

Gender pay gap

31 March 2025



 AUDIT SCOTLAND

Prepared by Audit Scotland
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Key messages

- 1 For the first time, the gender pay gap at Audit Scotland favours women ahead of men. When all staff are taken into account, women earn £1 for every 97 pence that men earn, when comparing median hourly rates.
 - 2 The median hourly wage for men is 3.33 per cent lower than that for women. This shows significant progress over the past six years; at 31 March 2019, women were earning 15.71 per cent less than men when evaluated by the same measure.
 - 3 At most pay bands women now comprise the majority of staff, or the pay band has an even gender distribution. The exceptions are at entry level, modern apprentice and those in senior manager posts at band three.
 - 4 When we examine our part-time median pay gap, women earn 92 pence for every £1 that men earn when comparing median hourly wages.
 - 5 There is a higher level of representation of part-time women in more junior-level roles compared to men. Part-time women accounted for 81.13 per cent of all part time staff, in contrast to men who comprised 18.87 per cent.
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Gender pay gap

Introduction and background

1. Audit Scotland is committed to independent audit. Our values are at the heart of everything we do, from how we plan our business and approach our audits, to how we behave and treat people.



We firmly believe in the principle of equality for all employees, regardless of sex, race, religion or belief, age, marriage or civil partnership, pregnancy or maternity, sexual orientation, gender reassignment or disability. We have a clear policy of paying employees equally for the same or equivalent work, regardless of their sex (or any other characteristic as set out).

2. Under the [Equality Act 2010 \(Specific Duties\) \(Scotland\) Regulations 2012](#), Audit Scotland are listed as a public body which must adhere to these regulations. Gender pay gap reporting is a requirement intended to spur organisations into addressing inequality between men and women at work.

3. As a listed authority, we publish information on the percentage difference among our employees between men's average hourly pay (excluding overtime) and women's average hourly pay (excluding overtime).

4. We published our [Diversity, equality and inclusion strategy for 2025–29](#) in April 2025. Our strategy sets out a shared vision for diversity, equality and inclusion in public audit – to be leaders in the Scottish public sector.

5. Audit Scotland's workforce, at the snapshot date of 31 March 2025 comprises of 351 full pay employees.¹ Of this total, 160 are men (45.58 per cent of the workforce) and 191 women (54.42 per cent of the workforce).

¹ This is a technical term used to define the cohort of employees used for the analysis of pay and is designed to ensure that all employer organisations calculate the gender pay gap on a consistent basis – more information can be found [here](#).

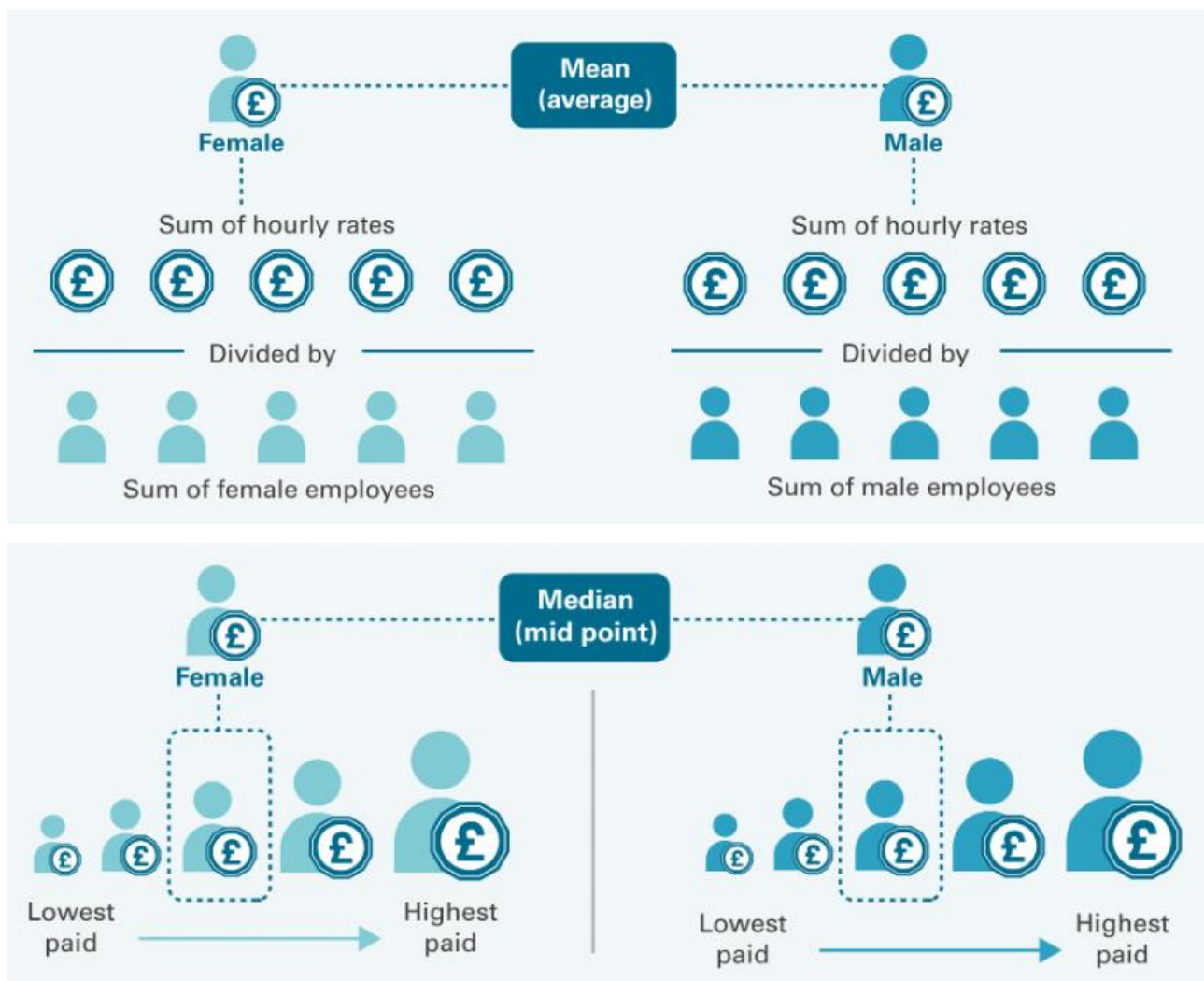
6. 54 trainees within our professional training scheme are included in our overall headcount. The scheme is a key element in support of our talent development and long-term succession planning. Newly qualified auditors progress through their careers into more senior roles and so this represents an important means by which we will achieve greater balance and female representation at senior levels over time. Within the scheme, 31 (57.41 per cent) of our trainees are men and 23 (42.59 per cent) are women.

Gender pay gap data

Mean and median gender pay gap

7. Our overall gender pay gap information is based on a snapshot date of 31 March 2025 and the data is shown below for all full pay relevant employees:

- **Mean²** gap: -0.44 per cent
- **Median³** gap: -3.33 per cent.



² Mean: The 'mean', sometimes referred to as the 'average' is where we add up all the numbers and then divide by the number of numbers.

³ Median: The 'median' is the 'middle' value in the list of numbers. To find the median, we list our data in numerical order from smallest to largest, so we can identify the middle entry from the list and find the median.

8. This data shows that overall, when we examine the whole of our workforce, women are earning more than men.
9. Looking at our median pay gap, men earn 97 pence for every £1 that women earn when comparing median hourly wages. The median hourly wage for men is 3.33 per cent lower than that for women.
10. It is encouraging that both the mean and median gender pay gaps have decreased for the fourth consecutive year.
11. From our analysis, salary sacrifice-related pay elements (in which an employee typically reduces their cash pay in exchange for a non-cash benefit), such as childcare vouchers, cycle to work, and additional voluntary pension contributions has resulted in a zero median pay differential between men and women.
12. The impact of salary sacrifice arrangements on the gender pay gap will depend on the composition of men and women in a salary sacrifice scheme. It could have the potential to create a lower rate of pay for those who have opted into the scheme in comparison to those who have not. This is because salary sacrifices are not regarded as a proper deduction to an employee's actual pay, but rather a negative payment in exchange for a benefit. They are taken into account when calculating the gender pay gap in accordance with current government guidance.⁴
13. We are committed to the principle of equal pay for all our employees and aim to eliminate any bias in our reward systems. We have a clear policy of paying employees equally for the same or equivalent work, underpinned by our job evaluation system.
14. The gender pay gap does not show differences in pay for comparable jobs. This analysis can be found in our most recent [Equal Pay Statement](#) published in September 2024. The gender pay gap is an equality measure that shows the difference in average earnings between women and men. Our previous [Gender Pay Gap report](#) was published in September 2024.
15. Our year-on-year trend in our mean and median gender pay gap data can be seen below:

	31 March 2023	31 March 2024	31 March 2025
Mean:	6.19%	3.76%	-0.44%
Median:	6.63%	2.60%	-3.33%

⁴ <https://www.gov.uk/government/publications/gender-pay-gap-reporting-guidance-for-employers/preparing-your-data>.

Part-time employees only

16. Of our 351 full pay employees in this report, 53 employees work part time, with a working pattern of less than our normal working week of 36.25 hours, as at 31 March 2025.⁵

17. The gender split of those working part time is 43 women and ten men:

- Mean gap: 11.93 per cent
- Median gap: 7.68 per cent.

18. This additional analysis of our data shows that overall, when we examine our part-time median pay gap, women earn 92 pence for every £1 that men earn when comparing median hourly wages.

19. There is also a higher level of representation of part-time women in more junior-level roles compared to men. Part-time women accounted for 81.13 per cent of all part time staff, in contrast to men who comprised 18.87 per cent.

Bonuses

20. The only bonuses paid at Audit Scotland are for members of our professional trainee auditor scheme. When a trainee auditor successfully completes all examinations in each syllabus at the first attempt, a bonus of £300 is paid. A final bonus of £300 is also paid to trainee auditors when they successfully gain membership to ICAS, if all examinations across the syllabus are passed first time throughout. No other roles are eligible for bonus payments.

21. Proportion of all men and women at Audit Scotland receiving a bonus:

- Men: 8.75 per cent
- Women: 4.71 per cent
- Bonus mean gender pay gap: -14.07 per cent
- Bonus median gender pay gap: 0 per cent.

22. Proportion of trainees only at Audit Scotland receiving a bonus:

- Men: 57.41 per cent
- Women: 42.59 per cent.

⁵ From 01 April 2025, we have moved to a 35-hour working week for all staff except our Executive Team who remain at 36.25 hours.

23. Due to the timing of examinations in the professional training scheme syllabus and the distribution of men and women across each year's intake of trainees, these figures will vary each year. More men were eligible for a bonus on account of exam success compared to women. The mean bonus for men was 14.07 lower compared to women, however, this variation is explained by individuals who have received multiple bonuses throughout the year on account of exam success and not due to any differential in the actual amount received.

Proportion of men and women in each quartile

24. The following information gives the percentage of men and women in each pay quartile. This is based on the hourly pay rate of all our organisation's full-pay relevant employees in the pay period that covers the snapshot date.

25. This is divided into four quartiles, with an equal number of employees in each section. From the highest paid to the lowest paid, these quartiles are:

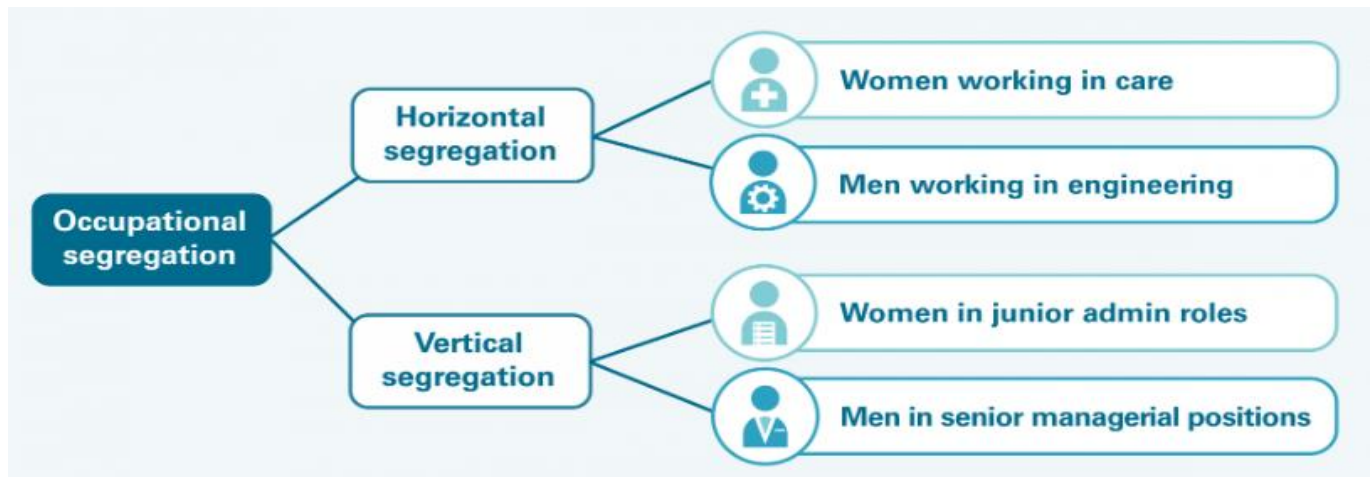
	Men	Women
Upper quartile:	45.45%	54.55%
Upper middle quartile:	41.38%	58.62%
Lower middle quartile:	48.86%	51.14%
Lower quartile:	46.59%	53.41%

26. Our year-on-year trend in the distribution of gender across the quartiles can be seen below:

	March 2023		March 2024		March 2025	
	Men	Women	Men	Women	Men	Women
Upper quartile:	51.28%	48.72%	50.59%	49.41%	45.45%	54.55%
Upper middle quartile:	42.11%	57.89%	37.65%	62.35%	41.38%	58.62%
Lower middle quartile:	38.46%	61.54%	38.82%	61.18%	48.86%	51.14%
Lower quartile:	45.33%	54.67%	45.35%	54.65%	46.59%	53.41%

Occupational segregation

27. Occupational segregation, by which women are underrepresented in management and leadership roles, can be the result of a range of societal and employment-related causes. It can be attributed to the gender-based organisation of labour typically attracting lower rates of pay due to stereotypes about women's capabilities. For example, higher representation of women in the clerical, caring and cleaning sectors. Additionally, women taking on more of the caring responsibilities at home.



28. Audit Scotland has taken steps to combat the effects of occupational segregation. This includes providing leave provisions for parents and carers which exceed the statutory minimum, training our line managers in diversity and equality, promoting our values in support of a positive and inclusive culture, together with promoting flexible and hybrid working options for all, across the organisation. This helps ensure that employees can continue working for us and grow their careers as they move into more senior roles over time.

29. The majority of Audit Scotland's workforce are comprised of auditors across our Audit Services and Performance Audit & Best Value teams. We also have colleagues working across a variety of roles within our Innovation & Quality and Corporate Services teams.

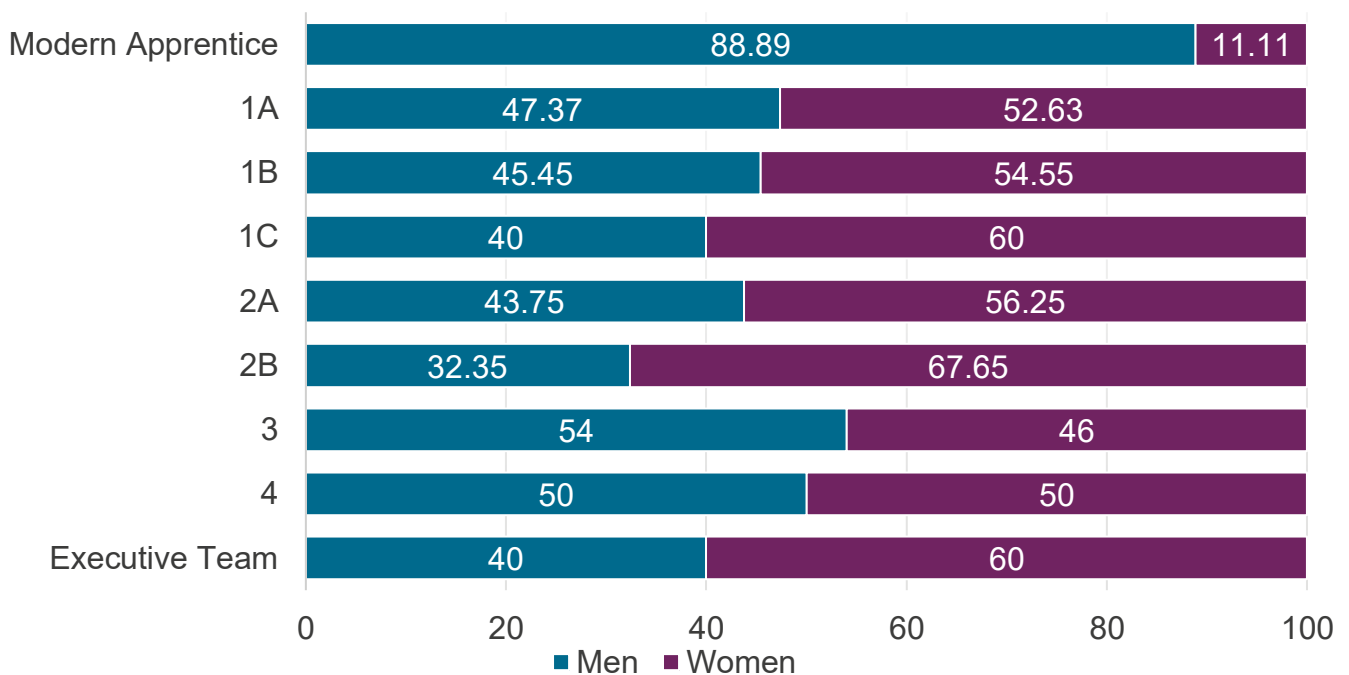
30. The importance of representation and career development is essential to the reduction of gender-based stereotypes about an individual's capability. Although the composition of staff at each grade is not equally gender balanced between men and women, the representation of women in senior level positions (members of staff in band 2A posts and above) demonstrate Audit Scotland's commitment against gender-based divisions of labour.

31. Additionally, staff represented at more junior pay grades will include modern apprentices, school and college leavers and graduates, whose early years career development is supported with the view of upward mobility through the pay bands upon qualification or gaining the required levels of experience.

32. Audit Scotland's pay structure is based on a tiered banding system from modern apprentices up to director-level remuneration at band four. There are executive positions which fall outside the scope of this pay scale structure.

33. On 31 March 2025, employee composition by pay bands can be seen below:

	Men	Women
Modern Apprentice:	88.89%	11.11%
1A:	47.37%	52.63%
1B:	45.45%	54.55%
1C:	40.00%	60.00%
2A:	43.75%	56.25%
2B:	32.35%	67.65%
3:	54.00%	46.00%
4:	50.00%	50.00%
Executive Team:	40.00%	60.00%



Findings and conclusion

Gender pay gap findings

34. Our mean gender pay gap of -0.44 per cent shows that while women earned slightly more, it was only a marginal difference.

35. The majority of our part-time employees (81.13 per cent) are women, which may account for the differential rates of pay in relation to the part time gender pay gap.

36. Our mean and median gender pay gap has continued to decrease for the fourth consecutive year. Our median gap shows that males earn 3.33 per cent less when compared to their female counterparts. Our median gender pay gap has continued to decrease in 2025 for the fourth consecutive year. This is derived from a quartile analysis of Audit Scotland's pay grade structure which takes into account calculated rates of pay irrespective of role seniority (for example, staff in senior positions who may work on a part-time basis).

37. We have included analysis on occupational segregation in our workforce. Women comprised the majority within each pay band or the pay band had an even gender distribution on all bands, except from our entry level, modern apprentice and those in senior manager posts at band three. It should be noted that Executive Team formally includes the Accountable Officer as a member, however they have not been included within this analysis as they are not an employee of Audit Scotland and therefore not part of the relevant pay calculations.

38. One of our new outcomes in our Diversity, equality and inclusion strategy – outcome three – focuses on addressing this, noting that our outcome is that women are supported to continue and advance their careers in Audit Scotland, at all stages of life, and women occupy an increased proportion of senior roles in the organisation. Action will be taken to address this as part of the strategy activation.

A culture of inclusion and equality of opportunity

39. Audit Scotland has a public-sector equality duty to mitigate socio-economic inequalities. There are various initiatives to support existing members of staff and attract candidates from communities as diverse as Audit Scotland represents.

40. Opportunities for flexible working are promoted at Audit Scotland to ensure staff are able to better manage their own pursuits and personal

lives around their work commitments. As women still assume disproportionate responsibility for caring and unpaid forms of working, flexible working can support retention rates in cases where the alternative may be a departure from the workforce, or higher levels of representation in lower paid employment. We also support maternity returners through a buddy scheme where colleagues can be paired with another woman who has been through the experience of maternity leave and returning to work for additional support.

41. There are a number of equality network groups at Audit Scotland to promote a culture of inclusion on the grounds of race and ethnicity, sexual and gender diversity, disability status, and carer status. It is understood greater steps towards gender pay equality must be harmonised alongside tackling other forms of inequality and disadvantage.

Organisational design and resource planning

42. Equal pay for work of equal value is achieved at Audit Scotland through our approach to job design. We use an analytical job evaluation system to assess the relative value of all jobs across our organisation. By contrast, our gender pay gap fluctuates with the changing composition of our workforce from year to year.

43. A key element of our resource and succession planning is the operation of our professional training scheme for auditors. A typical trainee will take four years at Audit Scotland to become qualified, at which point our newly qualified trainees progress further through our pay structure into more senior roles. Achieving a good representation of men and women across our professional training scheme is an important part of closing the gender pay gap in future years.

Recruitment and career development

44. Where recruitment for any roles takes place, we deploy recruitment and selection techniques which are designed to eliminate bias and support decisions which are based upon objective criteria. All panel members for recruitment receive training which includes an awareness of unconscious bias and protected characteristics. During 2024/25, we have continued to refresh our training content and continued the use of essential and desirable criteria on our job profiles.

45. Examining recruitment data from 2024/25, men made up the majority of applicants (51.49 per cent), including a majority of those shortlisted for interview (56.18 per cent) and also a majority of offers made (61.29 per cent). While these findings are in contrast to previous years and will be monitored in 2025/26, it is encouraging that it has not widened the gender pay gap. Our focus is on the progression of women into more senior roles.

46. The voluntary turnover rate of 5.04 per cent at Audit Scotland for 2024/25 remains lower than the median labour market turnover at 10.3 per cent in 2024.⁶ While this helps ensure the retention of knowledge and experience within Audit Scotland, it also means that career progression into more senior roles for newer employees takes time.

47. In 2024/25, 52.78 per cent of staff who left Audit Scotland were men and 47.22 per cent were women.

48. In the year 2024/25, there were 25 permanent promotions made across Audit Scotland, of which 64.00 per cent were women and 36.00 per cent were men.

49. We will continue to monitor our equalities duties and seek feedback from our employees within Audit Scotland, along with our Equalities and Human Rights Steering Group, our People Development and Wellbeing Group, our internal diversity employee network groups, the Public and Commercial Services (PCS) union and our employee pulse surveys so that we can continue to improve. We will also continue to benchmark and share good practice with other similar organisations, including the other UK audit agencies.

Conclusion

50. Audit Scotland has continued to make positive advancements towards gender pay parity in 2024/25, however, it is recognised there is still ongoing effort required to ensure progress is maintained and to play our part in ensuring the root causes of gender pay imbalance are not attributed to our policies, practices and processes. This year Audit Scotland has for the first time reported a marginal positive pay gap in favour of women. While this is welcomed, we recognise it is not yet known if this is a sustainable trend and annual fluctuations are likely to occur. In the meantime, Audit Scotland will continue to report each year about our commitment to reduce the gender pay gap and the progress that we are making.

51. We have also published a report with further information and guidance for other employers which can be found on our website [here](#).

⁶ [Labour turnover in 2024 | Survey analysis | Tools | HR & Compliance Centre.co.uk](#)

Written statement

I can confirm the gender pay gap calculations are accurate and have been carried out in line with the guidance provided by the UK Government.¹

Signed:

A handwritten signature in black ink, appearing to read 'Stephen Boyle', with a long horizontal flourish extending to the right.

Stephen Boyle
Accountable Officer

¹ <https://www.gov.uk/government/collections/gender-pay-gap-reporting>.

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