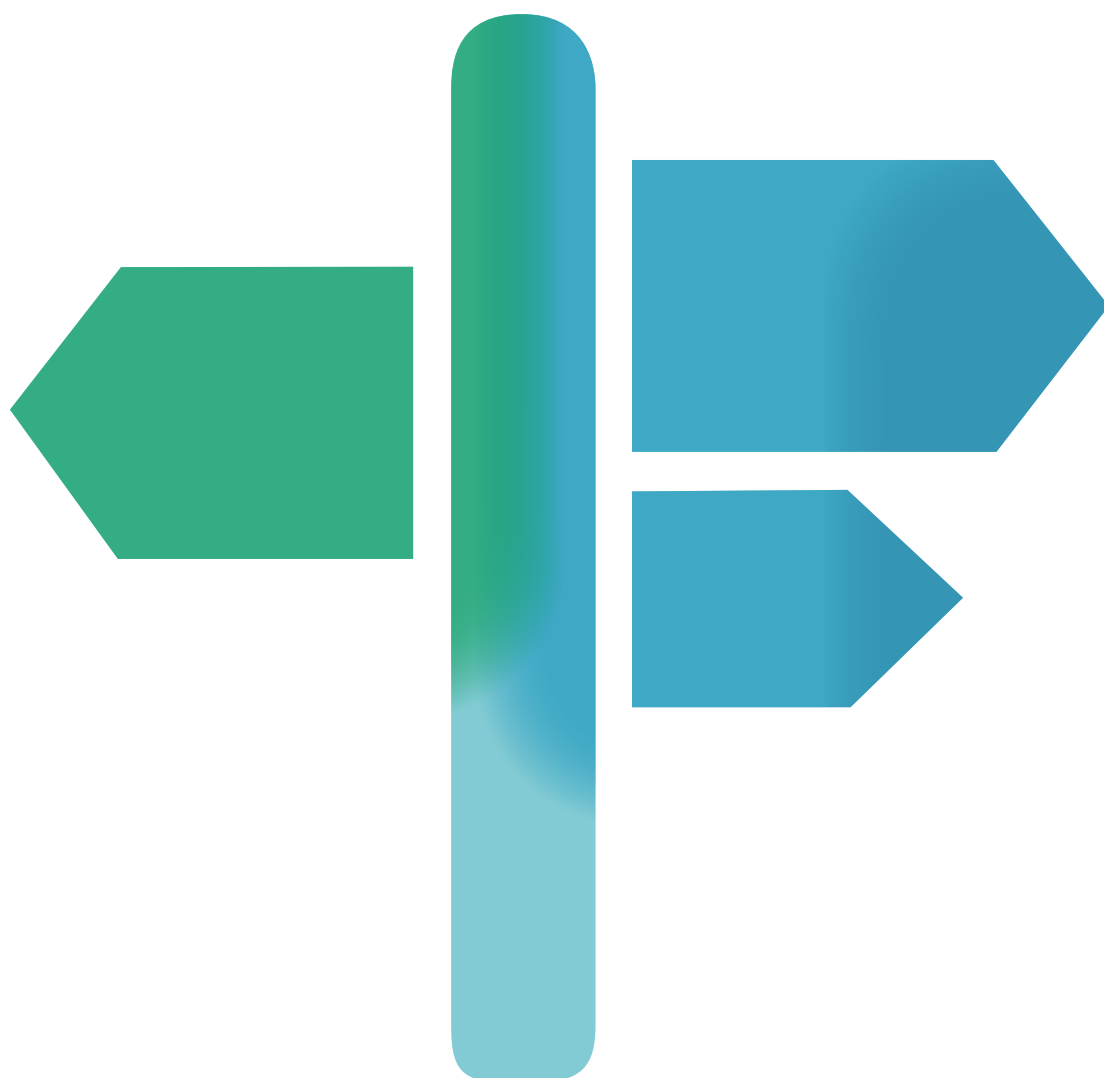


# Corporate Plan

2023-28

Mid-term stocktake

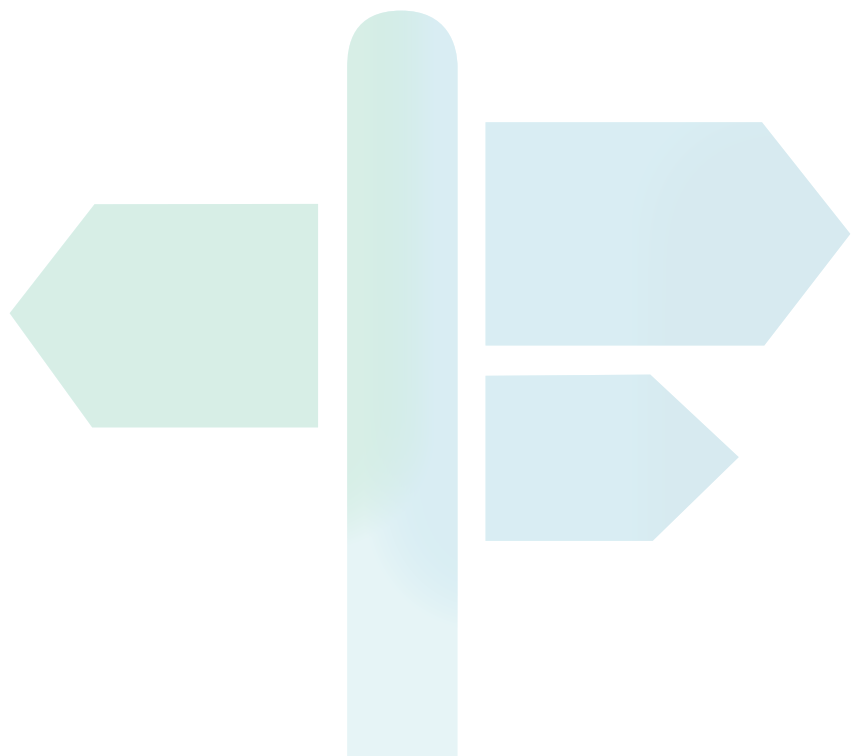


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# Welcome

## Welcome to our Corporate Plan.

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

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

We are building a smarter, more agile audit organisation – modern, people-focused, and driven by impact. Our mission remains clear: to provide independent, objective assurance on how effectively public money is being managed and spent. But how we deliver that mission is evolving.

Over the past two years, we’ve made significant progress:



We audited **over 480 sets of public sector accounts**, ensuring accountability for nearly £103 billion in public spending.



We published **20 performance audits, 13 Best Value reports, and 40 blogs and briefings**, tackling issues from NHS sustainability to infrastructure investment and mental health.



We improved the **timeliness of annual audits**, with **92 per cent delivered by March 2025**, up from 48 per cent the previous year.



Our audit recommendations were widely accepted – **96 per cent by public bodies**, with **86 per cent rated as clear and useful**.



We launched pilots to evaluate the **impact of our audit work**, refining how we monitor and follow up on recommendations.

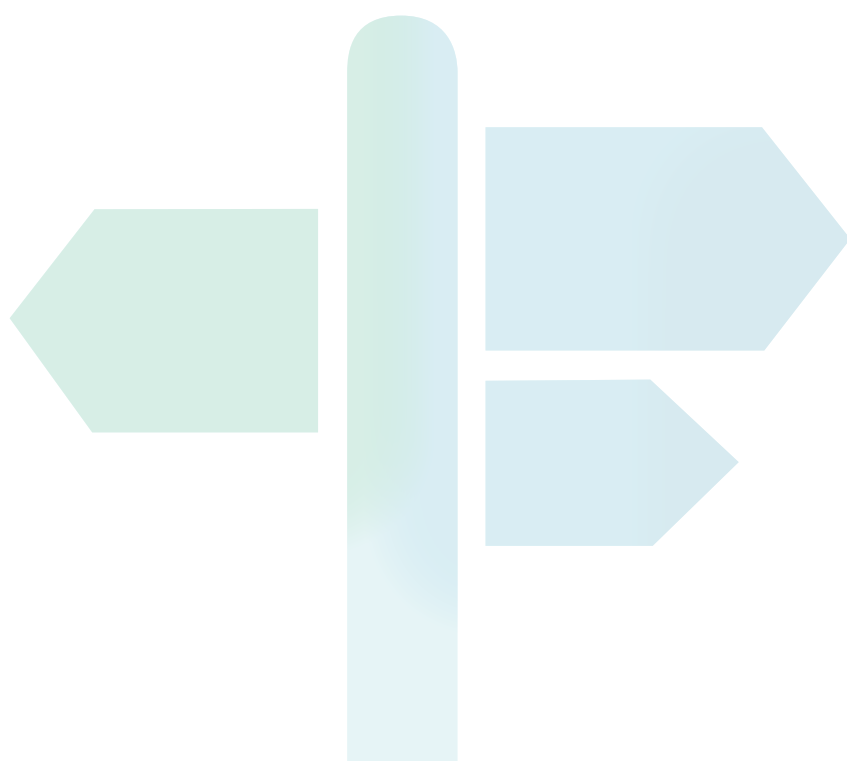


We advanced our **audit modernisation agenda**, securing Parliamentary funding and entering a partnership for bespoke audit management software.

These achievements reflect our commitment to transformation. Through our Strategic Improvement Portfolio, we are reshaping how we work, how we resource, and how we deliver value – guided by our values of **equality, independence, innovation, integrity, and respect**. We are creating an inclusive culture where everyone thrives, and where our work has real impact – for our people, our clients, and for Scotland.

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 – by making audit matter.



# 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.

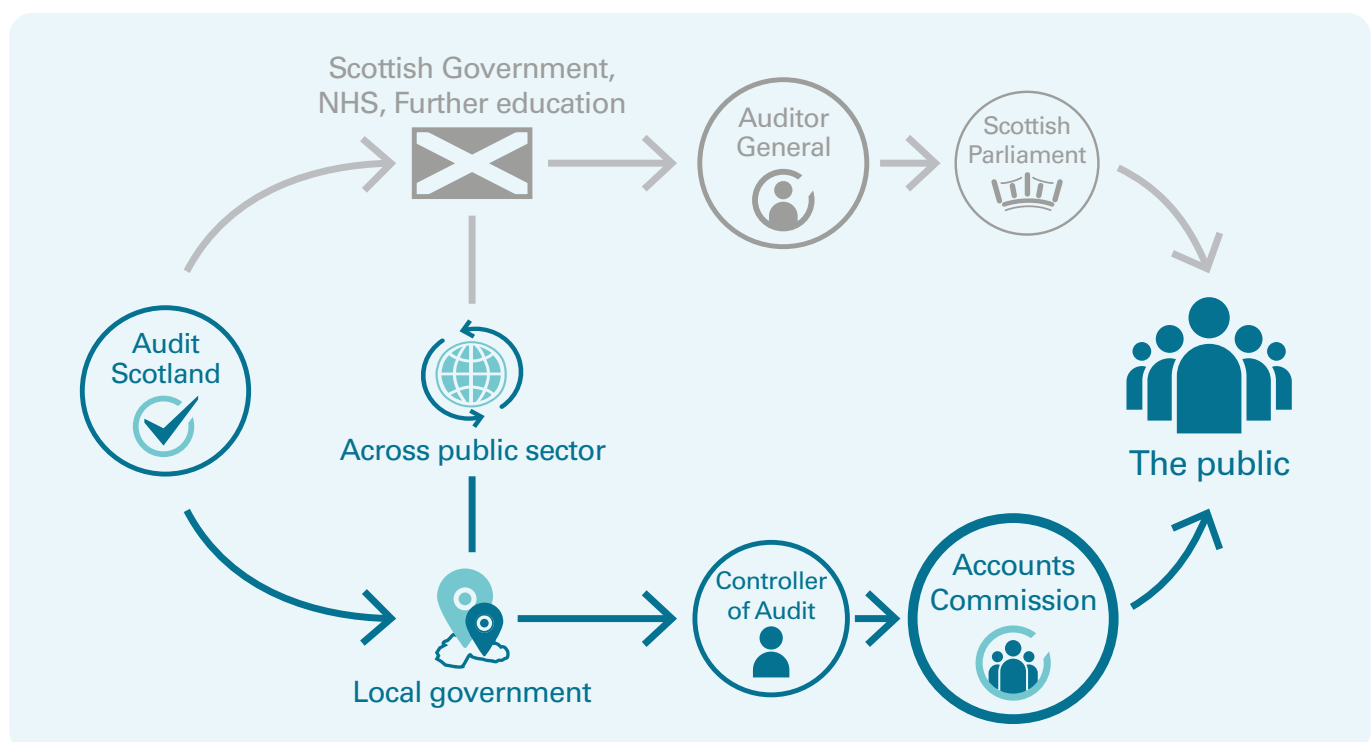
We provide the Auditor General and the Accounts Commission with the services they need. This corporate plan sets out how we work with them to deliver the outcomes set out in our shared statement of purpose, [Public audit in Scotland](#).

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 audit work
- 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

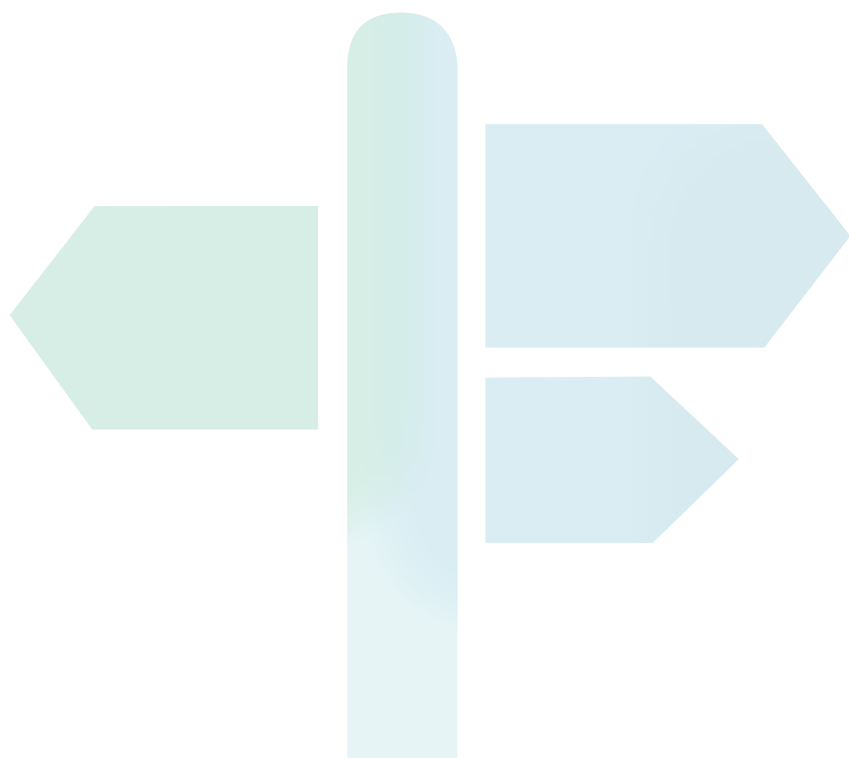
Openness and transparency around public spending and decision-making is a critical part of effective government and democracy. It ensures citizens have the information they need to participate and Parliament has what it needs to scrutinise public spending.

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

### 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.





# Our strategic priorities

## Timely and impactful audit work

Deliver **high-quality** audit work that is **timely, relevant, and impactful**, as directed by the Auditor General and Accounts Commission, providing assurance, supporting public bodies to improve and enabling better outcomes for Scotland's people.

Integrate our **annual audit delivery** and our **flexible performance audit programme** to ensure we respond effectively to emerging risks and priorities across the public sector, informed by data, intelligence, and effective stakeholder engagement.

Produce **audit work that has an impact** – strengthening governance, driving efficient and effective public spending, enhancing public trust and confidence in public services, and supporting transformation and service improvement.

## Core audit delivery supported by transformation

### Enhanced audit approaches

**Modernise and streamline** our audit methods to improve quality, increase efficiency, and stay aligned with professional standards.

**Embed innovation**, data-driven tools, and a risk-based model, to ensure our audit work remains proportionate, impactful, and fit for the future.

### Developing our people and our business

Build a **flexible, skilled, and well-supported workforce** by aligning resourcing decisions with strategic priorities, investing in career development, and creating an inclusive culture where people thrive.

Ensure we have the **capacity and agility** to deliver high-quality audit work in a changing environment.

### Insights driving innovation and improvement

Enhance **our decision-making and impact** by improving horizon-scanning, stakeholder engagement, and evaluation.

Bring together data, evidence, and strategic intelligence to support **innovation**, shape **public audit priorities**, and drive **continuous improvement**.

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# How we will do it

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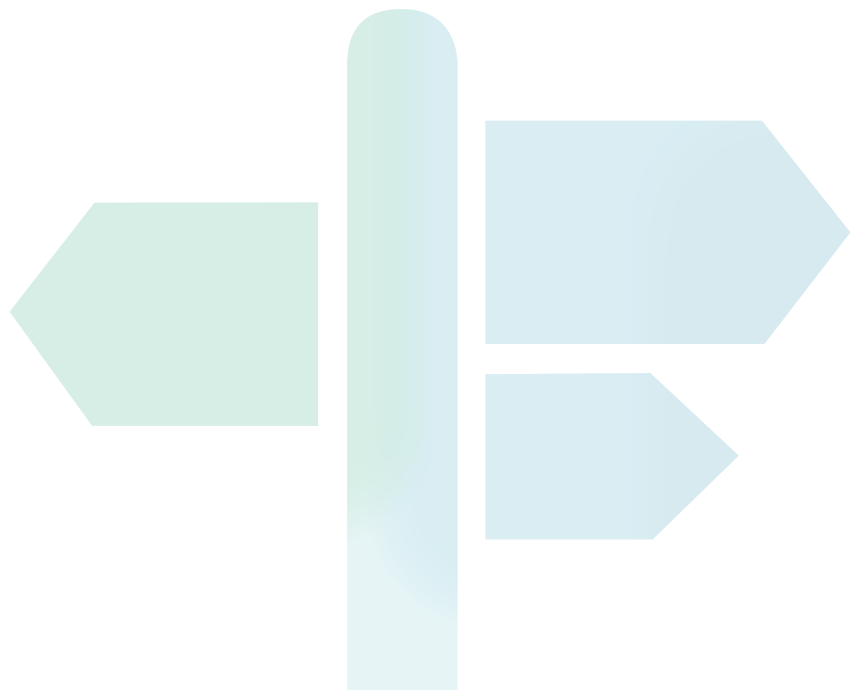
## Public audit fit for the future

Public audit is evolving, not just to meet today's challenges, but to shape tomorrow's solutions. We believe public audit can be a powerful catalyst for change in public services and a driver of innovation across the audit profession. To fulfil this potential, we must be responsive, ambitious, and bold in how we work and how we grow as an organisation.

Our transformation is rooted in our greatest strengths: our people and our culture. Guided by our values, we are building an inclusive, future-focused organisation where continuous improvement is embedded in everything we do.

Our transformation is driven by five key ambitions:

- 1 Improving quality and impact** through timely, risk-based and compliant audits supported by better analytics and clearer evidence.
- 2 Working smarter and more efficiently** by modernising systems and reducing time spent on routine tasks.
- 3 Supporting our people** with better tools, clearer career paths, and a stronger focus on wellbeing and empowerment.
- 4 Strengthening insight and influence** by using data and intelligence more effectively.
- 5 Modernising and future-proofing** our organisation to stay responsive, proactive and aligned with new standards.

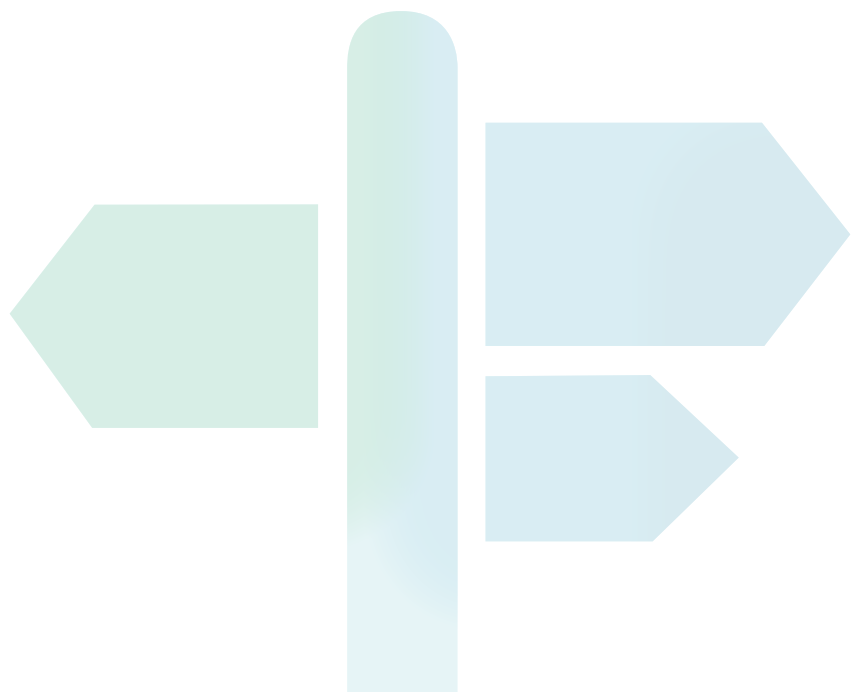


We are delivering these changes by:

- **Supporting people and culture** with strong engagement, clear direction, and a focus on skills and wellbeing.
- **Transforming audit and resourcing approaches** to ensure clarity and consistency.
- **Modernising tools and systems** to make work simpler, faster, and more data-driven.
- **Shaping the future of public audit** by reviewing our current model to create a more effective, future-ready audit system.
- **Engaging and collaborating** with colleagues and stakeholders to shape and sustain change.
- **Leading with evidence and governance** to ensure bold ideas are grounded in robust decision-making.

We will continue to deliver our strategic priorities through three interconnected pathways:

- **Assurance:** Providing high-quality, timely audit assurance while maintaining a resilient organisation and continuously modernising our core approaches.
- **Improvement:** Sustaining positive change in public services by delivering impactful audit work and embracing innovation to maximise efficiency and influence.
- **Transformation:** Supporting transformation in public services by championing innovation, sharing best practice, and delivering bold changes in how we work and what we deliver.



## Our aspirations for change

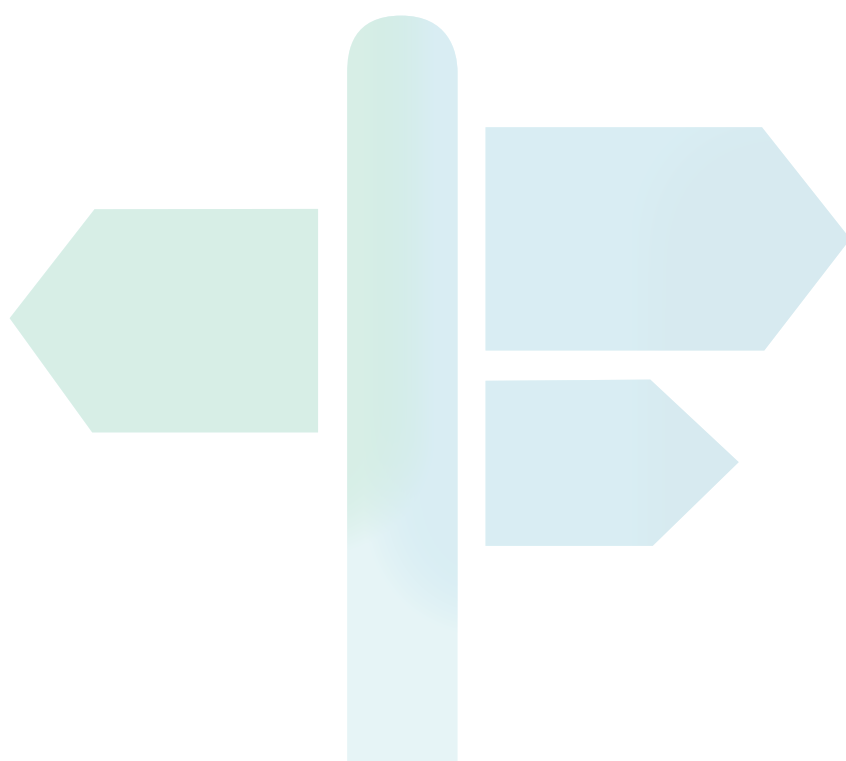
Priority	Assure	Improve	Transform
<b>Timely and impactful audit work</b>	Deliver high-quality, risk-based audit assurance, by building effective stakeholder relationships – strengthening governance, transparency, and trust in public spending.	Encourage experimentation and innovation within our audit approaches, to be more efficient and to deliver more impact, balancing creativity with the need for consistency and compliance with standards.	Effectively balance our assurance role with outcome-focused impact - especially in areas like collaboration, resource prioritisation, and public service reform.
	Communicate our findings in a timely, relevant and impactful way, through a diverse range of outputs.	Capture the learning from innovative and creative approaches to tailoring audits and share this more widely across Audit Scotland.	Strengthen the resourcing of wider scope audit work and share practice and insights to help public bodies improve their financial management and sustainability.
	Generate fresh insights through our audit work and explore ways to share these widely to support change and improvement in public services.	Further embed lived experience and the service users' perspectives into our audit work.	Focus more on the complex relationships and contexts that impact on how well the Scottish Government and public bodies are delivering changes and reform:
		Strengthen our assessments of whether public money is delivering improved outcomes for citizens and communities.	<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>
		Strengthen focus on how well public bodies are working together to address inequalities.	

**Cont.**

Priority	Assure	Improve	Transform
<b>Enhanced audit approaches</b>	<p>Improve efficiency, quality and impact by modernising tools and systems, and embedding continuous improvement in our audit approaches.</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>Clearly define and evaluate the efficiency gains expected from digital investment and transformation projects.</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>Lead transformation in public audit by reimagining how we work, resourcing strategically, and embedding innovation in our culture.</p> <p>Equip our people now with the skills they need for the future.</p>

**Cont.**

Priority	Assure	Improve	Transform
<b>Insights driving innovation and improvement</b>	Engage with stakeholders using current and new methods to gather intelligence and feedback.	Coordinate our audit intelligence and stakeholder feedback to inform decision-making, shape priorities and increase our impact.	Clearly show how our audit work is making an impact and contributing to shared outcomes for public audit.
	Deliver a consistent and holistic approach to horizon scanning, stakeholder engagement and impact monitoring and evaluation.	Improve the quality and clarity of our recommendations and develop new approaches to following up and reporting on the progress of them.	Position Audit Scotland as a leader in public audit thinking, shaping the future of the profession.
		Facilitate conversations about the future direction of scrutiny, making external connections to lead the public audit system in Scotland and influence future audit approaches.	



# 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

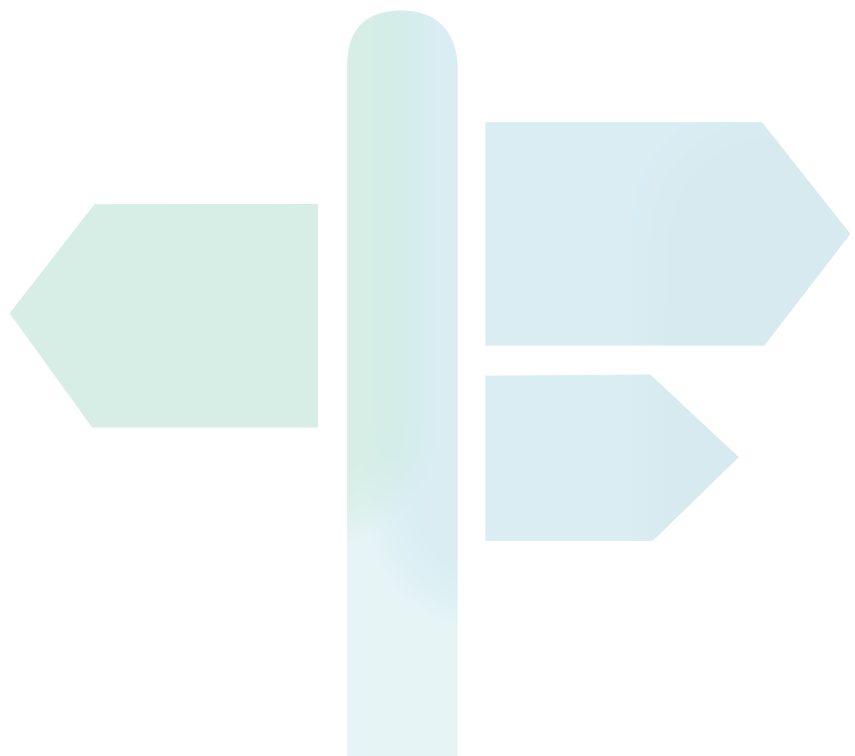
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## Our performance measurement framework covers Public audit in Scotland and this corporate plan.

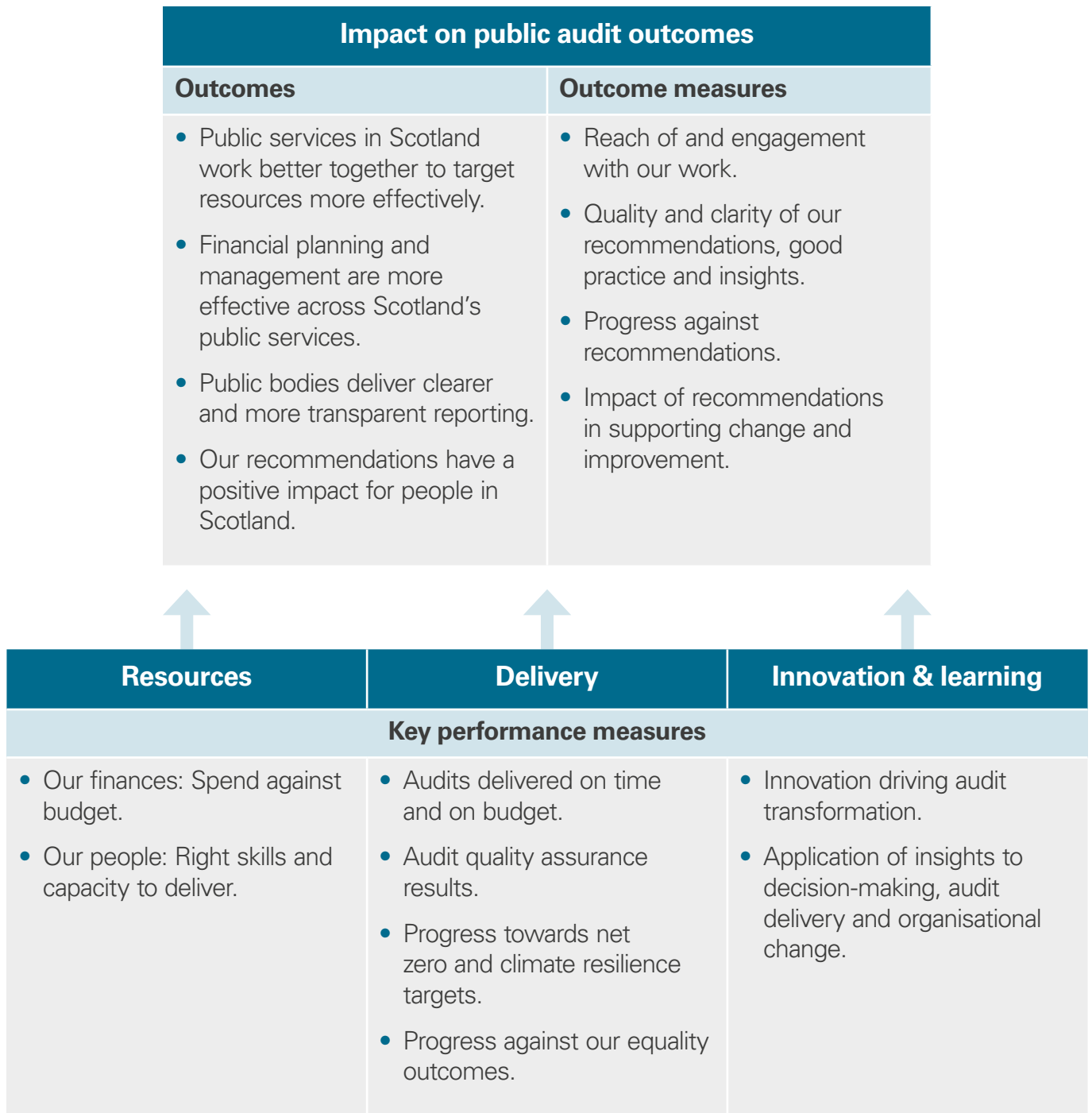
It focuses on evaluating our impact against the outcomes in Public audit in Scotland and monitoring the delivery of our corporate plan.

Our framework ([page 17](#)) 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.







# Corporate Plan

2023-28

Mid-term stocktake



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