Annual diversity report

2025/26



AUDIT SCOTLAND

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Accessibility

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Key messages

1 Data findings regarding Audit Scotland's workforce diversity as at 31 March 2026 supports the outcomes outlined in the Diversity, equality and inclusion strategy 2025–29.

2 Representation of women at Leadership group increased from 55 per cent in 2025 to 60.9 per cent in 2026. Women accounted for the majority of promotions (75 per cent in 2026) which has been a year-on-year trend over the last five years. Positive progress has been made to ensure 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.

3 Staff declaring they had a disability has continued to increase year-on-year since 2022 and has reached its highest reported level in 2026 at 8.6 per cent. There is an ongoing acknowledgement that this level of representation does not reflect the wider Scottish working age population and we will continue to focus on improving our understanding of the needs of, and supporting, those with disabilities.

4 There has been a reduction in candidates from a minority ethnic background applying to vacancies in 2026, as well as the number of offers made (12.5 per cent compared to 16.4 per cent in 2025). Despite this, representation of staff from an ethnic minority background increased from 5.9 per cent in 2025 to 6.6 per cent, which is broadly equivalent to the composition of the Scottish population at 6.7 per cent. Representation of staff belonging to an ethnic minority at senior grades remained unchanged at 4.3 per cent. We will continue to examine where our processes can be strengthened to support upwards career progression for those from minority groups.

5 In 2026, six per cent of staff identified as LGBO (lesbian, gay, bisexual, other sexual orientation) which exceeds the Scottish population of those aged 16 and over (four per cent).

6 Audit Scotland continues to promote a culture of flexible working with staff working a non-standard pattern increasing in 2026 (32.9 per cent) compared to 2025 (29.8 per cent).

Our organisation

1. On 31 March 2026, Audit Scotland employed 350 people.

2. Most of our employees are based in Edinburgh and Glasgow, with others based in Inverness and Aberdeen.

3. Many employees work in a hybrid way, flexibly from home as well as from our offices and on client sites across Scotland.



4. Audit Scotland colleagues work collaboratively across the business. Our 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.

5. 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. The group have a rolling trainee programme for school, college leavers and graduates who join us to undertake accountancy qualifications.

- **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 and information technology specialists and people with specialist knowledge of quality assurance, professional support and learning, organisational improvement, technology and data analytics.
- **Corporate Services** – specialists in human resources, corporate finance, communications, 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.

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

7. A governance structure exists to support the development of our workforce.



Introduction

8. 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.

9. 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.

10. Audit Scotland's Corporate plan 2023–28 sets out our organisational values, which are integral to delivering our vision and mission. Our values are equality, independence, innovation, integrity and respect.



11. Our equality value is about:

- treating all people fairly and supporting 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 supporting public bodies to address inequalities.

12. 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.

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

14. In April 2025, we published our new Diversity, Equality and Inclusion strategy. Our strategy sets out our equality outcomes for the next four years, and details how we will mainstream equality and human rights through our work and improve our employee information and impact assessments. It also embodies our shared values including equality, integrity and respect.

15. 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.

16. 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

17. 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 exit interviews.

18. 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.

19. Where the number of employees with a protected characteristic is fewer than five, and the information is sensitive or personal, we have not

[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.

specified the number in order to maintain confidentiality and to avoid individuals being identified.

20. Unless otherwise stated, all data is at 31 March 2026.

1. Composition of our workforce

21. When applying to work for Audit Scotland, all applicants can complete confidential, equal opportunities monitoring. This part of the application is voluntary and forms no part of the selection process. The information includes age, disability, gender reassignment, marital and civil partner status, race, religion or belief, sex, sexual orientation, carer status and socio-economic information.

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

23. 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.

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

25. We also have other internal working groups in place, such as the Disability Confident Working Group, Carers' Group, an LGBTQ+ working group, Race, Ethnicity and Cultural Heritage group, Menopause support group, Neurodiversity support group, a Men's health group, and an Equalities and Human Rights Strategic Group.

26. We investigate circumstances and act 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.

Age

27. Exhibit 1 (page 12) shows the comparison between Audit Scotland employees in different age groups and the Scottish working age population (the table comparison shows those aged 16–64 as the Scottish working

age[2]). While age 65 is no longer a reliable cut off for pensionable age, comparing against the Scottish population of those aged between 16–64 allows for consistent year-on-year trend analysis. The number of those aged greater than 65 in the data we use to benchmark, does not reflect the actual labour market and therefore would overstate the available talent pool.

28. Audit Scotland does have a small number of employees (1.7 per cent) who are older than 65 years old. We support colleagues who work beyond this age, with flexible working and flexible retirement options. We also support those who are planning for retirement with courses available through learning and development and webinars from our pension providers.

29. The organisation recognises the benefits from having experienced, older workers including the valuable perspective and experiences they have which can be shared with younger workers and the knowledge and judgement gained from their work experience. Age diversity adds value to the workforce in the same way that other forms of diversity do.

Exhibit 1

Comparison between Audit Scotland employees and the Scottish working age population (those aged 16 to 64)

Age	Audit Scotland %	Age	Scottish working age population (2022) %
16–24	5.7	16–24	16.8
25–34	28.9	25–34	20.1
35–49	40.0	35–49	29.2
50–64	23.7	50–64	33.9

30. Audit Scotland is keen to have a diverse workforce, which includes attracting and retaining younger colleagues too. Apprenticeships can offer hands-on training for specific roles which can help ensure that individuals from underrepresented groups receive the support they need to thrive in the workplace.

[2] Scottish working age population figures are presented using data from the 2022 Scottish Census.

31. Audit Scotland offer a number of apprenticeships across the business in areas which include business administration, project management and data analysis.

32. Staff in the 16–24 cohort fall below that of the Scottish working age population. This may be attributed to the level of education and/or technical proficiency acquired through experience required for qualified, senior accountancy-based and other specialist roles.

33. Our professional trainee programme continues to attract strong candidates, 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. Once qualified, trainees can then apply for permanent positions at more senior roles, however, some choose to move onto roles elsewhere.

34. As at 31 March 2026, there were 48 audit trainees, all of whom would be at different stages of their training contact. The average age of a Trainee Auditor was 29 years, and the median age was 26 years. Therefore, of the employees in the 25–34 cohort many of them will have progressed from the 16–24 cohort in previous years.

35. Audit Scotland's HR team regularly review the attraction strategy for the early careers' programmes. As part of the new diversity strategy, we plan to widen access to careers in public audit for younger people by integrating a wider variety of apprenticeship models into our future workforce planning arrangements.

36. Staff in the 50–64 age cohort also fall below that of the Scottish working population.

37. For staff in the 50–64 age cohort, the average length of service is 17 years, and the median service period is 21 years. This is based on service accrued while in employment with Audit Scotland only, and does not include any previous public sector employment history which may count towards service for the eligibility of certain employee benefits.

38. In comparison, if the length of service across the organisation is examined, the average service period is nine years with the median service period being six years.

39. Audit Scotland's voluntary turnover is below levels when compared against median market labour data (as more fully detailed at Part 3 of this report). Therefore, future, greater representation of employees in the 50–64 cohort would be seen over time, as based on length of service, retention of existing employees in this cohort has been strong.

Disability

40. According to data from the 2022 Scottish Census, 54.1 per cent of the Scottish working age population (16-64 years old) had a long-term health condition.[3] In terms of the Equality Act 2010, a health condition is considered a disability if it has a substantial and long-term impact on a person's ability to carry out normal day-to-day activities.

41. 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.

Disability Confident Employer Status Level 2 means an organisation has completed an online self-assessment and proven that its policies and recruitment practices actively support, attract, recruit, retain, and develop disabled people.

42. 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.

43. We have also implemented an employee passport scheme which is designed to support those who require adjustments in the workplace. This means they do not have to re tell their story when they change teams or move to work with new managers.

44. The scheme was evaluated in early 2026. Although the uptake of employee passports is low, employee feedback has suggested it is considered a positive and effective disability management tool. The HR team will continue to work closely with the Disability Confident Working Group and external specialist advisors to further improve existing practices and policies.

45. The percentage of employees who have reported a disability at Audit Scotland has continued to increase each year from 4.9 per cent in 2022 to 8.6 per cent in 2026.

46. As part of the equalities monitoring process, Audit Scotland staff are asked to voluntarily disclose if they consider themselves to have a

[3] Scotland's Census 2022. This includes individuals who are deaf or hearing impaired; blind or partially sighted; have full or partial vocal difficulty; has one or more learning disability, difficulty or developmental disorder; has a physical disability; has a mental health condition; or has a long-term illness, disease or condition.

disability. For this purpose, disability disclosure is a matter of self-identification.

47. Disclosure rates have also improved. In 2026, 79.7 per cent of colleagues chose to disclose this information compared to 67.7 per cent in 2025, 55.7 per cent in 2024, and 42.4 per cent in 2023.

48. There may be several potential factors which explain why rates of staff with a disability at Audit Scotland is not representative of the wider working age Scottish population.

49. Audit Scotland's most recent Equal Pay Statement in 2024 noted that staff who disclosed a disability were concentrated in technical professional roles predominately carried out on a full-time basis. This is contrast to disability in the wider labour market which can see people with a disability disproportionately concentrated in part-time, lowly skilled and lowly paid employment. Therefore, the experiences of staff with a disability at Audit Scotland may not entirely reflect typical experiences of people with a disability across the labour market.

50. The low levels of disability disclosure in professional accountancy bodies may also be suggestive of a wider lack of disability representation within the Scottish accountancy profession.[4]

51. Further, staff may not identify as having a disability even with the presence of a medical condition if it does not have an impact on their ability to carry out day-to-day activities, including their job, particularly if no workplace adjustments are required.

52. In 2026/27, we will continue to review our disability disclosure rates and consider any factors which may contribute to staff under-reporting their disability status, or which may provide further narrative context to better understand our disability disclosure rates.

Gender reassignment

53. Data from the 2022 Scottish Census reports that 0.4 per cent of the Scottish population aged 16 and over identify as transgender or have a transgender history.

54. Audit Scotland collects colleague's gender reassignment status where they choose to disclose this. The figures are too low to disclose.

55. The total disclosure rate of staff who choose to confirm their gender reassignment status with Audit Scotland is 56.9 per cent.

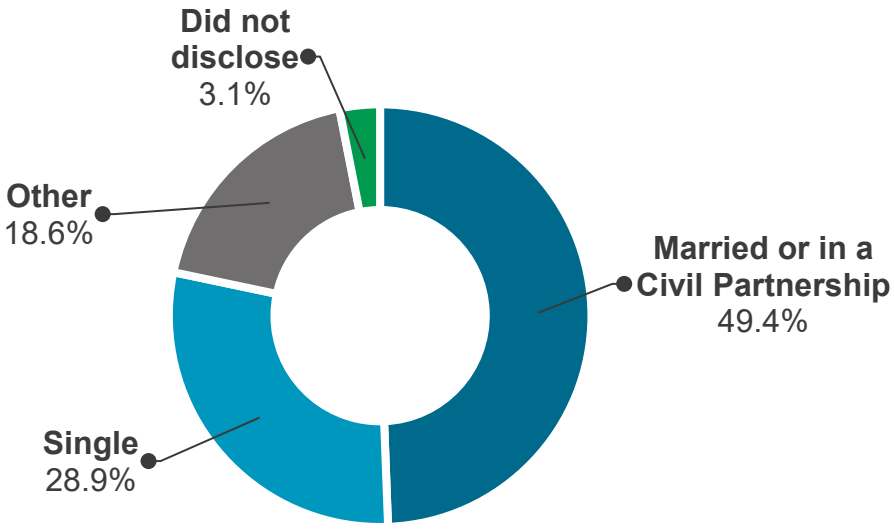
[4] Building diversity and inclusion across our boards and committees, ICAS, 21 August 2025.

Marital and civil partnership

56. 96.9 per cent of employees have provided marital status information.

57. Nearly half of all employees, 49.4 per cent, are married or in a civil partnership and 28.9 per cent are single.

58. 18.6 per cent of our employees declared that they are either cohabiting, with a partner, widowed, divorced or separated.



Pregnancy, maternity and paternity

59. The number of women who took a period of maternity leave between 1 April 2025 and 31 March 2026 is too low to disclose. The average leave taken by employees was nine months. This does not include staff who have taken a period of shared parental leave.

60. This is broadly equivalent to the previous year's figure of 9.3 months. 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.

61. All of the women who have taken maternity leave have taken more than the ordinary maternity leave provision (27 weeks) and were able to return to their original roles.

62. 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 paternity leave and therefore a total of four weeks' paid leave in total.

63. 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.

64. For those taking paternity leave from 01 April 2026, that will increase to a total of five weeks' paid leave following the agreed pay award for 2026/27.

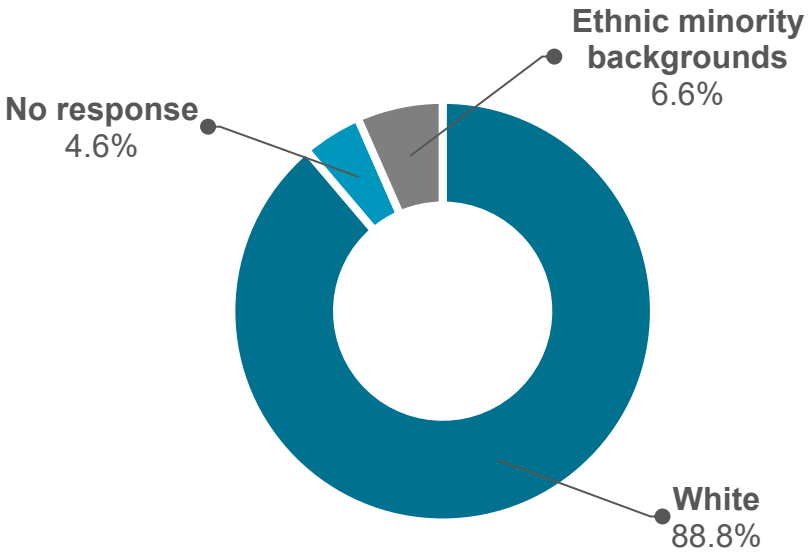
65. During 2025/26, the number of men who took a period of paternity leave is too low to disclose.

66. 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.

67. No employees elected to take a period of shared parental leave in 2025/26.

Race

68. According to population data, 6.7 per cent of the Scottish population are from an ethnic minority background.[5]



69. As at 31 March 2026, 6.6 per cent of the workforce who have declared their race at Audit Scotland are from an ethnic minority background. This is an increase from 5.9 in the previous year.

[5] http://www.equalityevidence.scot/ – Scottish Surveys Core Questions (Last updated: March 2025).

70. 95.4 per cent of employees at Audit Scotland had chosen to declare their race. This is a small increase from the 93.6 per cent reported in 2025.

71. 4.3 per cent of the individuals at senior grades declared that they are from a minority ethnic background. This is the same figure reported in 2025 and therefore disclosed levels of ethnic minority representation at the most senior grades remains unchanged.

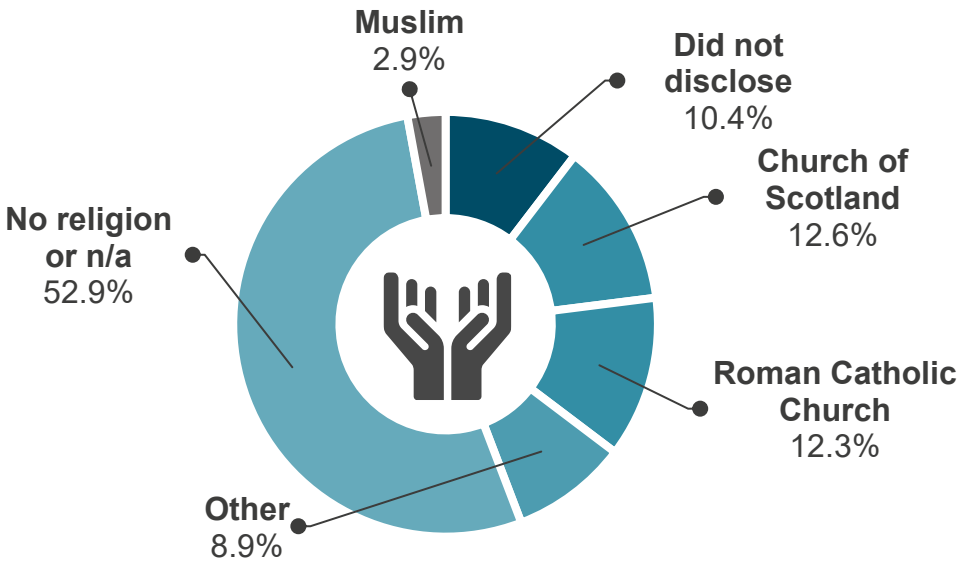
72. Audit Scotland recognises that there needs to be ongoing efforts to increase diversity across the organisation at all levels, particularly at senior grades. Through the diversity, equality and inclusion strategy action will be taken to address this.

Religion or belief

73. According to findings from the 2022 Scottish Census, 51.1 per cent of people in Scotland were reported not to belong to any religion, 20.4 percent 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.

74. 94.0 per cent of employees have chosen to disclose their religion or belief.

75. 52.9 per cent do not associate with any religion (Atheist, Agnostic and No religion combined). 12.6 per cent associate with the Church of Scotland and 12.3 per cent with the Roman Catholic Church. 2.9 per cent of our employees have declared their religion as Muslim and 8.9 per cent declared another religion or belief.



76. We provide mandatory diversity and equality training to all employees who join Audit Scotland which also covers discrimination on religion or

belief. We are 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.

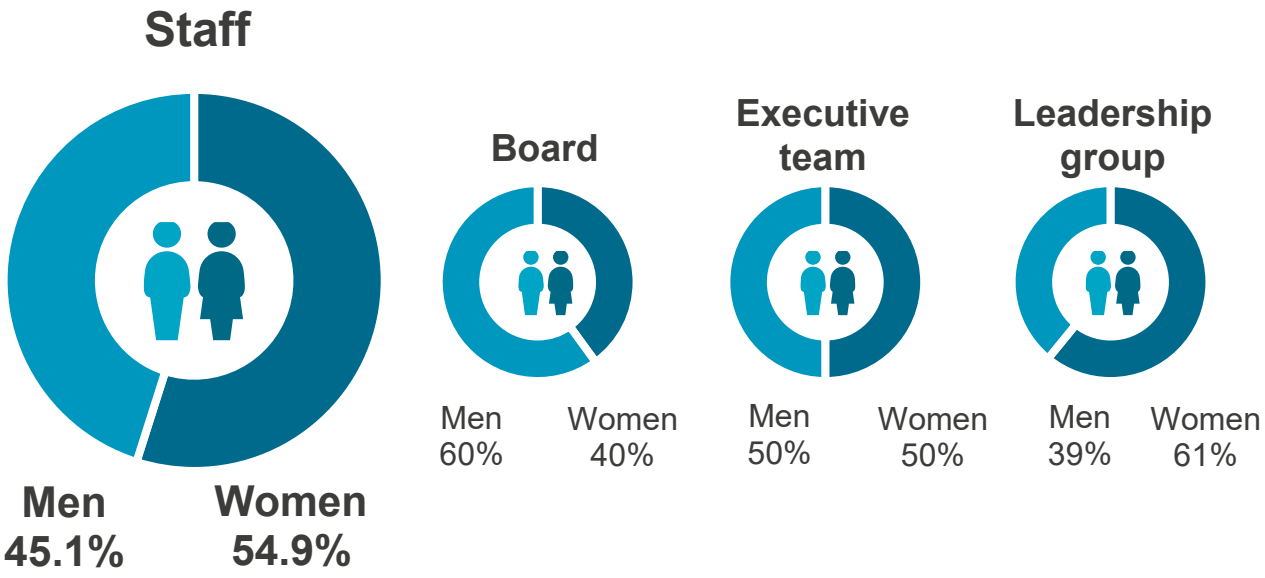
Sex

77. Recent national population data shows 51.1 per cent of the Scottish population are women and 48.5 per cent are men.[6]

78. In Audit Scotland at 31 March 2026:

- 54.9 per cent of employees are women and 45.1 per cent are men. This is unchanged from 2025.
- The board comprised of two women (40 per cent) and three men (60 per cent), unchanged from the previous year.
- Audit Scotland's Executive Team had three women (50 per cent) and three men (50 per cent). This is unchanged from the previous year.
- Leadership group had 14 women (60.9 per cent) and nine men (39.1 per cent). This is an increase in female representation from 2024/25, from 11 women (55.0 per cent).

79. It should be noted that one member of both our Executive Team and Leadership Group is not an Audit Scotland employee, but a statutory officeholder. They have been included in the data on sex as we have also included data on our Board, who are also not Audit Scotland employees.



[6] Mid-2025 population estimates, National Records of Scotland.

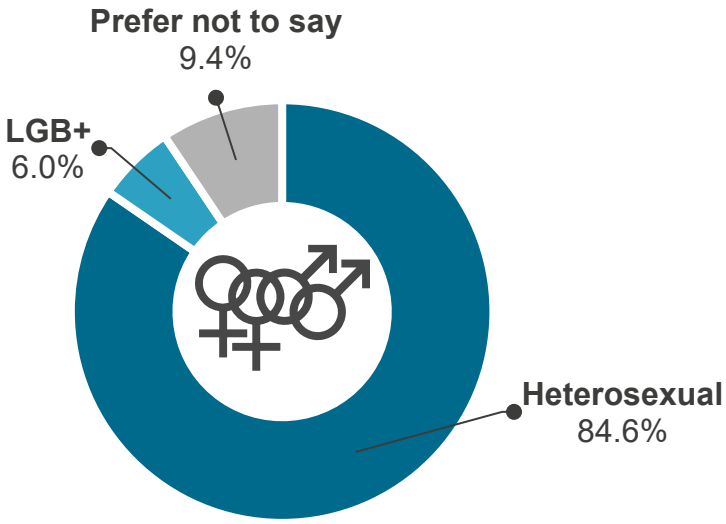
Sexual orientation

80. According to findings from the 2022 Scottish Census, 87.8 per cent of people over the age of 16 identified as heterosexual/straight and four per cent identified as lesbian, gay, bisexual or other sexual orientation (LGBO).

81. The percentage of employees who have disclosed their sexual orientation at Audit Scotland as heterosexual is 84.6 per cent and the percentage of employees who have disclosed their sexual identity as LGB+ is 6.0 per cent, an increase from 5.3 per cent in 2025.

82. 94.6 per cent of colleagues across Audit Scotland have chosen to disclose their sexual orientation on our HR system. This is a significant increase from 83.0 per cent in 2025.

83. 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 colleagues are accepted without exception, regardless of their sexual orientation, and our policies and processes remain inclusive and considerate.



2. Developing an inclusive workforce

Flexible working

84. Audit Scotland promotes a culture of flexible working, with 32.9 per cent of employees working a contractual non-standard pattern; this is an increase in comparison to the workforce data from 2025 where 29.8 per cent of the workforce worked a non-standard pattern.

85. Non-standard patterns include part-time working, annualised hours and compressed hours.

86. At 31 March 2026, we defined a standard pattern of working as being the full-time contracted hours of 35 hours each week worked across Monday through Friday at 7 hours on each day, subject to the flexibility offered within our policies. This does not apply to our Executive Team who are contracted to work a 36.25 hour working week.

87. We have flexible working policies in place such as Hybrid Working policy, a Right to Disconnect policy and a Flexi-Time policy. These policies provide the majority of staff with the option to choose working patterns which can accommodate their individual circumstances. The Flexi-Time policy does not apply to our band four Directors and Hybrid Working is not available for some roles, for example, our Front of House positions.

Carers

88. According to the findings from the 2022 Scottish Census, 11.9 per cent of the Scottish population stated they were unpaid carers for people over the age of three.

89. Audit Scotland is an accredited **Carer Positive Employer**.

A **Carer Positive Employer** provides a supportive workplace for employees who balance their jobs with unpaid caring responsibilities for an ill, frail, or disabled family member, friend, or partner.

90. 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) and through our employee passport scheme. Colleagues are also able to request up to five days' paid carer's

leave for staff with caring responsibility for dependants in each year, which exceeds the current minimum statutory requirements for carers leave.

91. As part of the equalities monitoring colleagues are asked to share their carer status. This is to enable the organisation to review our policies and processes in place to ensure we have the right support in place at work.

92. 32 per cent of colleagues disclosed this with us, an increase from 22 per cent reported in 2025. Of the staff who disclosed their carer status, 6.9 per cent of our employees have stated they are a carer, an increase from 5.3 per cent in 2025.

Social mobility

93. Audit Scotland is committed to measuring our efforts and impact on improving social mobility.

94. We have various career entry routes in efforts to widen access to a career at Audit Scotland beyond the traditional graduate trainee programme.

95. An individual's socio-economic background can be defined by their highest earning parent's occupation, according to the National Statistics Socio-economic Classification (NS-SEC).

96. Responses can be grouped into three areas using the Government's employer's toolkit guidance:

- **Professional backgrounds** – modern professional and traditional occupations; senior or junior managers or administrators.
- **Intermediate backgrounds** – clerical and intermediate occupations; small business owners.
- **Working class backgrounds** – technical and craft occupations; long-term unemployed; routine, semi-routine manual and service occupations.

97. 32 per cent of colleagues have shared their response to our question asked about parental occupation.

98. As the response rate remains so low we have not yet published the responses into these areas as the overall data would not be truly reflective of the workforce. We will work to encourage more disclosure during 2026/27 to enable us to examine this further and include in future reporting.

3. Recruitment, training, promotions and leavers

Recruitment

99. 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.

100. Vacancies are advertised throughout the UK on numerous recruitment websites such as Indeed, LinkedIn, MyJobScotland, University job boards and our own careers website.

101. During 2025/26, there were 21 recruitment campaigns, with 21 external and 21 internal appointments made. Recruitment activity has reduced by 48 per cent in 2026, compared to the 40 campaigns reported in 2025.

102. Details about selected characteristics are provided in the web-based companion interactive graph available on our website.

103. In summary:

- We received a total of 750 applications for the vacancies advertised in 2025/26 which is 1,463 less applications than in 2024/25.
- Candidates who declared a disability comprised 8.0 per cent of the applicant population and 10.0 per cent of the offers made in 2025/26. This represents an increase from 6.9 per cent of total applicants and 8.1 per cent of offers being made to candidates who declared a disability in 2024/25.
- Candidates who declared they were from an ethnic minority made up 38.8 per cent of the total applicant numbers. This is a slight decrease from 39.8 per cent in 2024/25.
- Audit Scotland made offers to 12.5 per cent of candidates who declared they were from an ethnic minority in 2025/26. This is a decrease from 16.4 per cent in 2024/25.
- Women made up 50.1 per cent of the applicant population and accounted for 62.5 per cent of all offers made. This is a significant increase from 2024/25 when women made up 47.3 per cent of the applicant population and 38.1 per cent were made offers.

- Candidates who identified as LGBO made up 9.2 per cent of the applicant population and comprised 10 per cent of offers made in 2025/26. This is a slight decrease from 2024/25 when LGBO candidates comprised 10.8 per cent of the applicant population and 11.5 per cent of all offers made.

104. Candidates are encouraged to contact our HR team on our website to arrange application mentorship. Application mentorship with colleagues from our internal diversity network groups is in place 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

105. There were 24 permanent promotions made in the year 2025/26. Promotions are achieved at Audit Scotland through a successful recruitment campaign.

106. It is notable that of the 24 permanent promotions made across Audit Scotland, 75 per cent were women and 25 per cent were men.

107. The disclosure rate of promoted staff who disclosed their ethnicity was 100 per cent, of which 91.7 per cent of whom disclosed their ethnicity as white.

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

Training

109. Over the course of 2025/26, Audit Scotland scheduled 254 formal learning events, with 5,815 places taken by colleagues. This works out as an average of 21.5 training days per person, and of the training data recorded, 54.5 per cent were women and 45.5 per cent were men.

110. We deliver our training in a variety of ways, both in person and online, ensuring we provide options for accessibility for our colleagues.

111. Over the year, our management development training has been attended by 69.6 per cent women and 30.4 per cent men. We continue to promote our management development training to all new line managers and those who would like a refresher on this content.

Leavers

112. During 2025/26, 15 employees resigned from Audit Scotland and there were 36 leavers in total including the end of fixed-term contracts and retirements. Of the resignations, 50 per cent were from women.

113. The voluntary turnover rate of 4.3 per cent at Audit Scotland for 2025/26 remains lower than the median labour market turnover at 8.2 per cent in 2025.[7]

114. 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 protected characteristics or issues with our employment practices.

115. Exit interview data is shared with our managers and where there are any trends emerging, these are discussed and considered for action where necessary with Executive Team.

[7] Labour turnover in 2025 | Survey analysis | Tools | HR & Compliance Centre.co.uk.

Summary and conclusion

116. 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.

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

118. 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 this information.

119. We have an Equality and Human Rights Strategic Group in place who encourage employee disclosure. During 2026/27, we will focus on encouraging employees to update information in relation to carer, socio-economic and disability status, which out of all statistics, have the highest number of employees choosing not to disclose information.

120. 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 trends indicate areas for improvement.

121. The findings from our training data analysis show that of the training data recorded, 54.5 per cent were women and 45.5 per cent were men.

122. Population data on race shows an increase in the number of people from an ethnic minority. Our staff belonging to an ethnic minority group is broadly reflective of the Scottish population.

123. Leaver information does not indicate any trend or area of concern in relation to race. We will continue with the actions set out in our Diversity, equality and inclusion strategy to ensure that an increased proportion of minority ethnic applicants secure employment with Audit Scotland, and ethnic minority colleagues feel included and able to progress within the organisation to more senior positions.

124. It is encouraging to note that there has been an increase in the volume of individuals disclosing their disability status, the number

declaring a disability at Audit Scotland, the volume of recruitment applicants and in the number of those being offered a role.

125. Our Diversity, equality and inclusion strategy sets out our ambition to ensure that all colleagues have increased awareness about different disabilities and how to support disabled people in their roles, with more disabled people securing employment within Audit Scotland and feeling supported to progress within the organisation.

126. We continue to raise awareness of the policies we have in place to support career development at Audit Scotland for all. Working on our Diversity, equality and inclusion strategy activities will allow us to examine where our processes can be strengthened to support upwards career progression for those from minority groups.

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

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

129. We also deliver unconscious bias awareness and further unfair treatment training for colleagues involved in the recruitment and selection process.

130. The data within this report will be shared and discussed with the various groups and committees, including our Equality and Human Rights Strategic Group, our PCS union employee representatives, Executive Team and our Remuneration and Human Resources Committee.

131. We will provide our next report in 2027, 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 in line with our Diversity, equality and inclusion strategic aims.

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 are as at 31 March 2026

Equality strand	March 2026 350 employees	March 2025 359 employees	March 2024 345 employees	Comments
Ethnicity	The percentage of minority ethnic is 6.6% No response rate is 4.6%	The percentage of minority ethnic is 5.9% No response rate is 6.4%	The percentage of minority ethnic is 6.1% No response rate is 7.5%	Audit Scotland has a higher representation of ethnic minority employees compared to the Scottish working population.
Gender	45.1% of our employees are men and 54.9% are women	45.1% of our employees are men and 54.9% are women	43.2% of our employees are men and 56.8% are women	Audit Scotland has a higher percentage of women than men employed.
Age	16–24 (5.7%) 25–34 (28.9%) 35–49 (40%) 50–64 (23.7%)	16–24 (8.5%) 25–34 (29.9%) 35–44 (23.2%) 45–54 (23.4%) 55–64 (15.0%)	16–24 (7.2%) 25–34 (27.2%) 35–49 (36.5%) 50–64 (29.0%)	In 2026, age data was reformatted into revised cohorts to reflect the 2022 Scottish Census.

Equality strand	March 2026 350 employees	March 2025 359 employees	March 2024 345 employees	Comments
Disability	Disability increased at 8.6% 68.6% of employees did not consider themselves to have a disability 20.3% of employees preferred not to say/did not disclose any information	Disability increased at 7.8% 59.9% of employees did not consider themselves to have a disability 32.3% of employees preferred not to say/did not disclose any information	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	The percentage of employees reporting a disability has increased to 8.6 % but is still considerably lower than the Scottish working age population who report a long-term medical condition.
Flexible working	32.9% of employees are on a flexible working contract, representing an increase from the previous year	29.8% of employees are on a flexible working contract, representing a decrease from the previous year	31.0% of employees are on a flexible working contract, representing an increase from the previous year	The number of staff working a non-standard pattern has not fluctuated significantly.
Sexual orientation	84.6% heterosexual 6% LGBO 9.4% preferred not to say/no response	83% heterosexual 5.3% LGBO 11.7% preferred not to say/no response	83.5% heterosexual 4.3% LGBO 12.2% preferred not to say/no response	There has been an increase in the number of colleagues declaring as LGBO and we have more employees declaring their LGBO status than the Scottish population data.
Religion or belief	52.9% no religion or n/a 12.6% Church of Scotland 12.3% Roman Catholic 2.9% Muslim 8.9% another religion or belief	44.3% no religion or n/a 12.5% Church of Scotland 12.3% Roman Catholic 2.5% Muslim 8.4% another 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 or belief	Religion data in the workforce remains steady.

Equality strand	March 2026 350 employees	March 2025 359 employees	March 2024 345 employees	Comments
Marital status	49.4% married/civil partnership 28.9% single 18.6% (other) 3.1% did not disclose	47.9 % married/civil partnership 29.8% single 18.1% (other) 4.2% did not disclose	49.6% married/civil partnership 31.0% single 14.8% (other) 4.6% did not disclose	Marital status data in the workforce has remained steady.

Annual diversity report

2025/26

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