

# The role of audit in times of tight budgets

Richard Robinson, Senior Audit Manager

Thomas Charman, Senior Auditor

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# How Scottish public finances work

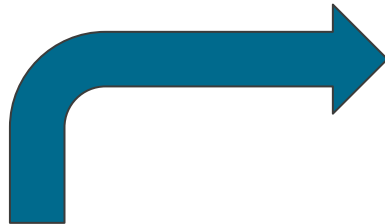


The UK Government sets its budget

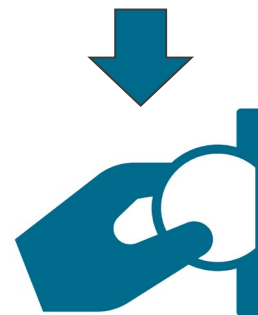


Some of this spending is in devolved areas

The UK Government sends this funding to the Scottish Government



The Scottish Government decides how to spend it





77



Central government bodies and Scottish Parliament  
(including police, fire, Scottish Water)

23



NHS bodies

32



Councils

74



Joint boards and committees  
(including 30 health integration boards)

21

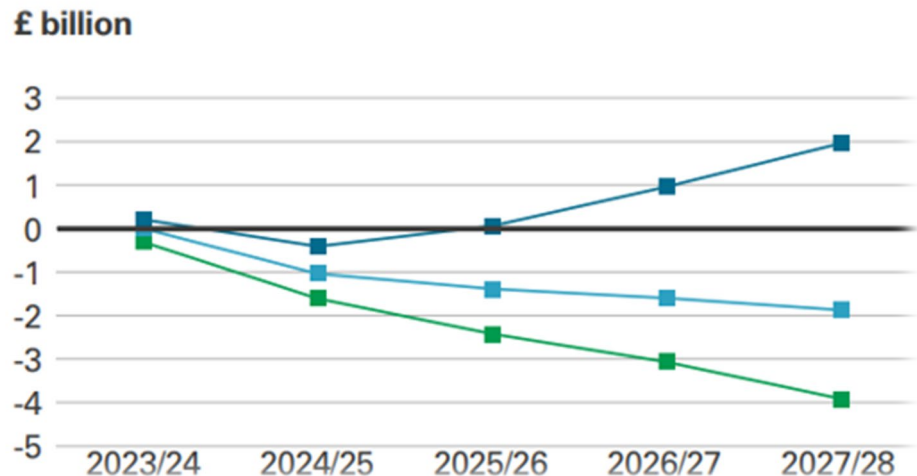


Further education colleges

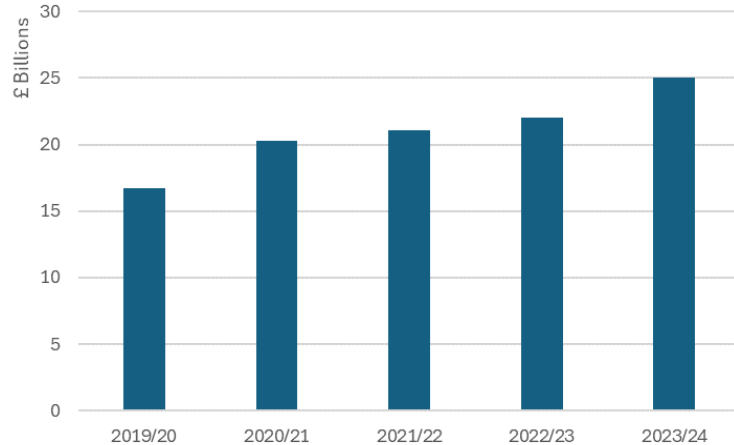
227 Public bodies audited

# Audit Scotland's role



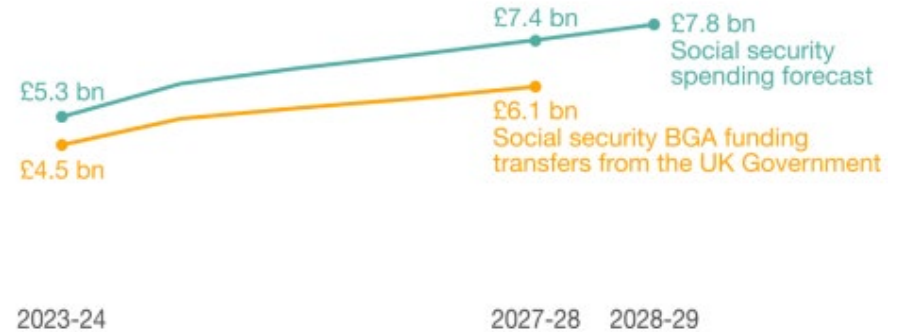


## Workforce



## Social Security

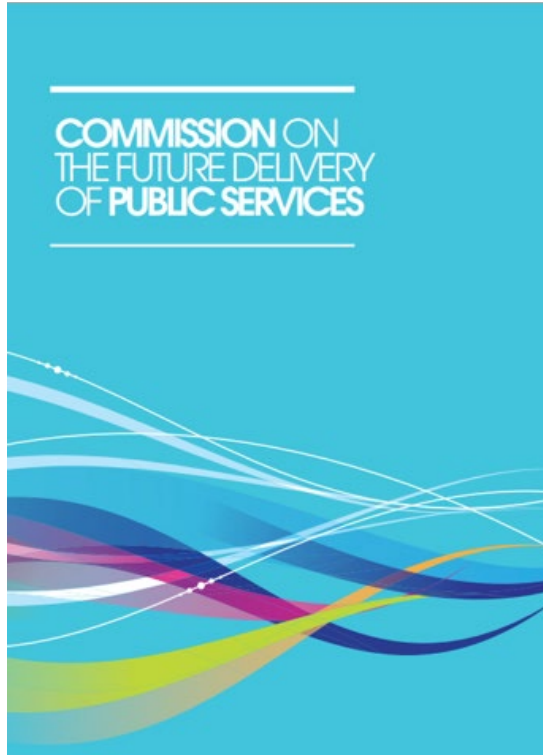
Spending increasing to £7.8 bn by 2028-29



## Scottish Government spending priorities:

- child poverty
- economy
- climate change
- sustainable public services





The Auditor General for Scotland has said that reform of the public sector has not progressed fast enough



# What does this mean for the role of audit?

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VALUE FOR MONEY  
AND PERFORMANCE  
REPORTING



AUDITING REFORM



TIMELINESS



IMPARTIAL  
COMMENTARY AND  
ACTIONABLE  
RECOMMENDATIONS



MAKING FULL USE OF  
AUDIT INSIGHT AND  
INFORMATION

## The Scottish Government's workforce challenges



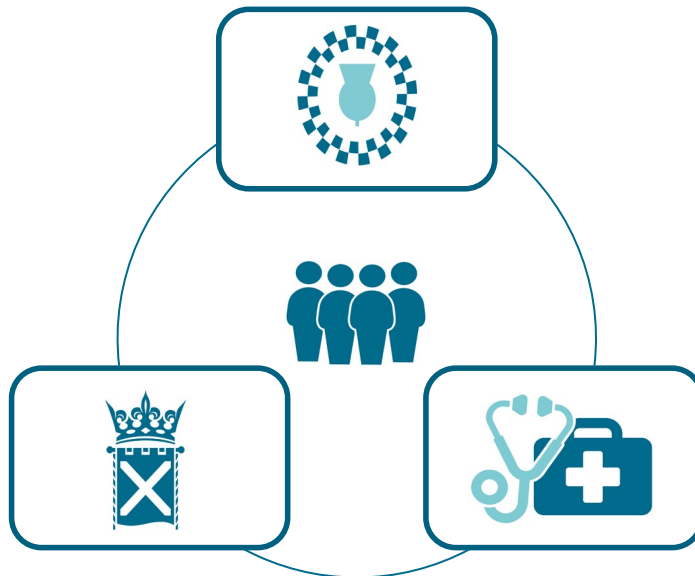
AUDITOR GENERAL 

Prepared by Audit Scotland  
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- We used computer software to analyse over 300 sets of annual accounts
- We analysed four years of data to see how the workforce has grown in size and cost
- It enabled us to reach better audit judgements on risks and where the Scottish Government should focus its attention

# What comes next for Audit Scotland?



Equality



Independence



Innovation



Integrity



Respect