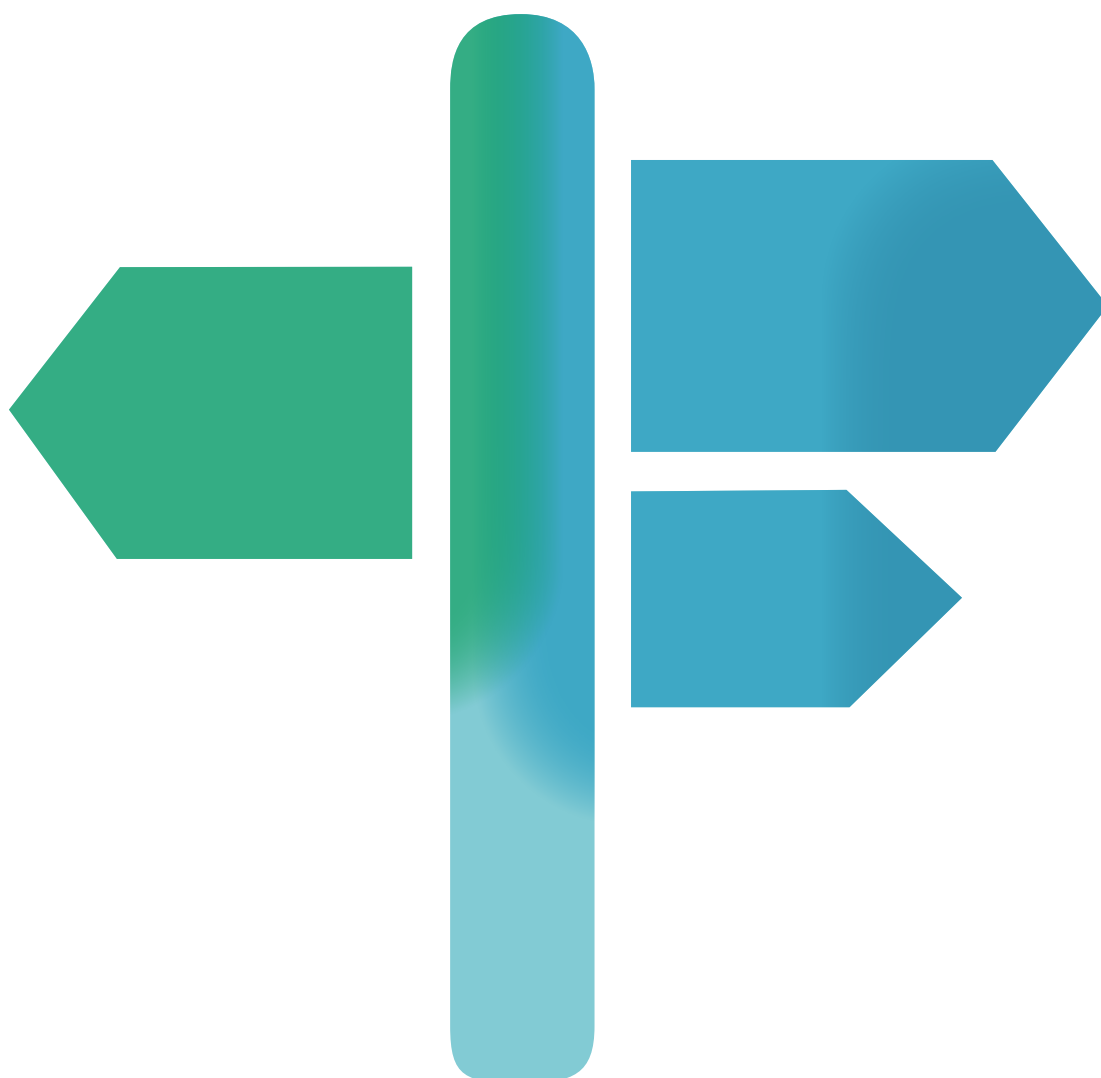


# Corporate Plan

2023-28

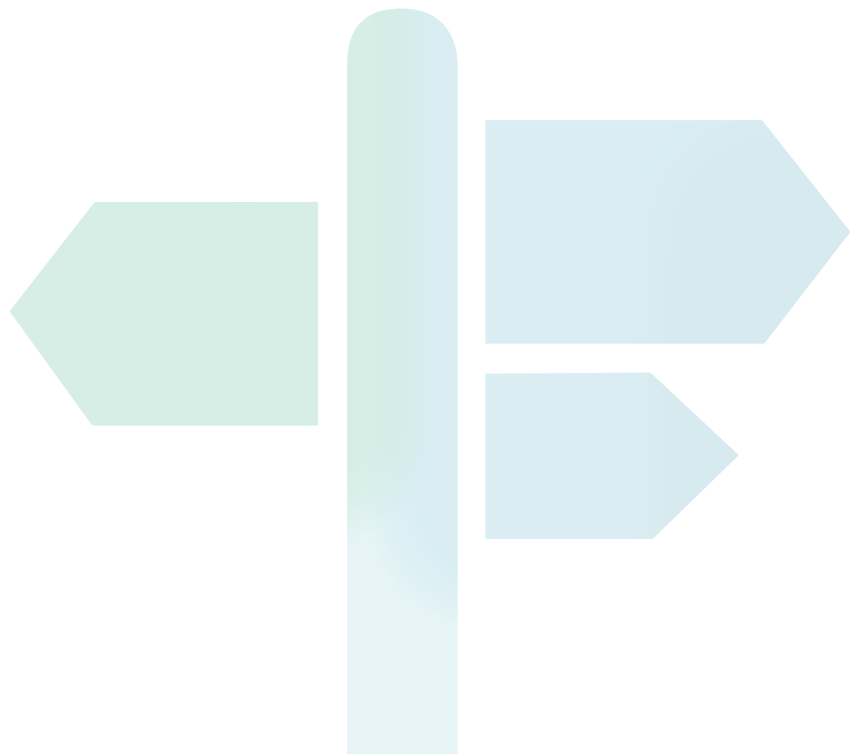


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# Welcome

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## Welcome to our Corporate Plan.

This plan sets out how we will achieve the vision of [Public audit in Scotland](#) that we share with the Auditor General and the Accounts Commission:

'Public money is well spent to meet the needs of Scotland's people.'

Our mission is to provide clear, independent and objective assurance on how effectively public money is being managed and spent.

We will do this by making sure public audit is fit for the future. Through developing our people, leading the use of data and digital audit, and innovating in our approaches and products, we can ensure audit has a positive impact and is accessible, relevant and efficient.

High-quality and robust public audit provides the public, decision-makers and politicians, national and local, with the assurance and information they need, and it helps Scotland's Parliament hold public bodies to account. This is more important than ever when public services face rising demand and tightening budgets and must make short- and long-term changes to be sustainable.

At the same time, the audit profession faces increased scrutiny, regulation and expectations following failures in the corporate sector. As an organisation and a leader in the audit sector, we need to innovate, improve and ensure our work is of the highest quality and leads development. We are committed to continuing to be an excellent workplace that attracts, develops and retains high quality people.

This plan sets out the outcomes we will deliver for Public audit in Scotland, and the strategic organisational priorities that will support those outcomes. We will deliver these through our three steps of assurance, improvement and transformation, and through our values that underpin all that we do. It also describes how we will evaluate, monitor and report on our performance.

Public audit can and should improve the lives of people and communities across Scotland. Through this corporate plan we are committed to achieving that.

# About Audit Scotland

Audit Scotland is Scotland's public audit agency. We are independent of government and work to provide assurance about public spending and to improve public services.

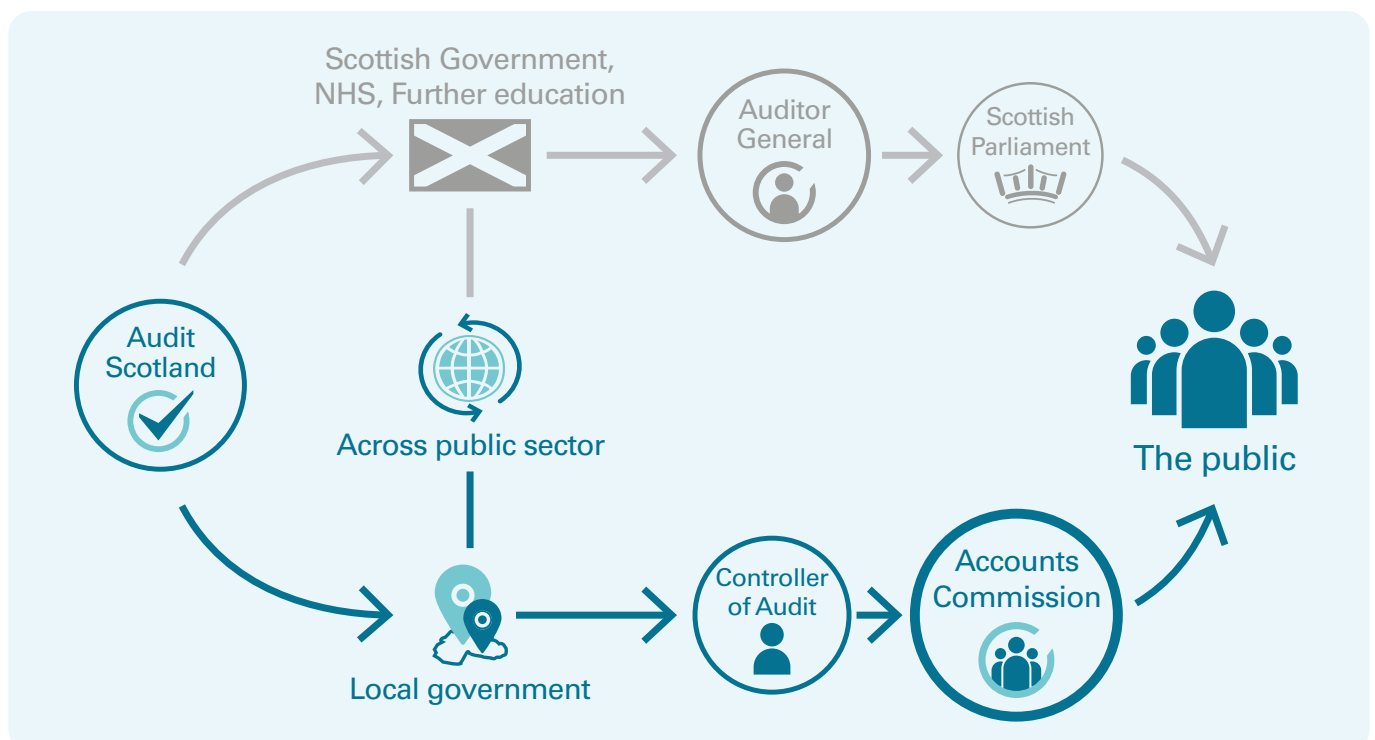
We provide the Auditor General and the Accounts Commission with the services they need. This corporate plan sets out how we work with them to deliver the outcomes set out in our shared statement of purpose, [Public audit in Scotland](#).

We do this through our financial and performance audits, our work with stakeholders and scrutiny partners, and our communications and engagement across the wide range of people, organisations and groups with an interest in and who are impacted by our work.

This includes:

- Delivering the annual audits of almost 300 public body accounts, and statutory reports on issues found.
- Performance audits on areas of public services, and Best Value reports on local authorities.
- National Fraud Initiative.
- Housing benefit reports.
- Briefings and blogs on areas of public interest.
- Communications and engagement activity.

Visit our [website](#) to learn more.



# Our purpose



## Vision

Public money is well spent to meet the needs of Scotland's people.



## Mission

Provide clear, independent and objective assurance on how effectively public money is being managed and spent.



## Outcomes

- Public services in Scotland work better together to target resources more effectively.
- Financial planning and management are more effective across Scotland's public services.
- Public bodies deliver clearer and more transparent reporting.
- Our recommendations have a positive impact for people in Scotland.



## Strategic priorities

- Timely and impactful annual audit.
- Dynamic performance audit programme.
- Enhanced audit approaches.
- Developing our people and our business.
- Insights driving innovation and improvement.



## Values

Equality | Independence | Innovation | Integrity | Respect

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# What we will do

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## Public audit outcomes

The outcomes in [Public audit in Scotland](#) set out the changes we want to deliver through public audit and the impact we expect to have on public services and the lives of people and communities in Scotland. By 2028, we expect to see measureable changes in these areas.

### 1 Public services in Scotland work better together to target resources more effectively

Tackling complex economic, social and environmental challenges such as inequalities and climate change requires a whole-systems approach and better collaboration across public bodies. The pace and scale of reform in the Scottish public sector also needs to increase.

**Its impact:** Public bodies get better at collaborating and making tough decisions about efficient and effective delivery, targeting spending where it is most needed.

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### 2 Financial planning and management are more effective across Scotland's public services

Public bodies are facing rising costs and increasing demands, and there are now significant sustainability risks to public services. Public bodies in Scotland need to carefully manage their financial position now and over the longer term.

**Its impact:** Public bodies spend public money more efficiently and effectively to secure the future of public services.

### 3 Public bodies deliver clearer and more transparent reporting

Openness and transparency around public spending and decision-making is a critical part of effective government and democracy. It ensures citizens have the information they need to participate and Parliament has what it needs to scrutinise public spending.

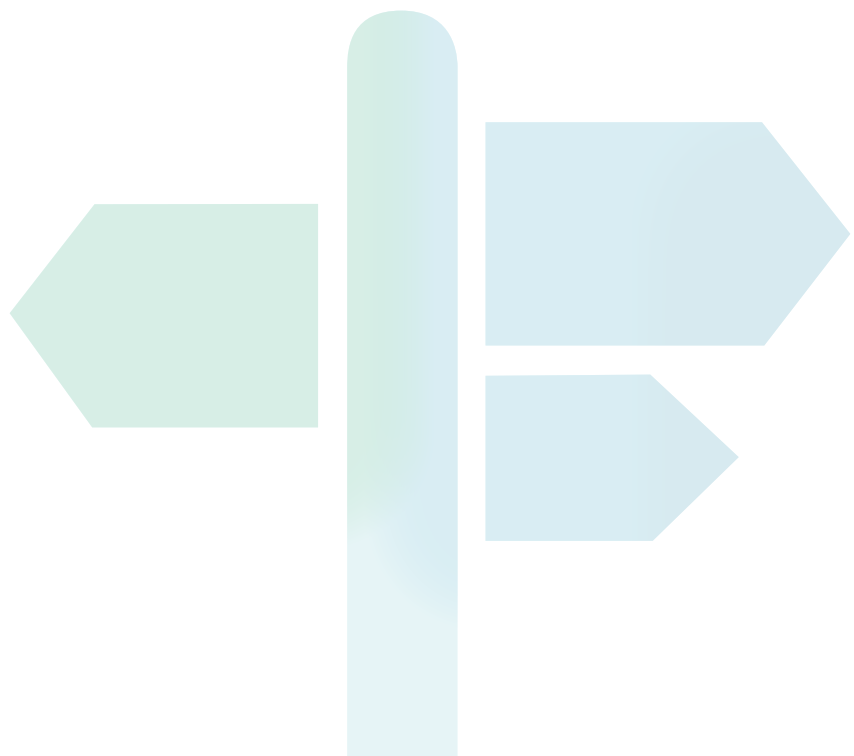
**Its impact:** The public having confidence in and being assured about public spending and decision-making.

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### 4 Our recommendations have a positive impact for people in Scotland

Credible, timely and accurate audit work makes a difference to people's lives. By implementing our recommendations, public bodies can improve financial management, service sustainability and ultimately the issues affecting people and communities.

**Its impact:** Public services improve for people in Scotland.



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# Our strategic priorities

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## Timely and impactful annual audit

- Deliver timely annual audits of public bodies as directed by the Auditor General and the Accounts Commission.
- Deliver impactful annual audit work that helps public bodies and supports improvements in public services.

## Dynamic performance audit programme

- Address the latest risks and issues facing the public sector through our dynamic performance audit programme.
- Prioritise and resource the work programme to meet the needs of the Auditor General and Accounts Commission.

## Enhanced audit approaches

- Increase our efficiency, bolster quality and align with professional developments by reviewing, improving and transforming our audit approaches.

## Developing our people and our business

- Base our decisions about delivery and resourcing on our agreed priorities.
- Ensure we have the capacity, skills and flexibility to respond to our environment and deliver our planned audit work.
- Develop our people and their careers through consistent and transparent opportunities.

## Insights driving innovation and improvement

- Ensure we have excellent intelligence, from better horizon-scanning, stakeholder engagement and impact evaluation.
- Bring coordinated intelligence to the forefront of our decision-making, improvement and innovation.



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# How we will do it

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## Public audit fit for the future

Public audit can be a positive catalyst for changes in public services, and to driving improvement and innovation in the audit profession. We need to be responsive, innovative and ambitious, both in our audit work and in how we develop and improve Audit Scotland.

Our strengths are our people and our culture. As an organisation we have clear values that sit at the heart of all that we do and how we do it. We are committed to learning and to developing our colleagues, our methods and our resources. This includes leading digital change in public auditing, ensuring our approaches and methodology are effective and relevant, and reaching the diverse range of people who our findings and messages affect.

Through extensive consultation and engagement with our diverse stakeholders, we have a clear consensus on how public audit contributes and where we can improve. To do this, we will focus on delivering our strategic priorities in three ways:

### **Assure: Delivering core value**

- Provide assurance on public spending through high-quality audit work.
- Protect the foundations for strong public audit by remaining a stable and reliable organisation.
- Maintain and strengthen core activities, and recognise when approaches and products are outdated.

### **Improve: Sustaining positive change**

- Support positive changes in public services through wider scope work and Best Value and performance audit products.
- Maximise our impact and be more efficient and effective, through experimentation and innovation.

### **Transform: Supporting transformation and reform**

- Share good practice and support innovation to facilitate radical changes in public services.
- Deliver transformative innovation and radical changes in our audit approach and new ways of working.
- Lead the public audit system in Scotland and thinking in the audit sector.

## Our aspirations for change

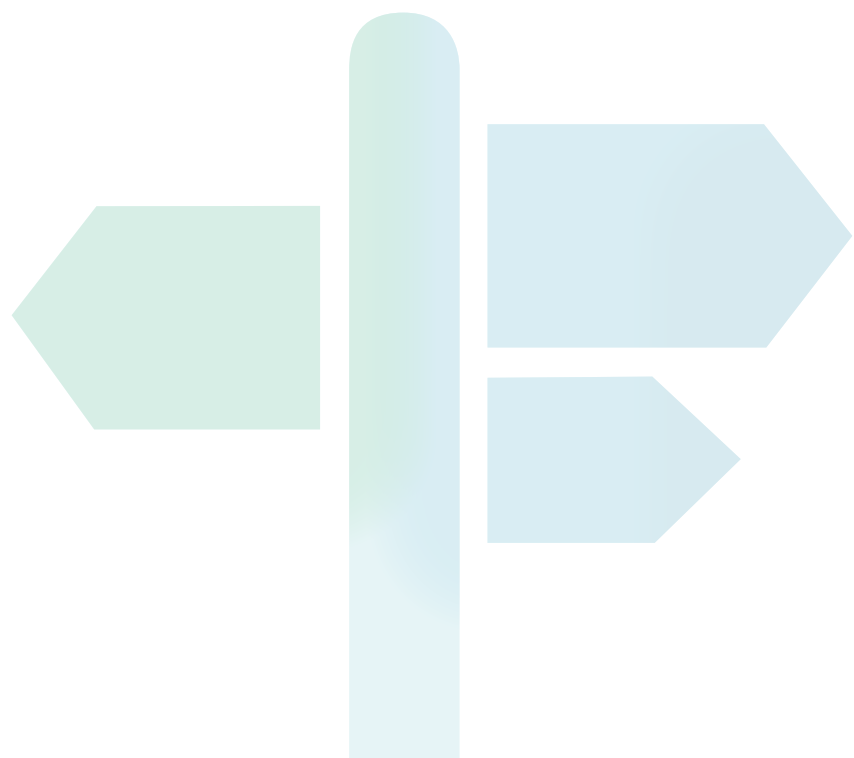
Priority	Assure: Delivering core value	Improve: Sustaining positive change	Transform: Supporting transformation and reform
<p><b>Timely and impactful annual audit</b></p>	<p>Maintain our focus on audit quality, building excellent client relationships, providing assurance and improving the quality of financial reporting, governance and financial sustainability in the public sector.</p>	<p>Take innovative and creative approaches to getting the assurances we need to form an audit opinion within the boundaries of auditing standards. Empower colleagues to identify and act on more efficient ways to deliver audits.</p> <p>Capture the learning from innovative and creative approaches to tailoring audits and share this more widely across Audit Scotland.</p>	<p>Shift the focus of audit to outcomes, with a more explicit link between risk, audit activity and outcomes.</p> <p>Strengthen the resourcing of wider scope audit work and share practice and insights to help public bodies improve their financial management and sustainability.</p>
<p><b>Dynamic performance audit programme</b></p>	<p>Communicate our findings in a timely, relevant and impactful way, through a diverse range of outputs.</p> <p>Generate fresh insights through our audit work and explore ways to share these widely to support change and improvement in public services.</p>	<p>Further embed lived experience and the service users' perspectives into our audit work.</p> <p>Strengthen our assessments of whether public money is delivering improved outcomes for citizens and communities.</p> <p>Strengthen focus on how well public bodies are working together to address inequalities.</p>	<p>Focus more on the complex relationships and contexts that impact on how well the Scottish Government and public bodies are delivering changes and reform:</p> <ul style="list-style-type: none"> <li>• Empowering communities</li> <li>• Partnership working</li> <li>• Preventative spending, reducing inequalities and promoting equality and human rights</li> <li>• Improving efficiency.</li> </ul>

**Cont.**

<b>Priority</b>	<b>Assure: Delivering core value</b>	<b>Improve: Sustaining positive change</b>	<b>Transform: Supporting transformation and reform</b>
<b>Enhanced audit approaches</b>	<p>Improve efficiency, quality and impact by revising our annual audit approach.</p> <p>Enhance risk assessment and use of SMART recommendations in performance audit.</p>	<p>Pave the way for a new audit approach based on a new audit software solution.</p> <p>Further develop our methodology for auditing climate change and mainstreaming equality and human rights into audit reporting.</p>	<p>Transform our annual audit approach to promote agility and flexibility, and respond to external factors and changes in the audit profession.</p> <p>Support the transformation of our audit approaches by moving to new audit software.</p>
<b>Developing our people and our business</b>	<p>Take a strategic approach to identifying our workforce needs for the long term.</p> <p>Identify skills gaps and create more opportunities for staff development.</p> <p>Lead by example with our organisational response to key strategic issues facing public services, including climate change and tackling inequalities.</p>	<p>Introduce a cross-organisational approach to business planning, workforce planning and financial planning.</p> <p>Innovate and be creative in how we attract, retain, develop, deploy and support our colleagues.</p> <p>Foster a flexible and agile culture for planning, working across the business and developing our people. Be more open about opportunities and make it easier for people to match their skills and capacity to opportunities.</p>	<p>Take a holistic approach to managing resources and supporting shared priorities in order to plan and deliver our audit work differently.</p> <p>Equip our people now with the skills they need for the future.</p>

**Cont.**

Priority	Assure: Delivering core value	Improve: Sustaining positive change	Transform: Supporting transformation and reform
<b>Insights driving innovation and improvement</b>	<p>Engage with stakeholders using current and new methods to gather intelligence and feedback.</p> <p>Deliver a consistent and holistic approach to horizon scanning, stakeholder engagement and impact monitoring and evaluation.</p>	<p>Introduce simple ways of getting the right information to the right people at the right time and use that information for decision-making and to increase the impact of our work.</p> <p>Improve the quality and clarity of our recommendations, and develop new approaches to following up and reporting on the progress of them.</p> <p>Facilitate conversations about the future direction of scrutiny, making external connections to lead the public audit system in Scotland and influence future audit approaches.</p>	<p>Clearly show how our audit work is making an impact and contributing to shared outcomes for public audit.</p>



# Our values

How we work is integral to delivering our vision and mission. We put our organisational values at the heart of everything we do.



## Equality

- Treat all people fairly and support them to have the best chance to progress and succeed.
- Broaden our culture of diversity and inclusion, so people are valued and engaged.
- Apply our standards of quality and professionalism to all our work.
- Embed equality in all we do, and support public bodies to address inequalities.



## Independence

- Work in the public interest and for that interest only.
- Be apolitical and work free from interference or influence.
- Safeguard and protect our independence strongly.
- Make objective and evidence-based judgements and recommendations.



## Innovation

- Innovate and continuously improve in all that we do.
- Experiment, try new approaches, learn, share ideas and think differently.
- Be proactive in changing what we do and how we do it.
- Ensure our work is accessible, relevant and efficient.



## Integrity

- Be honest and principled, and act professionally and ethically.
- Be transparent and accurate, and base all actions on evidence and the public interest.
- Protect our honesty and objectivity in the face of pressure, enticements or personal opinions.



## Respect

- Treat people with kindness, courtesy and empathy.
- Build supportive relationships based on trust and honesty.
- Seek to understand, and respect differences of opinion, approaches and background.

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# How we will assess our progress

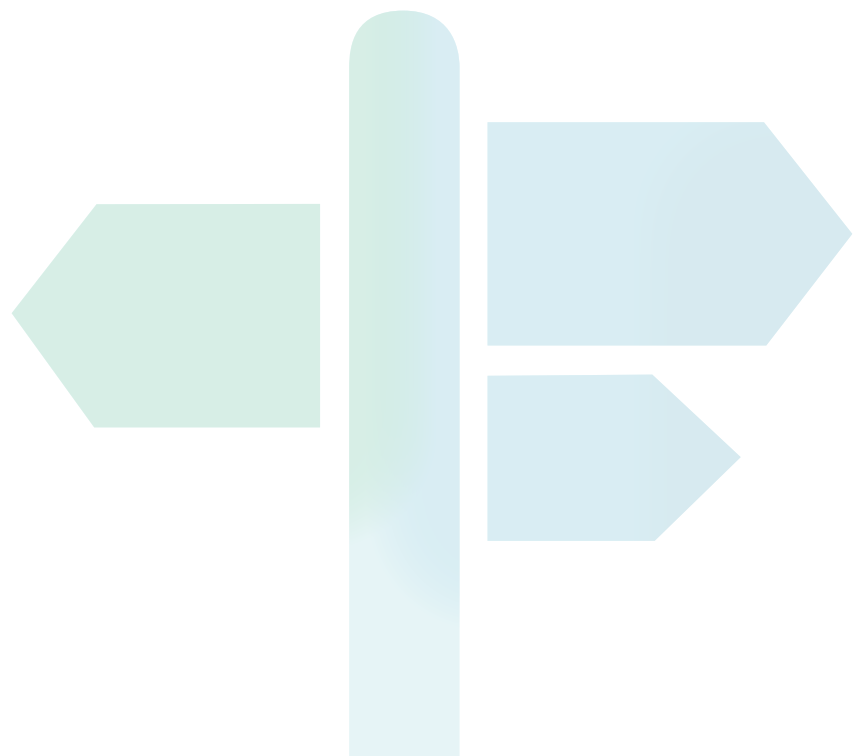
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## Our performance measurement framework covers Public audit in Scotland and this corporate plan.

It focuses on evaluating our impact against the outcomes in Public audit in Scotland and monitoring the delivery of our corporate plan.

Our framework ([page 15](#)) sets out the high-level performance measures for the period of this plan. These will be supported by underpinning actions, measures and targets within our annual business plans. Our annual planning approach ensures our actions and measures are relevant and flexible to emerging and time-limited priorities.

We will report on resources, audit delivery, innovation and learning measures through quarterly performance reports to the Audit Scotland Board. We will report on impact six-monthly to the Auditor General and Accounts Commission, and annually to the Audit Scotland Board.



Impact on public audit outcomes	
Outcomes	Outcome measures
<ul style="list-style-type: none"> <li>Public services in Scotland work better together to target resources more effectively.</li> <li>Financial planning and management are more effective across Scotland’s public services.</li> <li>Public bodies deliver clearer and more transparent reporting.</li> <li>Our recommendations have a positive impact for people in Scotland.</li> </ul>	<ul style="list-style-type: none"> <li>Reach of and engagement with our work.</li> <li>Quality and clarity of our recommendations, good practice and insights.</li> <li>Progress against recommendations.</li> <li>Impact of recommendations in supporting change and improvement.</li> </ul>



Resources	Delivery	Innovation & learning
Key performance measures		
<ul style="list-style-type: none"> <li>Our finances: Spend against budget.</li> <li>Our people: Right skills and capacity to deliver.</li> </ul>	<ul style="list-style-type: none"> <li>Audits delivered on time and on budget.</li> <li>Audit quality assurance results.</li> <li>Progress towards net zero and climate resilience targets.</li> <li>Progress against our equality outcomes.</li> </ul>	<ul style="list-style-type: none"> <li>Innovation driving audit transformation.</li> <li>Application of insights to decision-making, audit delivery and organisational change.</li> </ul>

# Corporate Plan

## 2023-28

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit: [www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

For the latest news follow us on social media or [subscribe to our email alerts](#).



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