

# Corporate plan: 2004-07

## Summary



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## Summary

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This summary of our corporate plan 2004-07 sets out the development objectives we have set over the next three years. Our main challenges will be implementing the new risk-based audit across all sectors, delivering an effective and respected Best Value audit and ensuring that our internal processes support the achievement of those goals.

## Stakeholder reporting

### Support democratic scrutiny and continuous improvement

- Deliver an effective, respected Best Value audit regime initially in local government, then across the public sector.
- Consult on and deliver a programme of Performance Audit studies and overview reports.
- Develop better integrated reporting on key sectors to provide a rounded picture of performance and highlight issues of national significance.
- Contribute to improvement initiatives in the public sector such as Community Planning and joint working.
- Produce reports which examine services across organisational boundaries from the perspective of citizens and service users.

## Client reporting

### Deliver the audit

- Implement a risk-based audit across all sectors.
- Develop a 'Priorities and Risk Framework' for each sector which will identify key national initiatives within that sector and the main risks to their achievement.

## Effective business processes

### Maximise the value and benefit of audit

- Develop and implement a procurement strategy to support the delivery of improved risk-based audit, Best Value and new auditing standards from the new appointment round.

## 'Audit Scotland aims to become a centre of excellence for public sector audit through the developments proposed in this plan'.

- Revise the *Code of Audit Practice* to take account of the legislative, auditing and other developments that have occurred since the first Code was published in 2001.
- Review how we assess the impact of our audit work.
- Develop closer links with other audit and inspection agencies in order to maximise the impact of all our work.

### Create an integrated organisation with effective business processes

- Modernise and re-engineer our audit processes so that we deliver our work efficiently, effectively and economically.
- Develop and implement a knowledge management strategy.
- Implement a new internal communications strategy.
- Meet our requirements under legislation on diversity and equality issues, freedom of information and data protection.
- Review our external communications strategy to ensure it continues to support our strategic priorities.
- Improve ICT connectivity between offices.
- Oversee a refurbishment of our offices at 18 George Street to meet the requirements of the DDA and our business needs.

### Improve Audit Scotland by supporting learning and growth

- Develop a structured agenda for personal and professional growth to equip our staff to deliver our goals, in particular in relation to risk-based auditing.
- Develop a leadership programme for our managers.

Full details of all our corporate goals, our strategic context for the next three years and how we will measure our performance are set out in the Corporate plan.

