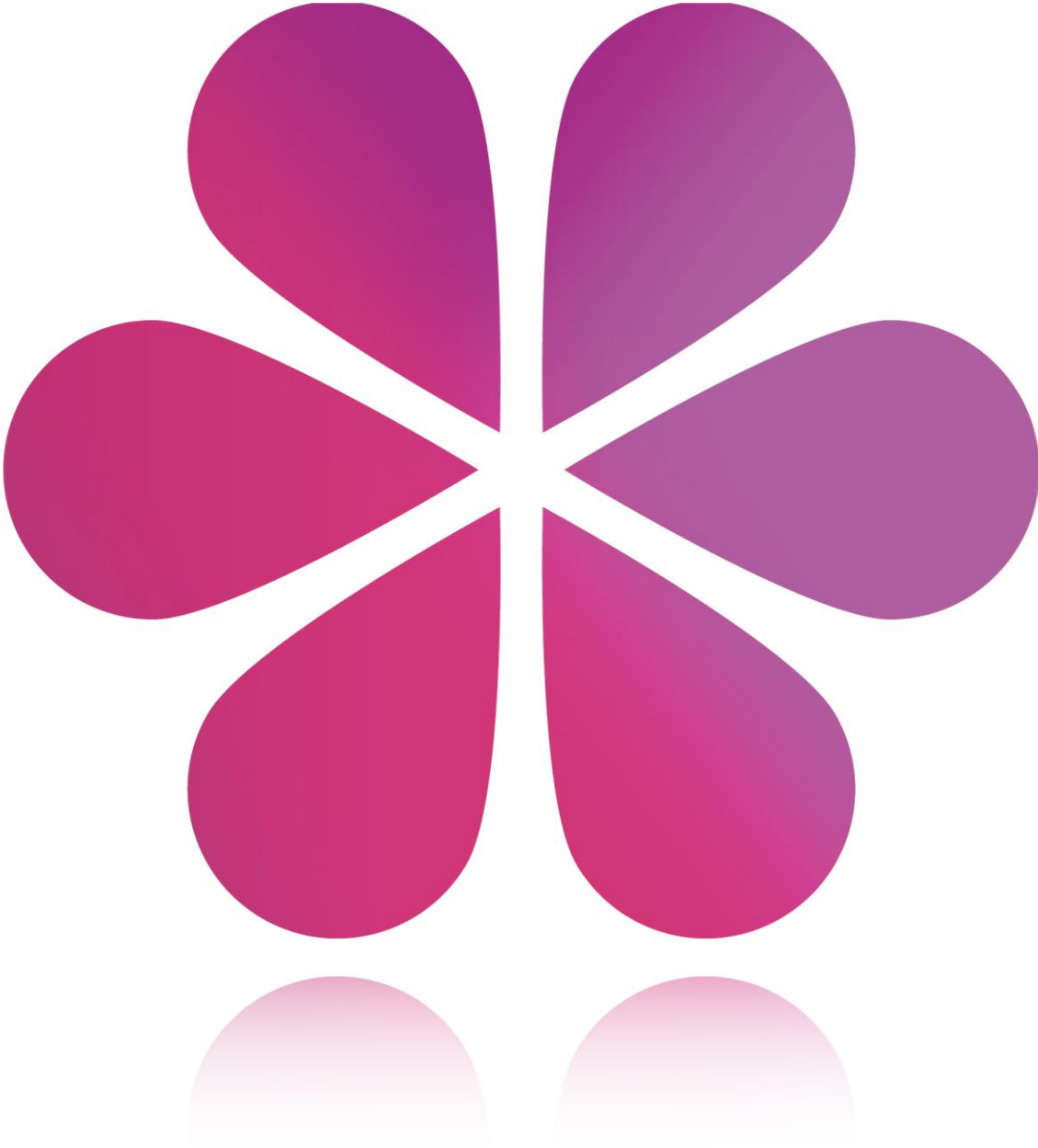


Annual diversity report 2023/24



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Accessibility

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

Key messages

- 1** Audit Scotland produces reports on the [gender pay gap](#) across our workforce, an [equal pay](#) statement for colleagues undertaking work of the same and similar value and this annual diversity report. We are committed to using data to understand whether our efforts to promote diversity and equality across our workforce are delivering results.
- 2** Audit Scotland has a broader level of diversity across the workforce compared to the Scottish population in relation to a number of the protected characteristics.
- 3** At 31 March 2024, a total of 92.5 per cent of colleagues have chosen to declare their ethnicity, with 86.4 per cent being white and 6.1 per cent from an ethnic minority. Statistics show that around 95.4 per cent of the Scottish population report their ethnicity as white and approximately 4.5 per cent from an ethnic minority.
- 4** We continue to receive an increasing number of recruitment applications from candidates who have declared that they are from an ethnic minority; 42.9 per cent in 2024 compared to 24.6 per cent in 2023. 12.5 per cent of all job offers made during 2023/24 were to those from an ethnic minority compared to 7.1 per cent in 2022/23.
- 5** Recent Scottish population data shows 51 per cent of the population are women and 49 per cent are men. In our organisation, 56.8 per cent of employees are women and 43.2 per cent are men. In seven of our nine pay bands, women have higher levels of representation, however, this trend is reversed at the two highest pay bands.
- 6** We have continued to attract **younger** colleagues to Audit Scotland with 7.2 per cent of colleagues represented in the 16-24 age cohort, compared to 7.4 per cent in 2023 and 5.8 per cent in 2022. This underscores our commitment to early years career development and progression.
- 7** The number of colleagues who have reported a **disability** at Audit Scotland has increased slightly from 6.2 per cent in 2023 to 7.0 per cent in 2024. We recognise, however, that employees who have declared a disability remain

under-represented within Audit Scotland's existing workforce compared to the Scottish population and this remains a key priority for us.

Our organisation

On 31 March 2024, Audit Scotland employed 345 people. The majority of our employees are based in Edinburgh and Glasgow, with others based in Inverness and Aberdeen. Many employees now work in a hybrid way, flexibly from home as well as from our offices and on client sites across Scotland.



1. Audit Scotland colleagues work collaboratively across the business. Audit Directors lead portfolios of work that straddle financial audit, performance audit, Best Value reporting, digital audit, innovation and quality, professional support and corporate development. They also have responsibility for professional leadership themes and lead on key projects for development.
2. To support audit teams in delivering high-quality audits efficiently, we are organised across six business groups:
 - **Audit Services** – mainly qualified accountants who specialise in auditing finance and risk across Scotland's public sector.
 - **Performance Audit and Best Value** – a broad range of professionals with specialist knowledge of research, analytics, economics, public policy as well as qualified accountants.
 - **Innovation and Quality** – a collaboration of audit specialists and professional support staff responsible for internal change management initiatives alongside enhancing audit methodologies and delivery.

- **Corporate Services** – specialists in human resources, information technology, communications, corporate finance, governance and business support.
- **Audit quality and appointments** – specialists in audit procurement and quality.
- **Accounts Commission support** – support team of our Accounts Commission members and related work.

3. Colleagues from across all business groups collaborate in the provision of professional technical support for auditing standards, external leadership and audit improvement.

A governance structure exists to support the development of our workforce

4. Our internal people and associated working groups are under development during 2024. This structure is correct as at the snapshot date of the report, 31 March 2024.



Our internal People Focus Group and associated working groups



Introduction

5. Audit Scotland strives to foster a culture in which employees can be themselves, feeling supported and included. We aim to exceed the basic legislative and compliance requirements to ensure we enable all our colleagues to thrive. As an employer we appreciate that everyone has different values, beliefs and personal requirements. We aim to reflect the uniqueness of each person in how we promote fairness and equality.

6. When colleagues across Audit Scotland feel safe, supported and confident in being themselves at work, we gain the benefit of diversity across our workforce. Diversity of thought, expression and belief flows through to the scope of our work and boosts the resilience of our organisation in uncertain and changing times.

7. This is reinforced in Audit Scotland's [Corporate plan 2023-28](#) in which the equality strand ensures our vision and mission in providing effective audit delivery by:

- treating all people fairly and support them to have the best chance to progress and succeed
- broadening our culture of diversity and inclusion so people are valued and engaged
- applying our standard of quality and professionalism to all our work
- embedding equality in all we do, and support public bodies address inequalities.

8. Our values are equality, independence, innovation, integrity and respect.



Equality



Independence



Innovation



Integrity



Respect

9. A values charter has also been developed in partnership with all colleagues. The aspirations and statements within it come directly from the workshops and engagement we have held across Audit Scotland to explore our values in practice. Crucially, it sets out what we believe and

agree it looks like when we are doing our values well, and what it looks like when we're not getting it right.

10. Audit Scotland and its employees provide services to the Auditor General for Scotland and the Accounts Commission for Scotland.¹

11. Information about our employees, specifically in relation to Equality Outcome 2, in which Audit Scotland sets out our commitment to increasing diversity of people and supporting their progression at every level within the organisation, is detailed in this report.

12. In April 2023, we published a [Mainstreaming equalities](#) progress report for 2021-23 which demonstrates our commitment and the actions we are taking to advance equality. New outcomes are currently under development.

13. In order to meet these commitments, we collect, publish and monitor information about the diversity of our staff to help us check that we are supporting a culture of diversity and inclusion and identify areas for continuous improvement.

14. This report meets the requirements of the [Equality Act 2010 \(Specific Duties\) \(Scotland\) Regulations 2012](#). In particular, it responds to the duty to gather and use employee information. The report examines comprehensive data and trends across the different stages of employees' experience of working at Audit Scotland – from the moment individuals apply to work here through to leavers' data, including detailed exit interviews.

15. The employee data analysis supports us in making progress in paying due regard to the public sector equality duty, also known as the general equality duty, more specifically the need to:

- eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by the [Equality Act 2010](#)
- advance equality of opportunity among all people
- foster good relations between different people when carrying out their activities.

16. While the legislative framework sets an important standard, our commitment and aspiration at Audit Scotland goes further.

¹ The Accounts Commission is a ministerially appointed public body and therefore subject to commitments by Ministers to increase the diversity of its members. The Public Appointments Commissioner reports annually on the progress in this regard across public boards. The data in this report therefore does not cover the Accounts Commission.

17. We use this data to identify approaches to support proactively and positively greater diversity and equality. This informs how we reach out to people who may not normally consider a career with us, the purpose of our work and how colleagues can influence change through our audits across the public sector.

18. Unless otherwise stated, all data is at 31 March 2024.

19. During 2023, we published our new [People Strategy 2023-28](#) which includes diversity, equality and inclusion as one of our priorities for our people and their development throughout the organisation.

20. We provide opportunities for younger people to kick-start their working lives through our modern apprentice or school and college leaver training programmes or through joining our graduate training scheme.

21. We are committed to doing better and delivering practical programmes over the coming year that will help increase the voice, representation and confidence of people from diverse backgrounds.

22. We are also currently developing our new diversity, equality and inclusion strategy. This is scheduled to be approved in March 2025 and published in April 2025. We have completed the background scoping and data diagnostic phase of the strategy development process, in line with Business in the Community's diversity and inclusion framework.

23. In developing the emerging strategy, we are engaging with a broad range of internal and external stakeholders. We are also distinguishing more clearly between equality outcomes and wider activity to deliver against the Public Sector Equality Duty, including mainstreaming equality. We have used the evidence from the data diagnostic to inform this. This has helped us be more precise about the areas where we want to focus on with an equality outcome. This should help us to prioritise activity in the areas where we can make the most difference, while also ensuring we keep improving steadily across the board. Through both our equality outcomes and our mainstreaming activity, we have retained content that covers our work as an employer and our audit work.

Diversity monitoring

We strive to ensure that everyone within Audit Scotland is valued and supported as an individual. We are committed to the principles of equal opportunity, fairness and transparency to help develop inclusive approaches to employment policies, practices and personal behaviours.

24. We provide mandatory diversity and equality training to all employees who join Audit Scotland. This is an online training course which covers the awareness of all protected characteristics, discrimination and unfair treatment within a professional environment.

25. Those with line management responsibility also complete a mandatory course covering their responsibilities as a manager in relation to diversity and equality considerations.

26. We also deliver unconscious bias awareness and further unfair treatment training for colleagues involved in recruitment, selection and internal progression through our Career Development Gateway (CDG) process.

27. When applying to work for Audit Scotland, all applicants have the opportunity to complete a confidential, equal opportunities monitoring questionnaire. This part of the application is voluntary and forms no part of the selection process. The information includes age, gender, sexual orientation, disability, ethnic background, religion or belief, and marital status.

28. The HR team holds information on the age and marital status of all employees for pension calculation purposes. All information is held on the electronic HR system and helps Audit Scotland to monitor equality of opportunity, respond effectively and develop processes and policies that meet the needs of our diverse workforce.

29. Employees can view and update their diversity information at any time and are periodically encouraged to do so.

30. The legislation also requires us to state how we use this employee equality data to better perform the equality duty. We have a range of processes to ensure that the information is used for this purpose.

31. The Human Resources (HR) team works together with our Executive Team, Board, Remuneration and Human Resources Committee, People

Focus Group and Public and Commercial Services (PCS) union employee representatives. The data is used to provide assurance, understand how employees are experiencing work and explore opportunities for further improvement.

32. We also have other internal working groups also in place, such as the Disability Confident Working Group, Carers' Group, an LGBTQ+ working group, Race, Equality and Cultural Heritage group, Menopause support group, Neurodiversity support group and an Equalities and Human Rights Steering Group.

33. We investigate circumstances and take action when the information indicates evidence of disproportionality, or when Audit Scotland employee indicators are inconsistent with external indicators. Analysis of employee data also enables us to work to attract higher levels of diversity, for example by advertising vacancies using targeted and diverse job forums to ensure the prospective applicant population is as diverse as possible.

34. During 2024, we introduced enhanced workforce data capture covering social mobility and carer status.

Ethnicity

Employee data capturing ethnicity shows that Audit Scotland has a higher level of diversity across the workforce compared to the Scottish working population.

According to population data, 5.8 per cent of the working population are from an ethnic minority background.² 6.1 per cent of the workforce who have declared their ethnicity at Audit Scotland are from an ethnic minority background.

35. As at 31 March 2024, 92.5 per cent of employees at Audit Scotland had chosen to declare their ethnic origin.

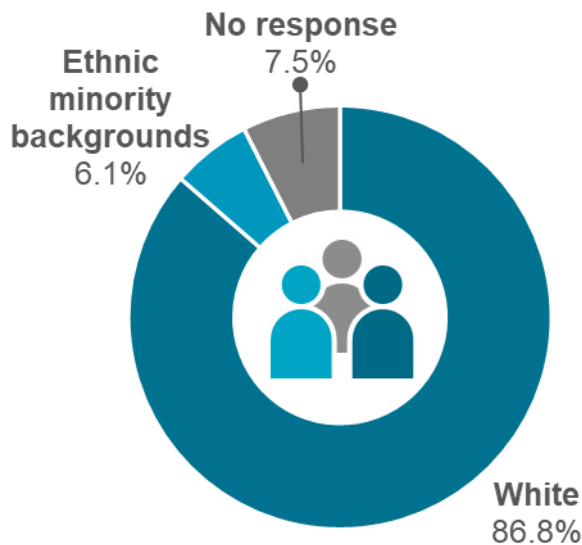
36. 6.1 per cent of the workforce declared that they are from an ethnic minority. This is a minor reduction from 6.8 per cent in 2023 and the preceding two years.

37. Employee data shows that, of the staff who disclosed their ethnicity, 95.4 per cent of the individuals at our senior grades, which includes our band three senior managers and above, declared their ethnicity as white. This represents an increase from 92.9 per cent in 2023.

38. Therefore, 4.6 per cent of the individuals at our senior grades declared that they are from a minority ethnic background.

² [Scottish Surveys Core Questions 2019 - gov.scot \(www.gov.scot\)](http://www.gov.scot).

Ethnicity of Audit Scotland employees



Gender

Recent national population data shows 51 per cent of the Scottish population are women and 49 per cent are men.³

39. In Audit Scotland:

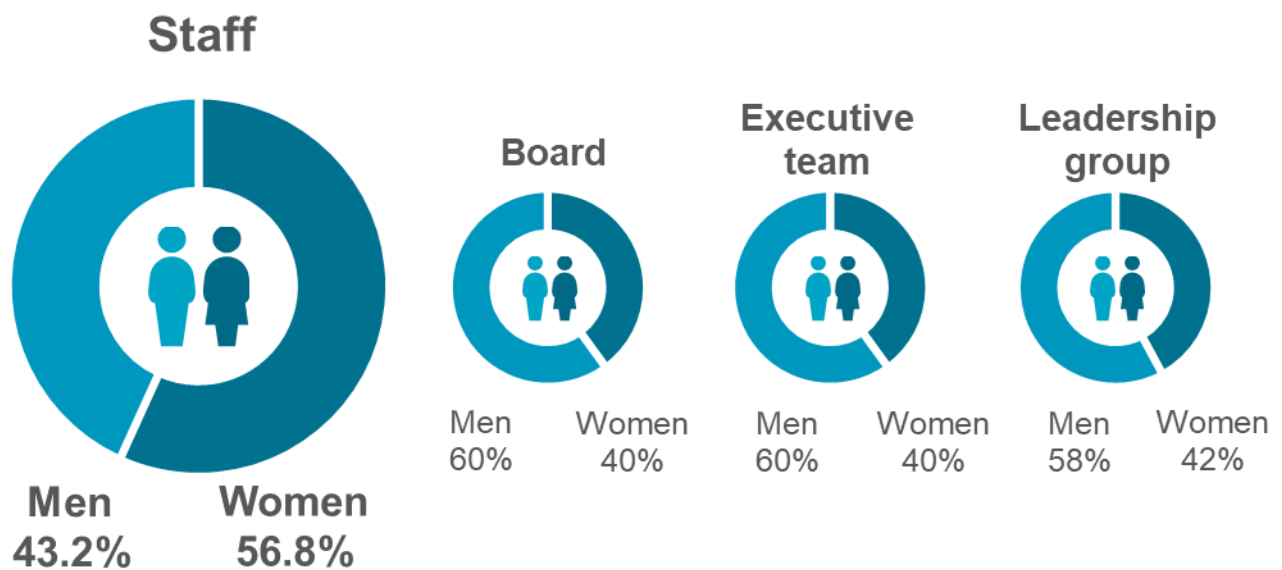
- 56.8 per cent of employees are women (this is broadly equivalent to the figure of 56.5 per cent in 2023) and 43.2 per cent are men (this is broadly equivalent to the figure of 43.5 per cent in 2023).
- In 2022/23, the board comprised of four men (80 per cent) and one woman (20 per cent). In 2023/24, the board comprised of two women (40 per cent) and three men (60 per cent).
- In 2022/23, Audit Scotland's Executive Team had two women (40 per cent) and three men (60 per cent). This remained the same in 2023/24.
- In 2022/23, the leadership group had nine women (42.9 per cent) and 12 men (57.1 per cent). In 2023/24, leadership group had eight women (42.1 per cent) and 11 men (57.9 per cent).

³ scotland.shinyapps.io/sg-equality-evidence-finder/

40. Our [Gender pay gap](#) report for the March 2024 snapshot shows an improvement in our gender pay gap.

41. It is recognised there needs to be ongoing efforts to achieve gender equality across the organisation at senior levels. All appointments are made on merit through a competitive recruitment process and through the development of our diversity, equality and inclusion strategy we will consider action to address this.

Gender of Audit Scotland employees



Flexible working

Audit Scotland promotes a culture of flexible working, with 31 per cent of employees working a non-standard pattern;⁴ this is an increase in comparison to the workforce data from 2023 where 27.1 per cent of the workforce worked a non-standard pattern. Non-standard patterns include part-time working, annualised hours, compressed hours and term-time working.

42. We have flexible working policies in place such as Hybrid Working Policy, a Right to Disconnect Policy and a Flexitime Policy. These policies provide staff with the option to choose working patterns which can accommodate their individual circumstances.

⁴ We define a standard pattern of working as being the full-time contracted hours of 36.25hrs each week worked across Monday through Friday at 7.25hrs each day, subject to the flexibility offered within our flexitime policy.

43. Audit Scotland is an accredited [Carer Positive Employer](#). We have an ongoing commitment to supporting and encouraging flexible working, for both working patterns and work location. We also provide support to carers through a dedicated support group (which meets regularly throughout the year), by investing in management development and through our compassionate and emergency leave policies.

44. In 2024, Audit Scotland introduced five days' paid carer's leave for staff with caring responsibility for dependants, which exceeds the current minimum statutory requirements.

Age

The table below shows the comparison between Audit Scotland employees in different age groups and the Scottish working population (those aged 16-64).⁵

45. The percentage of employees in the 16-24 age group is lower than the Scottish working population.

46. The percentage of staff in the 16-24 age group at 7.2 per cent, is broadly equivalent to the figure in 2023, 7.4 per cent.

47. The percentage of employees in the 25-49 age group is higher than the Scottish working population and the percentage in the 50-64 age group is lower than the Scottish working population.

Comparison between Audit Scotland employees and the Scottish

| Age | Audit Scotland % | Age | Scottish Working Age Population % |
|-------|------------------|-------|-----------------------------------|
| 16-24 | 7.2 | 16-24 | 17 |
| 25-49 | 63.8 | 25-49 | 49 |
| 50-64 | 29.0 | 50-64 | 34 |

48. Audit Scotland is continuing to attract younger people. Our professional trainee programme continues to attract strong candidates,

⁵ Data on Audit Scotland employees age 65+ has not been included in the table for comparative purposes. Scottish working population figures from Scottish Government Equality data – [National Records for Scotland. Mid-Year Estimate 2022](#).

and we have continued to recruit to our school and college leaver programme. Our school and college leaver programme supports those leaving school or college to work while gaining a professional accountancy qualification through the Institute of Chartered Accountants Scotland.

49. Audit Scotland's HR team regularly review the attraction strategy for the early careers programmes. We have partnered with an organisation to deliver a digital attraction method to promote our early careers programmes and attract further interest from a diverse range of candidates. This has resulted in a significant increase in both volume and diversity of applications for both our graduate, school and college leaver programmes.

50. During 2024, we will have two modern apprentices in our Business Support services team, who will be on a programme of work experience across our Corporate Services teams (HR, Digital and Communications) to gain a business wide level of experience.

51. In 2024, we also introduced a new position at this level to provide administrative support to the Accounts Commission support team and we have introduced a new modern apprenticeship route in Data Analytics within our Innovation and Quality business group.

52. Further modern apprenticeship recruitment is also anticipated over the course of the next 12 months.

Disability

According to population data, 20.7 per cent of the Scottish working population has a disability.⁶

The percentage of employees who have reported a disability at Audit Scotland has continued to increase to 7 per cent in 2024 from 6.2 per cent in 2023, and 4.9 per cent in 2022.

Audit Scotland has Disability Confident Employer Status (Level 2). Our Disability Confident working group uses that framework to review any actions and ensure we are promoting best practice in this area.

53. Audit Scotland works with health professional partners to ensure risk assessments and/or reasonable adjustments are considered and put in place prior to a new employee joining us, or at any point during their career.

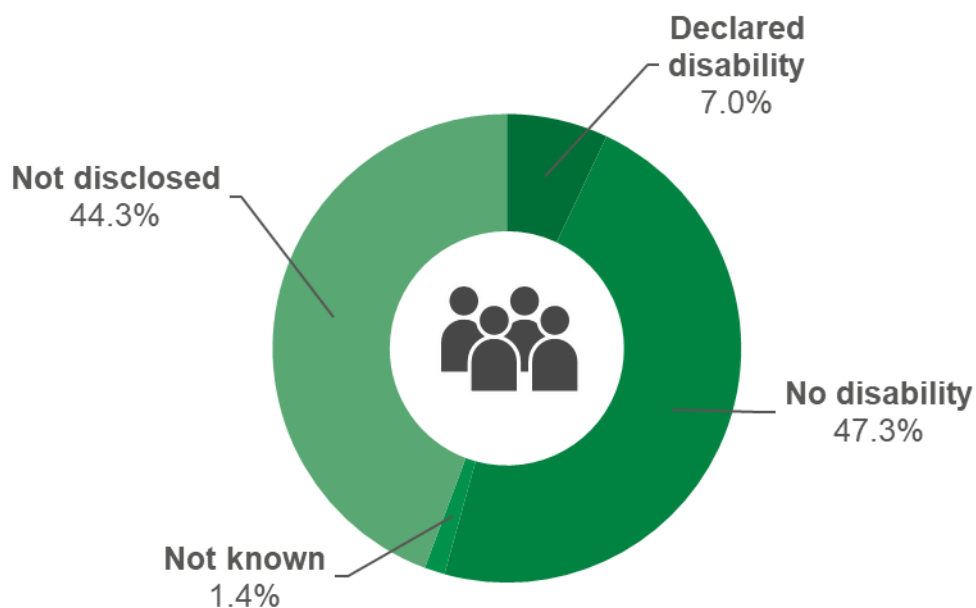
⁶ [Scottish Surveys Core Questions 2019 - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/scottish-surveys-core-questions-2019/pages/2019-core-questions-2019.aspx).

54. New employees are asked to confirm whether they consider themselves to have a disability. This allows us to put in place any reasonable required adjustments. Disclosing this information is voluntary, and 44.3 per cent of employees have chosen not to disclose information on this protected characteristic, a decrease from 56.2 per cent in 2023.

55. It is acknowledged that when representation of employees who have declared a disability is compared to the population data, this group remains under-represented at Audit Scotland.

56. Further information relating to disability status within our salary structure, can be found in our [Equal Pay statement](#) published in 2024.

57. Given the under-representation of existing employees who have declared a disability, Audit Scotland is committed to working closely with the internal Disability Confident Working Group to explore ways to encourage disclosure of disability status with existing colleagues and looking at how we can continue to increase diversity of our workforce and candidate pool in recruitment.



Sexual orientation

According to findings from the 2022 Scottish Census,⁷ 87.8 per cent of those aged 16+ identified as heterosexual and 4 per cent identified as LGB.

The percentage of employees who have disclosed their sexual identity at Audit Scotland as heterosexual is 83.5 per cent and the percentage of employees who have disclosed their sexual identity as LGBO is 4.3 per cent.

58. 87.8 per cent of colleagues across Audit Scotland have chosen to disclose their sexual orientation on our HR system, therefore 12.2 per cent of colleagues have chosen not to disclose their sexual orientation at Audit Scotland.

59. Audit Scotland has an internal LGBTQ+ working group who are working together to ensure we are a truly inclusive employer. We want to help ensure that we remain a workplace where all employees are accepted without exception, regardless of their sexual orientation, and our policies and processes remain inclusive and considerate.

Religion or belief

According to findings from the 2022 Scottish Census,⁸ 51.1 per cent of people in Scotland were reported not to belong to any religion, 20.4 per cent were reported as belonging to the Church of Scotland and 13.3 per cent were reported as being Roman Catholic, 5.1 per cent declared as 'other Christian' and 2.2 per cent declared as Muslim.

60. 84.9 per cent of employees have declared their religion or belief.

61. 47.8 per cent do not associate with any religion. 12.2 per cent associate with the Church of Scotland and 12.8 per cent with the Roman Catholic Church. 2.9 per cent of our employees have declared their religion as Muslim and 9.2 per cent declared other religion or belief.

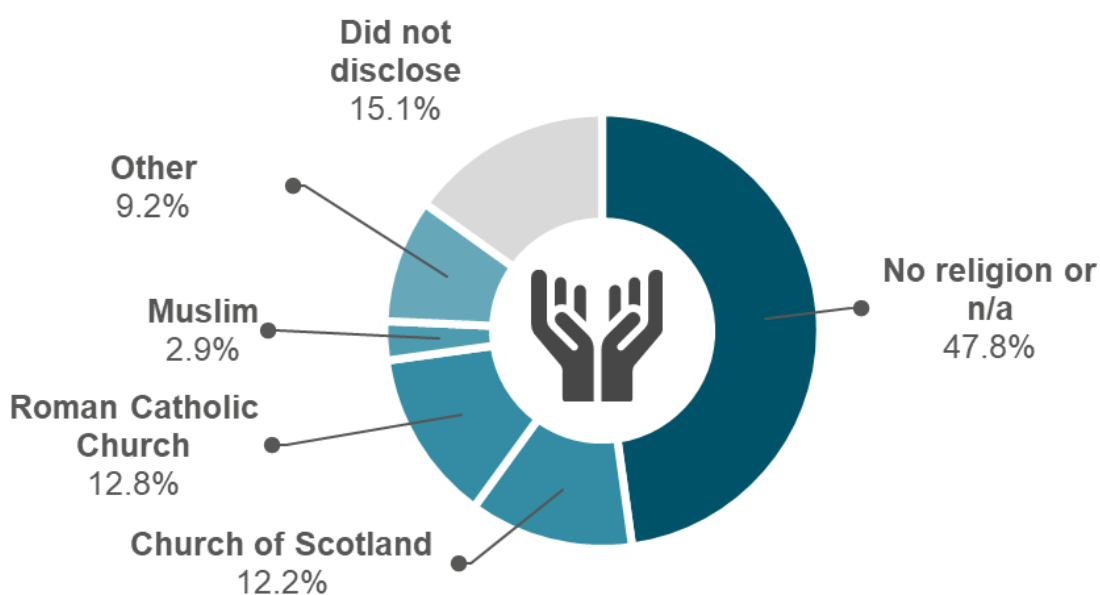
⁷ [Scotland's Census 2022 - Sexual orientation and trans status or history | Scotland's Census \(scotlandscensus.gov.uk\)](https://scotlandscensus.gov.uk).

⁸ [Scotland's Census 2022 - Ethnic group, national identity, language and religion | Scotland's Census \(scotlandscensus.gov.uk\)](https://scotlandscensus.gov.uk).

62. We provide mandatory diversity and equality training to all employees who join Audit Scotland which also covers discrimination on the basis of religion or belief. We are very flexible in the way that individuals can book their annual leave, enabling colleagues who observe key dates in their religious calendar to engage in such events and occasions.

63. During 2023/24, more of our colleagues have been sharing experiences of their different religious celebrations through our internal staff publication, our internal Viva Engage channel and on our SharePoint news pages.

Religion or belief of Audit Scotland employees



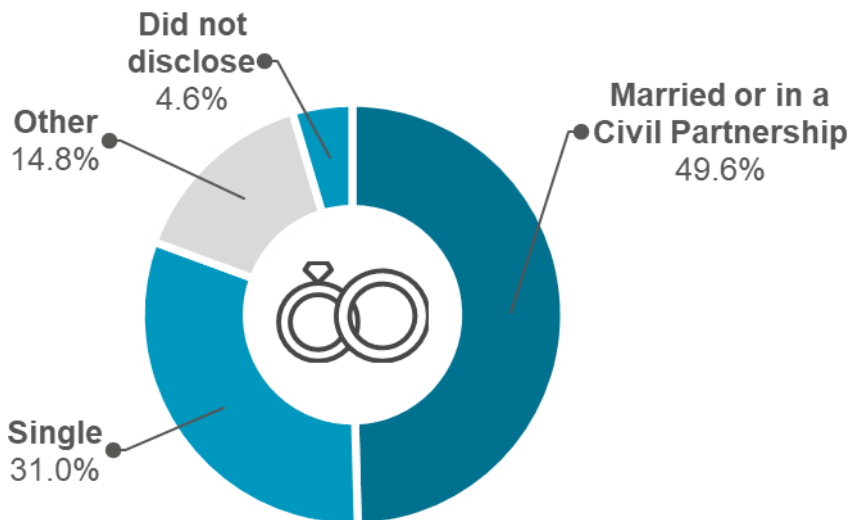
Marital status

64. 95.4 per cent of employees have provided marital status information.

65. Just under half of all employees, 49.6 per cent, are married or in a civil partnership and 31 per cent are single.

66. 14.8 per cent of our employees declared that they are either cohabiting, with a partner, widowed, divorced, separated.

Marital status of Audit Scotland employees



Pregnancy, maternity and paternity

Between 1 April 2023 and 31 March 2024, five women took maternity leave throughout the year.

The average leave taken by employees was 10.4 months. This increases to 11.4 months when annual leave before or after maternity leave is taken into account.

This is slightly higher than in 2022/23 when the average leave taken by employees was 9.78 months and 9.8 months when annual leave was also taken into account.

67. Audit Scotland has an enhanced maternity provision with women on maternity leave receiving the first 27 weeks of leave on the equivalent of full pay, followed by 12 weeks of statutory maternity pay.

68. All five of the women who have taken maternity leave have taken in excess of the ordinary maternity leave provision and were able to return to their original roles.

69. Audit Scotland has an enhanced paternity provision in addition to the two weeks of leave provided by statute. Qualifying employees (those with 26 weeks' service or more) are eligible for two additional weeks of parental leave and therefore a total of four weeks' paid leave in total. The two weeks of statutory paternity leave and additional two weeks occupational paternity leave may be taken flexibly over the 52-week period following the birth of a child. During 2023/24, nine men took a period of paternity leave.

70. In addition, new parents can elect to share a period of leave. In line with Audit Scotland policy, eligible employees (those who satisfy the minimum earnings and service thresholds) can opt to share 37 weeks of pay and 50 weeks of leave. Leave may be taken as a continuous block or in alternating blocks. The number of individuals who have exercised their right to shared parental leave in 2023/24 is too low to disclose.

Recruitment

Audit Scotland strives to ensure the recruitment process is inclusive and accessible to all applicants. Candidate assessment is based purely on the ability to carry out the job.

71. Vacancies are advertised throughout the UK on numerous recruitment websites such as Indeed, LinkedIn, MyJobScotland, Public Finance Scotland, University job boards and our own careers website. Twice a year we advertise our Disability Confident status in Enable magazine. We also appear in the Living with Disability publication each spring.

72. Where the number of employees with a protected characteristic is fewer than five, and the information is sensitive or personal, we have not specified the number in order to maintain confidentiality and to avoid individuals being identified.

73. Full details about recruitment and each protected characteristic is provided in Appendix B of this report. A summary analysis is detailed in the following paragraphs.

74. During 2023/24, there were 36 recruitment campaigns, with 30 external and 36 internal appointments made. Recruitment activity remains broadly similar to the 41 recruitment campaigns during 2022/23.

75. We received a total of 1,242 applications for the vacancies advertised in 2023/24 which is 410 more applications than in 2022/23.

76. Women made up 48.1 per cent of the applicant population and a majority of offers were made to women (56.1 per cent) in 2023/24.

77. In respect of candidates who stated they belonged to an ethnic minority, 12.5 per cent were made offers in 2023/24, this is an increase from 7.1 per cent in 2022/23.

78. Candidates who identified as LGBO made up 9.7 per cent of the applicant population and comprised 10.6 per cent of offers made in 2023/24.

79. Candidates who declared a disability comprised 5.7 per cent of the applicant population and 4.5 per cent of the offers made in 2023/24. While we acknowledge that the levels of representation within the applicant population are significantly below population levels, it is encouraging that it

has not created a significant imbalance on applicant success at offer stage.

80. During 2022/23, the HR team has been exploring new avenues for attraction to increase diversity at Audit Scotland. This has included advertising on specialist diversity job boards, and our employees sharing their experiences of working at Audit Scotland through external articles and on social media.

81. We also have application mentorship so that applicants belonging to an under-represented or marginalised group can proceed with confidence that Audit Scotland encourages visibility, diversity and inclusion across the organisation.

Promotions

82. There were 37 permanent promotions made in the year 2023/24. Promotions are achieved at Audit Scotland through a successful recruitment campaign, or successful next step panel discussions with our trainee auditors who reach qualified status.

83. In 2023/24, 12 employees received an acting up or additional responsibility allowance and two colleagues successfully moved to a higher pay zone through the Career Development Gateway (CDG) process.

84. It is notable that of the 37 permanent promotions made across Audit Scotland, 56.8 per cent were women and 43.2 per cent were men.

85. Of those staff who were promoted and disclosed their ethnicity, 91.7 per cent were white and 8.3 per cent belonged to a minority ethnic group, which is higher than the representation within the Scottish working population.

86. Of the 12 employees receiving an acting up or additional responsibility allowance, 75 per cent were women, this is an increase from 63.2 per cent in 2022/23.

87. Data about other protected characteristics and promotions has not been included given the low numbers involved.

Training

88. Over the course of 2023/24, Audit Scotland scheduled 201 formal learning events, with 5,202 places taken by colleagues. This works out as an average of 18.5 training days per person, and of the training data recorded, 60.2 per cent were women and 39.8 per cent were men.

89. We have continued to schedule training on the most popular working days to support attendance for those on flexible working contracts, and the

data suggests that this is successful with those working flexibly still able to attend training.

90. During 2023/24, we also delivered the majority of our training in a hybrid way ensuring wider accessibility to our colleagues.

Leavers

91. During 2023/24, 20 employees resigned from Audit Scotland and there were 34 leavers in total including the end of fixed-term contracts and retirements. Of the resignations, 55 per cent were from women.

92. Audit Scotland invites employees who are leaving the organisation to join us for an exit interview. We have reviewed this data and examined the reasons for leaving and this does not appear to be related to any of the protected characteristics.

Summary and conclusion

93. Audit Scotland has been fully committed to the principles and practice of diversity and equality from its inception in 2000. Each year we analyse our workforce data so that we can identify trends, disproportionality and opportunities for further improvement. We are responsive to societal trends over time and our approach to diversity and equality continues to evolve.

94. We recognise the value in having diverse teams to bring a diverse perspective and different thinking across the organisation and throughout all of our work.

95. Our analysis of the data within this year's diversity report indicates that our policies and practices appear to be supportive of the equality protected characteristics. We have identified some areas where the data analysis suggests further examination is useful and, where applicable, have detailed this throughout the report and in the following Appendix.

96. It is positive to note that the percentage of women who have been promoted has continued to increase, with higher levels of representation in seven of our nine pay bands, with the exception of the two most senior pay bands.

97. The volume of recruitment applicants declaring a disability has reduced in 2023/24 compared to 2022/23 and we will explore options for further positive action to continue to increase the number of applicants from those declaring a disability. It is acknowledged employees who have declared a disability remain under-represented within Audit Scotland's workforce compared to the Scottish working population and this remains a key priority for us.

98. The number of staff working on flexible contracts in 2023/24 has continued to rise. We anticipate it is likely that this trend will continue due to recent legislative changes in which the service-based eligibility to make a flexible working request has been removed, in addition to a maximum increase of two flexible working requests now permitted in a year.

99. Collecting good quality data about our workforce, individuals who choose to apply to join Audit Scotland and those who leave us is important. Employees are encouraged to update the HR system at any time if they have any change in circumstance. This is voluntary and not all employees choose to disclose all of this information. We will continue to encourage our employees to disclose personal information to improve the extent and overall analysis of our workforce information. Specifically, we

will encourage employees to update information in relation to disability status, which out of all statistics, has the highest number of employees choosing not to disclose information.

100. The data within this report will be shared and discussed with the various groups and committees, including our PCS union employee representatives, Leadership Group and our Remuneration and Human Resources Committee.

101. We will provide our next report in 2025, and this will include a commentary on the steps we continue to take to build on our strengths across diversity and equality in our workforce.

102. The information in this report and our work in the coming year will all continue to support with mainstreaming equality and developing Audit Scotland's revised equality outcomes for 2023-28 and our Diversity, Equality and Inclusion Strategy.

Appendix

Diversity and equality monitoring

For certain characteristics, some employees have not provided a response or prefer not to provide the information. Completion of this information is voluntary.

Appendix A. Audit Scotland employee profile

The data presented in this table is as at 31 March 2024

| Equality strand | March 2024 (345 employees) | March 2023 (340 employees) | March 2022 (327 employees) | Scottish Population ¹ | Comments |
|------------------|---|---|--|--|--|
| Ethnicity | The percentage of minority ethnic is 6.1% No response rate is 7.5% | The percentage of minority ethnic is 6.8% No response rate is 6.4% | The percentage of minority ethnic is 7% No response rate 4% | 95.4% of the Scottish population is White 76.7% are White 12.1% are White British 1.6% are White Polish and 5% account for Other White 4.5% of the Scottish population are minority ethnic | Audit Scotland has a higher representation of ethnic minority employees compared to the Scottish working population. |
| Gender | 43.2% of our employee are men and 56.8% are women | 43.5% of our employee are men and 56.5% are women | 43.1% of employees are men and 56.9% are women | 49% of the population are men and 51% are women | Audit Scotland has a higher percentage of women than men employees and it has been consistent for |

| Equality strand | March 2024 (345 employees) | March 2023 (340 employees) | March 2022 (327 employees) | Scottish Population ¹ | Comments |
|-------------------------|---|---|--|--|--|
| | | | | | the last 3+ years. |
| Age | 16-24 (7.2%) | 16-24 (7.4%) | 16-24 (5.8%) | 16-24 7.8% | Compared to the Scottish working population, we have less in the 16-24 and 50-64 age groups and more in the 25-49 age group. |
| | 25-34 (27.2%) | 25-34 (26.2%) | 25-34 (26%) | 25-34 7.6% | |
| | 35-49 (36.5%) | 35-49 (38.7) | 35-49 (37.9%) | 35-49 12.7% | |
| | 50-64 (29.0%) | 50-64 (26.2%) | 50-64 (29.1%) | 50-64 0.9% | |
| | | 65+ (1.5%) | 65+ (1.2%) | 65-74 13.4% | |
| | | | | | |
| Disability | Disability increased at 7.0% 47.3% of employees did not consider themselves to have a disability 44.3% of employees preferred not to say/did not disclose any information | Disability increased at 6.2% 36.2% of employees did not consider themselves to have a disability 57.6% of employees preferred not to say/did not disclose any information | Disability increased slightly at 4.9% 19.9% of employees did not consider themselves to have a disability 75.2% of employees preferred not to say/did not disclose any information | 32% of adults had a long-term limiting mental or physical health condition or disability | The percentage of employees reporting a disability has increased to 7% but is still considerably lower than the Scottish working population. |
| Flexible working | 31.0% of employees are on a flexible working contract, representing an increase | 27.1% of employees are on a flexible working contract, representing an increase | 25.1% of employees are on a formal flexible working contract. This is a reduction compared to | n/a | There has been an increase in the number of employees working less than full-time hours or on a |

| Equality strand | March 2024 (345 employees) | March 2023 (340 employees) | March 2022 (327 employees) | Scottish Population ¹ | Comments |
|---------------------------|---|--|---|---|---|
| | from the previous year | from the previous year | the last two years. | | flexible working contract. |
| Sexual orientation | 83.5% heterosexual 4.3% LGBO 12.2% preferred not to say/no response | 84.4% heterosexual 3.8% LGBO 11.8% preferred not to say/no response | 84.1% heterosexual/ 3.7% LGBO 12.2% preferred not to say/no response | 95.3% heterosexual/ 2.6% gay, bisexual or other 2.1% preferred not to say/no response | Predominantly employees are heterosexual, however there has been an increase in the number of colleagues declaring as LGBO. |
| Religion or belief | 47.8% no religion or n/a 12.2% Church of Scotland 13.8% Roman Catholic 2.9% Muslim 9.3% another religion 15.1% prefer not to say/no response | 48% no religion or n/a 12.9% Church of Scotland 13.5% Roman Catholic 2.9% Muslim 7.4% another religion 5.6% prefer not to say 9.7% no response | 45% no religion or n/a 13.8% Church of Scotland 13.1% Roman Catholic 3.1% Muslim 7% another religion 6.7% prefer not to say 11% no response | 50.1% no religion or n/a 23.2% Church of Scotland 14.3% Roman Catholic 12% Other religions | Religion data in the workforce remains fairly steady since 2022. |

| Equality strand | March 2024 (345 employees) | March 2023 (340 employees) | March 2022 (327 employees) | Scottish Population ¹ | Comments |
|-----------------------|---|---|--|----------------------------------|--|
| Marital status | 49.6% married/civil partnership 31.0% single 14.8% (other) 4.6% did not disclose | 50.3% married/civil partnership 32.9% single 3.8% cohabiting 3.2% divorced or separated 5.9% unmarried partner 1.2% widowed 2.6% did not disclose | 51% married/civil partnership 35% single 3.7% cohabiting 3.4% divorced or separated 6% unmarried partner 0.9% widowed | n/a | Marital status percentages have remained similar since 2022. |

Appendix B. Recruitment and selection

The following table is our position in terms of protected characteristics and internally and externally advertised vacancies between 1 April 2023 and 31 March 2024. During this period, there was a total of 36 campaigns, with 36 internal appointments and 30 external appointments made.

| Equality strand | 2023/24 | 2022/23 | 2021/22 | 2020/21 |
|------------------|--|--|---|---|
| Ethnicity | Of all the applications received (1,242), 42.9% were from ethnic minorities, 17.5 % were shortlisted and 12.5% of all offers made were to ethnic minorities | Of all the applications received (832), 24.6% were from ethnic minorities, 12.6% were shortlisted and 7.1% of all offers made were to ethnic minorities | Of all the applications received (519), 17.9% were from ethnic minorities. 9.3% of all shortlisted applicants and 7.3% of all appointments made were to ethnic minorities As a % of applications received, 3.9% minority ethnic group applicants were shortlisted and 0.6% appointed | Of all the applications received (856), 14.3% were from ethnic minorities. 6.7% of all shortlisted applicants and 8.7% of all appointments made were to ethnic minorities As a % of applications received 0.9% minority ethnic group applicants were shortlisted and 0.2% appointed. |
| Gender | Applications received: men (50.7%), women (48.1%). The balance chose not to disclose this information. 57.6% of the applications received from women were shortlisted and 56.1% appointed. | Applications received: men (54.2%), women (44.0%). The balance chose not to disclose this information. 53.8% of the applications received from women were shortlisted and 50% appointed. | Applications received: men (45.3%) and women (53.2%). The balance chose not to disclose this information. 65.1% of the applications received from women were shortlisted and 63.4% appointed. As a % of total applications received 27% of | Applications received: men (54.1%) and women (45.9%). The balance chose not to disclose this information. 43.3% of the applications received from women were shortlisted. As a % of total applications received 1.2% of women were appointed. |

| Equality strand | 2023/24 | 2022/23 | 2021/22 | 2020/21 |
|-------------------|---|--|---|--|
| | | | women were shortlisted and 5% appointed. | |
| Age | <p>16-24 (34.6%)</p> <p>25-34 (39.0%)</p> <p>35-49 (20.9%)</p> <p>50+ (5.1%)</p> <p>Not disclosed (0.4%)</p> <p>The highest % of applications shortlisted were from those aged 25-34, followed by 35-49</p> <p>The highest % appointed were from those aged 25-34 followed by 35-49</p> | <p>16-24 (29.5%)</p> <p>25-34 (29.5%)</p> <p>35-49 (24.0%)</p> <p>50+ (6.6%)</p> <p>Not disclosed (10.4%)</p> <p>The highest % of applications shortlisted were from those aged 35-49, followed by 16-24</p> <p>The highest % appointed were from those aged 35-49 followed by 25-34</p> | <p>16-24 (28%)</p> <p>25-34 (30.4%)</p> <p>35-49 (31.8%)</p> <p>50+ (9.6%)</p> <p>Not disclosed (0.2%)</p> <p>The highest % of applications shortlisted from those were 35-49, followed by 25-34.</p> <p>The highest % appointed from those received were from those in the age range 25-34, followed by 35-49.</p> | <p>16-24 (42.3%)</p> <p>25-34 (22.4%)</p> <p>35-49 (24.7%)</p> <p>50+ (10.6%)</p> <p>The highest % of applications shortlisted from those were 16-24, followed by 35-49.</p> <p>The highest % appointed from those received were from those in the age range 35-49, followed by 16-24.</p> |
| Disability | <p>5.7% of total applicants declared themselves as having a disability.</p> <p>As a % total of applications shortlisted, 5.1% of applications declared they had a disability.</p> <p>As a % total of applicants appointed, 4.5% were appointed.</p> | <p>7.1% of total applicants declared themselves as having a disability.</p> <p>As a % total of applications shortlisted, 12.1% of applications declared they had a disability.</p> <p>As a % total of applicants appointed, 8.9% were appointed.</p> | <p>5.2% of total applicants declared themselves as having a disability.</p> <p>As a % of total applications shortlisted, 4.2% were shortlisted.</p> <p>As a % of total applicants appointed, 2.4% were appointed.</p> | <p>3.9% of total applicants declared themselves as having a disability.</p> <p>As a % of total applications shortlisted, 5% were shortlisted.</p> <p>As a % of total applicants appointed, 4.4% were appointed</p> |

| Equality strand | 2023/24 | 2022/23 | 2021/22 | 2020/21 |
|---------------------------|--|--|--|--|
| Religion or belief | <p>Applications: n/a or no religion (36.9%), Roman Catholic (10.8%), Church of Scotland 5.5%).</p> <p>As a % of applications received, the highest % shortlisted were those with no religion, followed by Roman Catholic and Church of Scotland.</p> | <p>Applications: n/a or no religion (52.5%), Roman Catholic (10.5%), Church of Scotland 6.6%).</p> <p>As a % of applications received, the highest % shortlisted were those with no religion, followed by Roman Catholic and Church of Scotland.</p> | <p>Applications: n/a or no religion (53.1%), Roman Catholic (10.6%), Church of Scotland (8.9%).</p> <p>As a % of applications received, the highest % shortlisted were those with no religion. Followed by Roman Catholic and Church of Scotland.</p> <p>As a % of those appointed the highest % were those with no religion, followed by Roman Catholic and those who had selected 'prefer not to say'.</p> | <p>Applications: n/a or no religion (51.1%), Roman Catholic (12.7%), Church of Scotland (14.4%).</p> <p>As a % of applications received, the highest % shortlisted were those with no religion. Followed by Roman Catholic and Church of Scotland.</p> <p>As a % of those appointed the highest % were those with no religion, followed by Roman Catholic.</p> |
| Sexual orientation | <p>Applications: 82.2% heterosexual 9.7% LGBO 8.1% prefer not to say/no response</p> | <p>Applications: 84.7% heterosexual 7.8% LGBO 7.5% prefer not to say/no response</p> | <p>Applications: 85.7% heterosexual/ 7.9% LGBO 6.4% prefer not to say/no information</p> | <p>Applications: 87% heterosexual/ 6.9% LGBO 6.1% prefer not to say.</p> |

Annual diversity report

2023/24



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