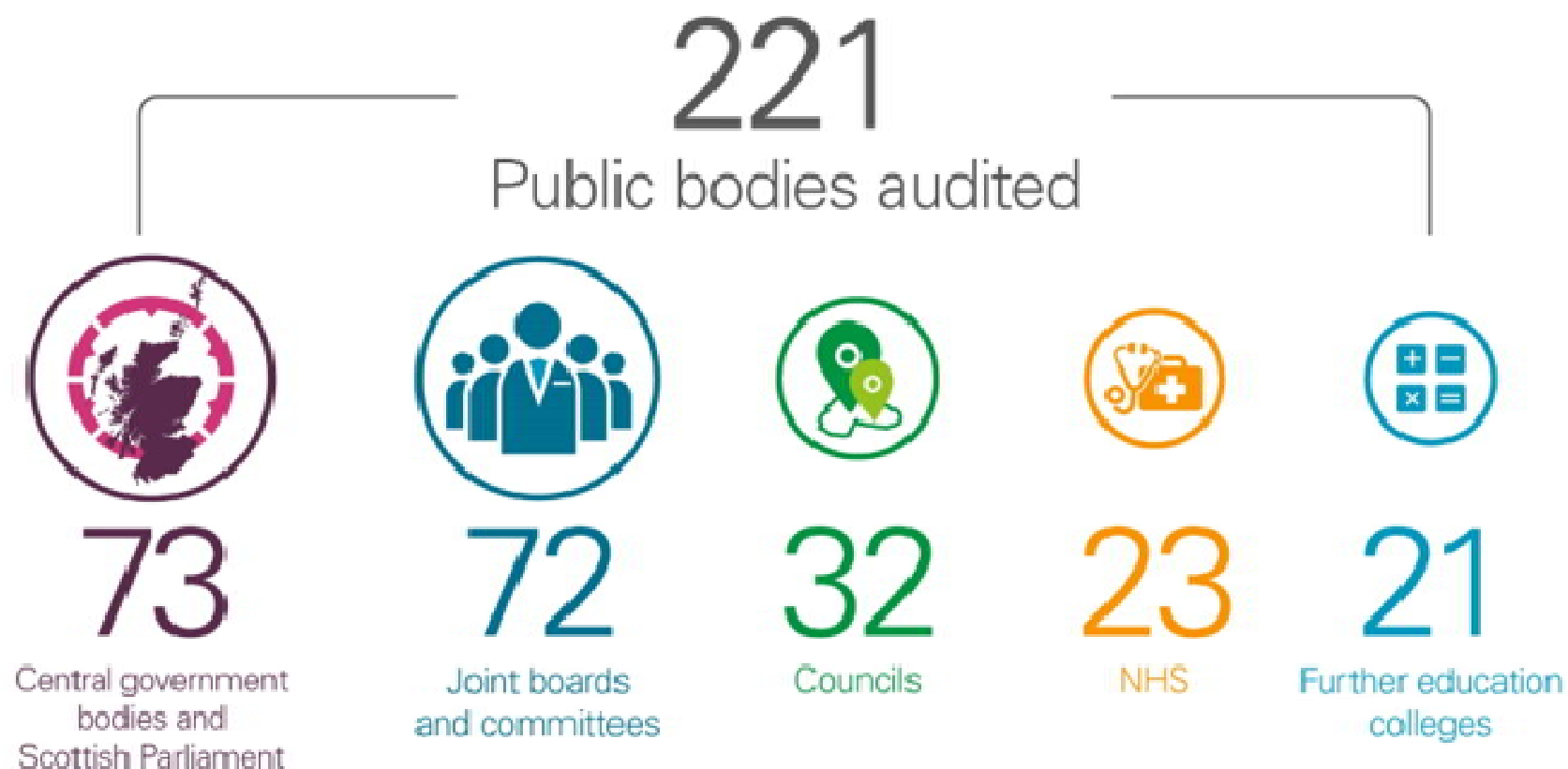


Auditing in a pandemic

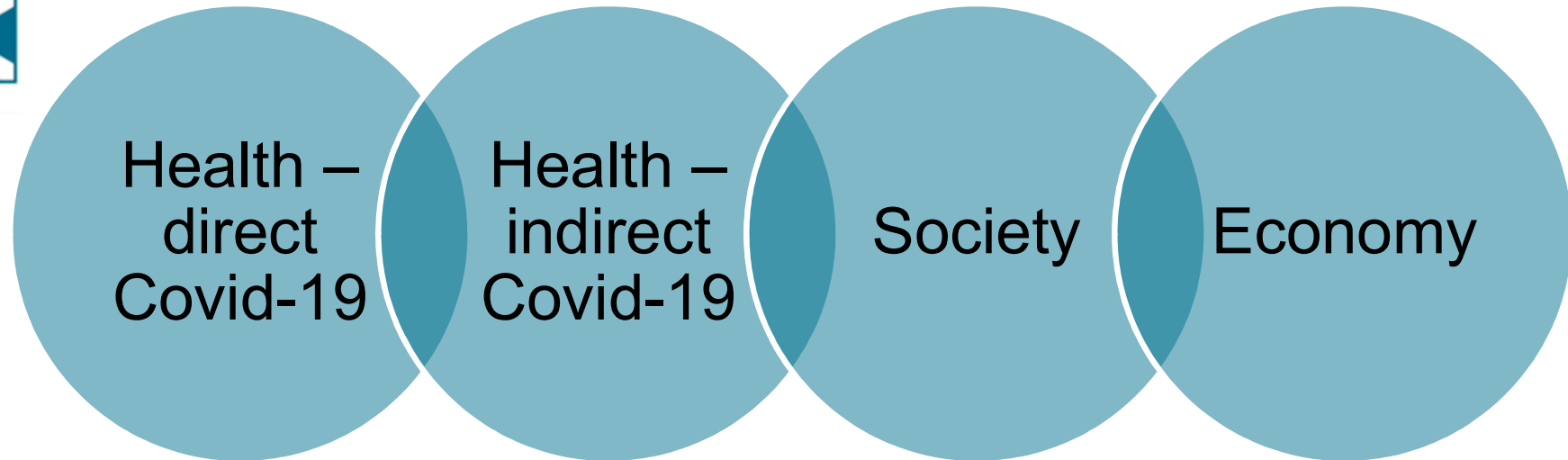
Richard Robinson

November 2021





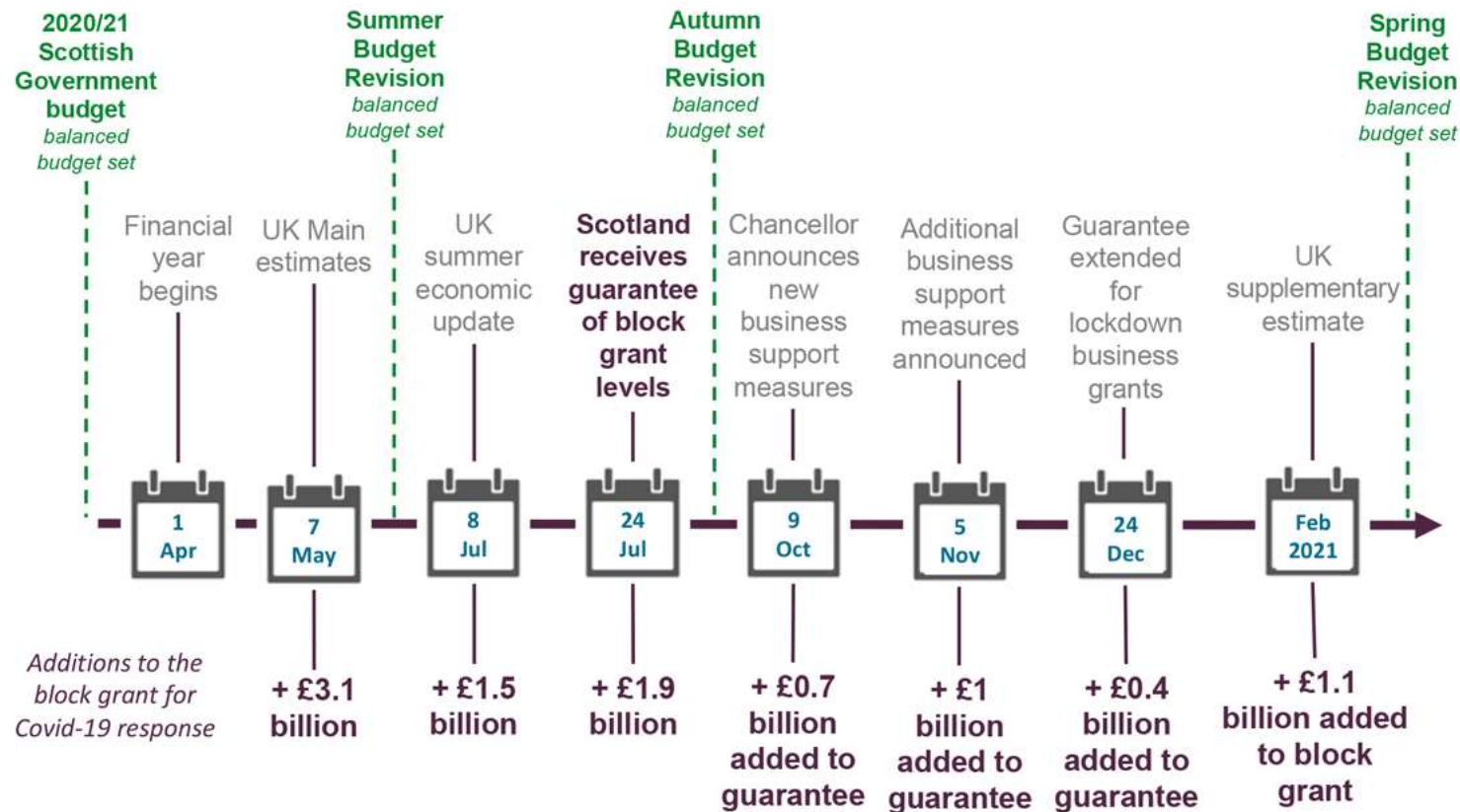
Auditing the "four harms"



Uncertainty, volatility and complexity in spending

Timeline for additions to the Scottish block grant in response to Covid-19

The Scottish Government resource budget for 2020/21 has increased by £9.7 billion as a result of additional Barnett consequentials



Audit response - outputs

- Striking the balance - Real-time vs traditional reporting
- Shorter, drill down papers
- Thematic work on risks and challenges
- Guides and support
- Blogs and vlogs
- Interviews
- Covid-19 hub -

audit-scotland.gov.uk/covid-19



Looking ahead

