016	Consultancy - Check See Project
<b>Total year to date</b>	<b><u>398,030.61</u></b>		