

Social Responsibility Strategy

2024–28



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Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility

Foreword

Welcome to our Social Responsibility Strategy for 2024–28

At Audit Scotland, how we do our work is as important as what we do.

We want all aspects of our business to have a positive impact on the communities we're part of, and the people who live and work in them.

Our vision is that public money is well spent to meet the needs of Scotland's people. In Public audit in Scotland, we set out how we will make that vision a reality, through our mission and the outcomes we want our audit work to achieve.

As an employer and a public sector body, we are committed to conducting our business in a responsible, ethical, and sustainable way for our stakeholders, the environment, and the communities we operate in.

We aspire to lead by example with our organisational response to the big issues facing public services, including climate change and tackling inequalities.

Our people also care about making a difference and giving something back to communities. We are committed to supporting them to continue to do this alongside their audit work.

This strategy brings together the range of activities we do in Audit Scotland to fulfil these commitments, and structures them across key pillars; **Environmental, Diversity, Equality, and Inclusion, and Communities.**

This structure will help us ensure that this investment in our people and business is aligned with our audit work and delivers benefits for colleagues, stakeholders, and communities.

Across all of this, we are driven by our organisational values of **equality, independence, innovation, integrity, and respect.**

We will review this strategy annually and challenge ourselves to consider whether we can do more to support others, operate responsibly and increase our impact.

Vicki Bibby
Chief Operating Officer



Our values



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.

Introduction

1. ‘Social Responsibility’ (SR) is about the impact an organisation has on society, the environment, and the economy. Having an effective SR programme contributes positively to stakeholders’ needs as well as adding value for an organisation itself, and ensuring it operates sustainably.

2. Social Responsibility strategies can generate a range of benefits:

- Increased employee engagement.
- More support for local communities and addressing societal challenges.
- Positive stakeholder relationships.
- Improved awareness of an organisation’s purpose and priorities.
- A stronger employer brand.

3. Audit Scotland has a clear vision, mission and outcomes for [Public audit in Scotland](#) and our [Corporate Plan](#) sets out our strategic priorities.

4. Our mission is that public money is well spent to meet the needs of Scotland’s people. Our desired outcomes include that our recommendations have a positive impact for people in Scotland.

5. [In our Corporate Plan 2023-28](#), we aspire to ‘lead by example with our organisational response to key strategic issues facing public services, including climate change, and tackling inequalities’. This is one of the ways that we will develop our people and our business beyond our core audit delivery work.

6. As a public sector organisation, Audit Scotland has a duty to comply with legislative requirements. We aim to lead by example, going beyond minimum legal requirements and demonstrating best practice in both our organisational practices and through our audit work.

7. The Corporate Plan and Audit Scotland’s People Strategy are underpinned by our organisational values of equality, independence, integrity, respect, and innovation.



Aims

8. This strategy provides a clear statement and structure for Audit Scotland colleagues and our stakeholders on:

- What we consider our social responsibility to be in Audit Scotland.
- How we will deliver this.
- How we will measure the impact of this activity alongside delivery of our audit work.

9. The strategy does not include activity on how we are developing audit approaches across related areas, such as climate change and diversity, equality and inclusion.

10. Our social responsibility commitments are structured within three complementary pillars to reflect our aspirations in the Corporate Plan for developing our people and our business, specifically that we ‘lead by example with our organisational response to key strategic issues facing public services, including climate change and tackling inequalities, and identify skills gaps and create more opportunities for staff development.’. They are also reflective of colleagues’ feedback.

11. The pillars supporting this strategy are:

- **Environmental**
- **Diversity, Equality, and Inclusion**
- **Communities**

Structure and activities



Pillar One: Environmental

We aim to be an environmentally responsible public sector organisation, which leads by example through our business practices and audit work, supporting a just transition to a net zero Scotland by 2045. We want to be resilient to the effects of climate change and support the achievement of Scotland's national climate change adaptation outcomes.

How we will deliver:

- [Environment, Sustainability and Biodiversity Plan 2021–25](#)
- [Audit Scotland Green Futures Strategy 2023–28](#).

How we will report on our performance:

- [Environment, Sustainability and Biodiversity Annual report](#)
- Performance against corporate performance measures on progress towards net zero and climate resilience in our annual report.

Leadership of this pillar:

- Green Futures Strategic Group and thematic working groups.
- Director of Innovation & Transformation.

For example:

- We will take a sustainable approach to our estates management ie, redistributing furniture across sites, recycling our office waste, and promoting active travel.
- We will build climate considerations into decisions relating to digital resources and instead of or procurement.
- We will consider how to develop the car lease scheme so that options are limited to only hybrid or electric vehicles.



Pillar Two: Diversity, Equality, and Inclusion

We will lead by example in the public sector through our human rights-based approach to tackling inequalities as an employer. We will meet and exceed our obligations under the public sector equality duty, and widen access to careers in public audit with particular emphasis on under-represented groups (those with disabilities and some socio-economic backgrounds). Finally, we will support and empower our staff forums to drive improvements in our policies and services.

How we will deliver:

- Diversity, Equality & Inclusion Strategy, including equality outcomes.
- [People Strategy 2023–28](#).

How we will report on our performance:

- [Gender Pay Gap report](#).
- [Annual Diversity report](#).
- Mainstreaming Equality progress report (biennially).

Leadership of this pillar:

- Director of Innovation & Transformation.
- Head of Human Resources.
- Head of Organisational Development.
- Equality and Human Rights Strategic Group.

For example:

- Our staff networks play a major role in shaping our diversity and equality approach and outcomes as an employer. We currently have LGBTQ+, Carers Support, Race, Ethnicity and Cultural Heritage (REACH), Managing Menopause, Neurodiversity, and Disability Confident networks.
- We ensure our learning and development programme continues to offer a range of training for all colleagues on diversity and equality matters.
- As part of the workforce planning for 2024/25, business groups are including more opportunities for apprentices and new entry routes into Audit Scotland.



Pillar three: Communities

As a socially responsible organisation, we empower our people to help others, and to give something back to the communities they live and work in. We play an active role in our professional communities on a local and international stage. We create opportunities for people who might not otherwise have them to better understand what we do.

How we will deliver:

- Introduce a Staff Volunteering Policy.
- We will ensure our outputs are accessible, inclusive, and diverse, through delivery of our Communications and Engagement Strategy.
- Refresh our International Strategy.

How we will report on our performance:

- Uptake on volunteering – quarterly People performance report.
- Quarterly and annual reporting on People Strategy to Leadership Group and REMCO respectively.
- Six-monthly and annual reporting on international engagement outcomes.

Leadership of this pillar:

- Direction of Innovation & Transformation
- Head of Human Resources
- Head of Communications
- People Development and Wellbeing Forum.

For example:

- We will introduce a volunteering policy in 2024 which grants all colleagues paid time to carry out charitable or community activities.
- Our Audit Scotland Youth Panel is enabling young people in communities to better understand our work, tell us what matters to them and help shape how we engage with them.
- We will deliver an Insights events programme for 2024/25 to bring more voices into Audit Scotland and share experiences from across local and international communities.

Policies and procedures

- 12.** Effective delivery of this strategy will involve adhering to the range of policies connected to the projects and strategies within the three pillars.
- 13.** All our policies and procedures can be found by colleagues in our Staff Handbook and on SharePoint. Most of our corporate strategies are also available on the Audit Scotland website for stakeholders to view.
- 14.** Policies in our Staff Handbook are reviewed on an annual or two-yearly basis and updated in consultation with our Public and Commercial Services (PCS) union and colleagues.
- 15.** Any changes are then approved by the relevant forum, for example, Leadership Group, Executive Team, our Human Resources and Remuneration Committee or our Board.
- 16.** Creation of new policies should incorporate consideration of whether the activity contributes to effective fulfilment of our social responsibility across one or all the three pillars, alongside other aims.

Organisational culture and our values

- 17.** Our organisational culture should enable and empower colleagues to actively contribute to the activities set out in this strategy.
- 18.** Our 'One Organisation' approach and values provide the basis for our culture. This impacts how everyone experiences Audit Scotland as an organisation, whether as an employee, a potential applicant, a client, stakeholder, or a member of the public.
- 19.** We continue to embed our organisational values into everything that we do, and our Values Charter enables individuals, teams, and business groups to reflect on our values, attitudes, and behaviours, to highlight positive examples of practice and to challenge where appropriate. The Charter can therefore also be applied to activity in our Social Responsibility Strategy.

Communications and engagement

- 20.** We will ensure that this strategy is visible and accessible to colleagues across the organisation, and to external stakeholders on our website.
- 21.** We will capture and communicate the impact of this strategy via the various reporting processes outlined in each pillar, and through communications and engagement plans for specific projects, such as the

Audit Scotland volunteering policy and activity arising from our International Strategy.

How will we assess performance?

Strategy timescale and future review

22. We will assess performance through our established channels identified in the Corporate Plan, People Strategy, Green Future Strategy, Equality Outcomes, and relevant reports ie, quarterly performance reporting.

23. The successful delivery of each of these strategies, and their respective aims, will contribute to the fulfilment of Audit Scotland's Social Responsibility under our defined pillars.

24. We will also report on overall progress against our social responsibility in the Annual report and accounts annually between 2024/25 and 2027/28 as part of the evaluation of our Corporate Plan's aspirations for change.

25. Specifically, that we will assure by leading by example with our organisational response to key strategic issues facing public services, including climate change, and tackling inequalities.

26. Our annual Best Companies survey provides data on how well colleagues believe we are delivering our social responsibility commitments under 'Giving Something Back'. Our continued participation in this survey will provide a key performance indicator for this strategy going forward. Any alternative suppliers in future will include consideration of how we measure colleague satisfaction with this part of our business.

Priorities for 2024–25

- Publish the Social Responsibility Strategy in Summer 2024.
- Finalise and launch the Audit Scotland volunteering policy in Summer 2024.
- Integrate the Social Responsibility Strategy into the suite of corporate reports with clearly defined areas of responsibility for evaluation and performance reporting by Winter 2024.

Social Responsibility Strategy

2024–28



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