

**AUDIT SCOTLAND**  
**NOTICE OF INTERESTS FOR MEMBERS & DIRECTORS – 2020/21**  
**Caroline Gardner**

<b>Registerable interest</b>	<b>Description of interest</b>	<b>Entry (please state NONE where applicable)</b>
Remuneration	<p>A description of -</p> <p>(a) remuneration received by virtue of being –</p> <p>(i) employed or self-employed;</p> <p>(ii) the holder of an office;</p> <p>(iii) a director of an undertaking;</p> <p>(iv) a partner in a firm; or</p> <p>(v) involved in undertaking a trade, profession, vocation or any other work;</p> <p>(b) any allowance received in relation to membership of any organisation;</p> <p>(c) the name, and registered name if different, and nature of any applicable employer, self-employment, partnership, business, undertaking or organisation;</p> <p>(d) the nature and regularity of the work that is remunerated; and</p> <p>(e) the name of the directorship and the nature of the applicable business.</p>	None

Registerable interest	Description of interest	Entry (please state NONE where applicable)
Related undertakings	The name and a description of a directorship that is not itself remunerated, but is of a company or undertaking which is a parent or subsidiary of a company or undertaking which pays remuneration.	None
Contracts	<p>A description of the nature and duration, but not the price of, of a contract which is not fully implemented where -</p> <p>(a) goods and services are to be provided to, or works are to be executed for, the devolved public body; and</p> <p>(b) any responsible person has a direct interest, or an indirect interest as a partner, owner or shareholder, director or officer of a business or undertaking, in such goods and services.</p>	None
Houses, land and buildings	A description of any rights of ownership or other interests that may be significant to, of relevance to, or bear upon, the work or operation of the devolved public body.	Joint owned dwelling in City of Edinburgh Council area
Shares and securities	A description, but not the value, of shares or securities in a company, undertaking or organisation that may be significant to, of relevance to, or bear upon, the work or operation of the devolved public body.	None

Registerable interest	Description of interest	Entry (please state NONE where applicable)
Non-financial interests	<p>A description of such interests as may be significant to, of relevance to, or bear upon, the work or operation of the devolved public body, including without prejudice to that generality membership of or office in -</p> <p>(a) other public bodies;</p> <p>(b) clubs, societies and organisations;</p> <p>(c) trade unions, and</p> <p>(d) voluntary organisations.</p>	<p>Fellow of the Chartered Institute of Public Finance and Accountancy</p> <p>Non-Executive Director of Public Sector Audit Appointments Ltd</p> <p>Fellow of the Royal Society of Edinburgh</p> <p>Court Member University of Edinburgh – co-opted member</p> <p>Board Member IFAC</p>
Related Party Disclosures	A description of any related party transactions that you were aware of in the past year.	None

**Name:** Caroline Gardner

**Signature:** 

**Date:** 13 March 2020