

Consultation findings and our responses

February 2009



Introduction

In 2008, we consulted with public bodies and stakeholders to inform the development of Audit Scotland's Corporate Plan for 2009-12. The consultation was carried out in recognition of the many changes to the public sector landscape since Audit Scotland was created in 2000 and to ensure that our work evolves and adapts to these changes.

The consultation sought feedback on three broad themes:

- the context in which audit will operate
- holding to account the public sector and helping it to improve performance
- ensuring Audit Scotland provides the maximum value from its work.

Our plan is also informed by feedback given by disabled people at an involvement event organised through Capability Scotland.

We are very grateful to everyone who responded to the consultation and contributed to the development of our Corporate Plan. In total 143 stakeholders responded – 27 per cent of those surveyed..

We have used the feedback to inform our corporate vision, objectives and priorities for the coming years. Our new Corporate Plan is published on the Audit Scotland website at www.audit-scotland.gov.uk

This document provides a summary of the key issues raised and explains what we will do in response.



Robert W Black
Auditor General for Scotland and
Accountable Officer for Audit Scotland

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The consultation confirmed that Audit Scotland's work for the Auditor General and the Accounts Commission should continue to support accountability and improvement. It also raised a number of strategic issues which have resulted in the following priorities being set for Audit Scotland for the next three years:

- 1.** Delivering more streamlined audit – in particular, we will work in partnership with other scrutiny bodies and improvement agencies to avoid duplication of effort.
- 2.** Developing more of a balance right between holding public bodies to account and helping them to improve – there is an appetite for us to do more to support the improvement of public services.
- 3.** Increasing the impact of our work – we will use an impact framework to identify and collate evidence on the impact that our work is having.
- 4.** Being recognised by stakeholders, partners and public bodies as a centre of excellence for public audit – the plan sets out the supporting activities that will help us to achieve this.
- 5.** Improving the transparency of our costs and governance arrangements.

The following table summarises the key issues raised by the consultation feedback along with our responses. Our responses can also be found on pages 10 and 11 of our new Corporate Plan.

A separate report containing the full consultation responses is published on the Audit Scotland website at www.audit-scotland.gov.uk

Issues raised and our responses

The responses suggest the need to:	Response/actions planned
<p>1. Create a better balance between holding the public bodies to account and helping them to improve.</p>	<p>We will:</p> <ul style="list-style-type: none"> • systematically, identify and promote good practice to help public bodies improve • develop our reporting approach to support the sharing of good practice • follow up our reports to ensure that action is being taken, where appropriate, by public sector organisations • work in partnership with other scrutiny bodies and improvement agencies to avoid duplication of effort and maximise our contribution to the improvement of public services.
<p>2. Work in partnership with clients and other scrutiny bodies to support and guide improvement in public sector performance (in so far as this does not affect Audit Scotland's independence).</p>	<p>We will:</p> <ul style="list-style-type: none"> • work in partnership with other scrutiny bodies to deliver a shared approach to risk assessment and deliver more streamlined audit and inspection which is robust, carried out at an appropriate level, and seeks to minimise the burden on public bodies.
<p>3. Share as widely as possible lessons from audit on good practice to promote improvement in public sector service delivery.</p> <p>Our consultation with people with disabilities also highlighted this point.</p>	<p>We will:</p> <ul style="list-style-type: none"> • develop our reporting approach to support the sharing of good practice • capture examples of good practice based on audit evidence • develop more varied and diverse ways to disseminate the findings of our work • continue to improve public reporting of results of audits.
<p>4. Ensure clients understand what is required of them under new audit regimes.</p>	<p>We will:</p> <ul style="list-style-type: none"> • provide clearer information to public bodies on the work that we will be doing and how it links with internal audit • support public bodies through implementation of IFRS • provide technical advice and guidance to appointed auditors and public bodies on important developments in audit and accountancy.

<p>5. Review the criteria suggested to guide selection of national performance audits and developing the best value toolkits.</p>	<p>We will:</p> <ul style="list-style-type: none"> • develop and consult on a new programme of performance audits for 2011 onwards for approval by the Auditor General and the Accounts Commission • work with other scrutiny bodies to develop a shared understanding of the priorities and risks for each sector. This will enable auditors to tailor their work to reflect local risks and priorities and increases the value of their work for public bodies and stakeholders • develop our approach to the audit of Best Value in a way which is risk based and which makes a greater use of self-assessment by clients.
<p>6. Improve the timing of audit and reduce the level of audit required.</p>	<p>We will:</p> <ul style="list-style-type: none"> • complete the annual audits to the statutory and Accounts Commission timescales • work in partnership with other scrutiny bodies to deliver a shared approach to risk assessment and deliver more streamlined audit and inspection which is robust, carried out at an appropriate level, and seeks to minimise the burden on public bodies • work in partnership with other scrutiny bodies and improvement agencies to avoid duplication of effort and maximise our contribution to the improvement of public services.
<p>7. Disseminate information, learnings and promote partnerships through personal contact particularly through meetings and seminars.</p> <p>Our consultation with people with disabilities also highlighted this point.</p>	<p>We will:</p> <ul style="list-style-type: none"> • develop more varied and diverse ways to disseminate the findings of our work • continue to improve public reporting of results of audits.
<p>8. Make charges for audit more transparent.</p>	<p>We will:</p> <ul style="list-style-type: none"> • improve the transparency of our costs and governance arrangements • keep the cost of our work to a minimum • deliver year-on-year efficiency savings to meet the Scottish Government's annual efficiency targets.
<p>9. Ensure the organisation can recruit, retain and provide the necessary skills needed to become a centre of audit excellence.</p>	<p>We will:</p> <ul style="list-style-type: none"> • continue to run a graduate training scheme with the Chartered Institute of Public Finance and Accountancy to help ensure we have a steady flow of highly skilled auditors to work with us and to contribute to the training and development of financial professionals who can work across the public sector • maintain a reward strategy that helps us to attract and retain high calibre staff • continue to invest in the development of the people we employ • encourage and monitor continuing professional development.

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Audit Scotland, 110 George Street, Edinburgh EH2 4LH
T: 0845 146 1010 F: 0845 146 1009
www.audit-scotland.gov.uk