

## **Caroline Gardner**



Caroline is the Auditor General for Scotland, responsible for auditing the Scottish Government and public bodies in Scotland and reporting to the Scottish Parliament. She is the accountable officer for Audit Scotland.

She is a Fellow of the Royal Society of Edinburgh and of the Chartered Institute of Public Finance and Accountancy (CIPFA), and holds an MBA from Warwick Business School.

Caroline has more than 30 years' experience in audit, governance and financial management. She was Deputy Auditor General with Audit Scotland from 2000 to 2010, including 6 years as Controller of Audit. In 2011 she spent a year as Chief Financial Officer to the Turks and Caicos Islands Government, appointed by the UK Government's Department for International Development to restore stability to the country's finances. Caroline previously worked for the Accounts Commission for Scotland, the Audit Commission for England and Wales, and Wolverhampton Metropolitan Borough Council.

Caroline served as President of CIPFA during 2006-2007 and was a member of the International Ethics Standards Board for Accountants between 2010 and 2015. She is currently a member of the Board of the International Federation of Accountants (IFAC), and a non-executive director of Public Sector Audit Appointments Ltd.

### [Register of Interests](#)

#### **Memberships**

- Court
- Audit and Risk Committee