

## Consultancy Expenditure: April 2015 to June 2015

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.

<b>Payee</b>	<b>Amount</b>	<b>Date</b>	<b>Description</b>
Best Companies	11,130.00	01/05/2015	Consultancy - Employee survey
Boyd Brown Ltd	1,980.00	01/05/2015	Consultancy - Health and social work integration
Boyd Brown Ltd	2,970.00	04/05/2015	Consultancy - Health and social work integration
Boyd Brown Ltd	2,640.00	02/06/2015	Consultancy - Health and social work integration
Commissum	1,920.00	01/06/2015	IT testing
MCR Solutions Ltd	6,706.54	14/05/2015	Consultancy - organisational change
MCR Solutions Ltd	6,359.23	18/06/2015	Consultancy - organisational change
Ministry of Design	3,774.00	30/06/2015	Consultancy - template design
NHS National Services Scotland - ISD	8,542.80	16/04/2015	Professional consultation and provision of statistical support
Price Waterhouse Coopers	2,100.00	27/05/2015	Review IAS19 Reporting
Public Sector Audit Appointments Ltd	12,000.00	06/05/2015	Housing benefit licence
Rocket Science Ltd	1,916.40	20/05/2015	Consultancy - NHS report
Social Capital Company	6,236.15	15/05/2015	Consultancy - organisational change
Social Capital Company	1,247.33	15/05/2015	Consultancy - organisational change
Social Capital Company	4,937.54	18/06/2015	Consultancy - organisational change
Social Capital Company	987.51	18/06/2015	Consultancy - organisational change
Work on Words	450.00	06/05/2015	Report editing
Work on Words	570.00	04/06/2015	Report editing
<b>Total year to date</b>	<b><u>76,467.50</u></b>		