

Corporate plan 2012–15

Priorities for 2013



 AUDIT SCOTLAND

Audit Scotland's corporate plan sets out the vision, priorities and strategy for the organisation from 2012 to the end of 2015.

This document details our priorities for 2013 and the key projects Audit Scotland will undertake during the year to deliver our corporate plan for 2012-15. The plan describes the aims of our work and how we will deliver it. It highlights the areas we will focus on to provide assurance to the people of Scotland that public money is spent properly and provides value for money.

Who we are

Audit Scotland is a statutory body that carries out audits and investigations for the Auditor General for Scotland and the Accounts Commission.

The Auditor General for Scotland secures the audit of the Scottish Government and other public bodies in Scotland, except local authorities. She investigates whether bodies achieve the best possible value for money and adhere to the highest standards of financial management. The Auditor General is independent of the Scottish Government and the Scottish Parliament.

The Accounts Commission secures the audit of local authorities and investigates whether they spend public money properly and effectively. It is independent of both central and local government. Commission members are appointed by Scottish ministers.

What we do

We help the Auditor General and the Accounts Commission to ensure public money in Scotland is used properly, efficiently and effectively. We do this by carrying out financial, performance and Best Value audits of various aspects of how public bodies work. We audit public bodies, with a total spend of about £40 billion a year, and audit the majority of devolved public services in Scotland.

Our stakeholders

- The Scottish Parliament
- The people in Scotland
- The Scottish Government
- All Scottish public organisations

Our resources

- £17.6 million from: audit fees paid by public bodies; bank interest; and miscellaneous income.
- £6.3 million direct funding from the Scottish Parliament.
- 255 whole-time equivalent staff (as at 31 March 2012).
- Seven private firms of accountants that carry out about half of the annual audits.

Our history

Audit Scotland was established in 2000 under the Public Finance and Accountability (Scotland) Act 2000. This followed devolution from Westminster to Scotland and the establishment of the Scottish Parliament in 1999.

Our values

In 2012, we discussed the values and qualities we want to underpin everything we do. All the values mentioned during our discussions are captured in the word cloud below. The larger the word, the more often it was mentioned. The core values that are most important to us are:

- Independence and integrity
- Valuing people
- Quality
- Cooperation
- Great communication.

We will aim to reflect these values in everything we do.



Our strategy

Audit Scotland Strategy map 2012–15

Our vision

To be a world-class audit organisation that improves the use of public money

Why we exist

To provide independent assurance to the people of Scotland that public money is spent properly and provides value for money

What we do – our priorities

Helping to improve by holding to account

Auditing We conduct relevant and timely audits of the way the public sector manages and spends money	Reporting We report our findings and conclusions in public	Recommending actions We identify risks and make clear and relevant recommendations for improvement and follow these up
Annual audits of 200+ public bodies 10–12 performance audits a year 5–8 Best Value audits a year Coordinating scrutiny across local government 32 risk assessments in local government National Fraud Initiative Housing benefit audits Community Planning Partnership audits	Annual audit reports Performance audit and Best Value reports Section 22 and Controller of Audit reports Biennial NFI reports CPP audit reports	Identifying key areas for improvement Report recommendations Local follow up Self-assessment checklists Tracking and reporting on the impact of our work

How we do it

Quality & impact:

We systematically improve the quality and impact of our work

Knowledge management:

We seek out and manage information and intelligence to deliver excellent audits

Innovation:

We develop new and improved products to maximise the impact of audit

Value for money:

We maximise our efficiency and effectively manage our resources to reduce the costs of audit

Valuing people:

We empower and support our people to be engaged, highly skilled and perform well

One organisation:

We work together to deliver excellent audits

Our 2013 priorities

Our vision to become a world-class audit organisation drives our work and informs our improvement priorities for 2013. These include quality, developing our people and impact.

Scotland's public sector is operating in tough financial conditions. In coming years, public bodies will face:

- ongoing economic and financial pressures
- rising demands for, and expectations of, public services
- potential structural and constitutional change.

Effective independent audit provides assurance about the use of public money and supports better use of scarce resources. Audit is at the heart of everything we do, and we will focus in particular on areas of audit that support:

- governance and financial management
- financial sustainability
- transparency
- value for money.

As we continue to reduce our costs, this sharpened focus will help us prioritise our use of resources. We will continue to deliver our core audit products and services with decreasing resources. As well as our financial audits and performance audit and Best Value programmes, we will produce new Community Planning Partnership audits for the Auditor General and the Accounts Commission.

Developments

We will be investing in three areas to develop the quality and sustainability of our work. These are:

- a review of the expectations of audit to help maximise the impact of our work, focussing on the scope and reporting of audits
- a review of Audit Services Group's audit methodology to ensure that it is streamlined, consistent and any duplication or unnecessary steps are removed, while continuing to ensure full compliance with international auditing standards and the code of Audit Practice
- the development of an audit intelligence function to help us make better use of data, guide our work and inform our judgements.

Valuing our people

During 2013, we will launch our Personal Development and Growth initiative. This will focus on personal, management and leadership development, to support us to make the best choices about the work that we do and how we do it. We will work to reduce pressures caused by unplanned vacancies and continue our career development programmes for staff and professional trainees.

Quality and impact

We will systematically improve the quality and impact of our work. We will continue to develop professional and ethical standards in line with international developments and make sure they inform all of our judgements. We will revise our quality framework to reflect our vision and priorities, and focus on professional scepticism, making reports valuable and resourcing.

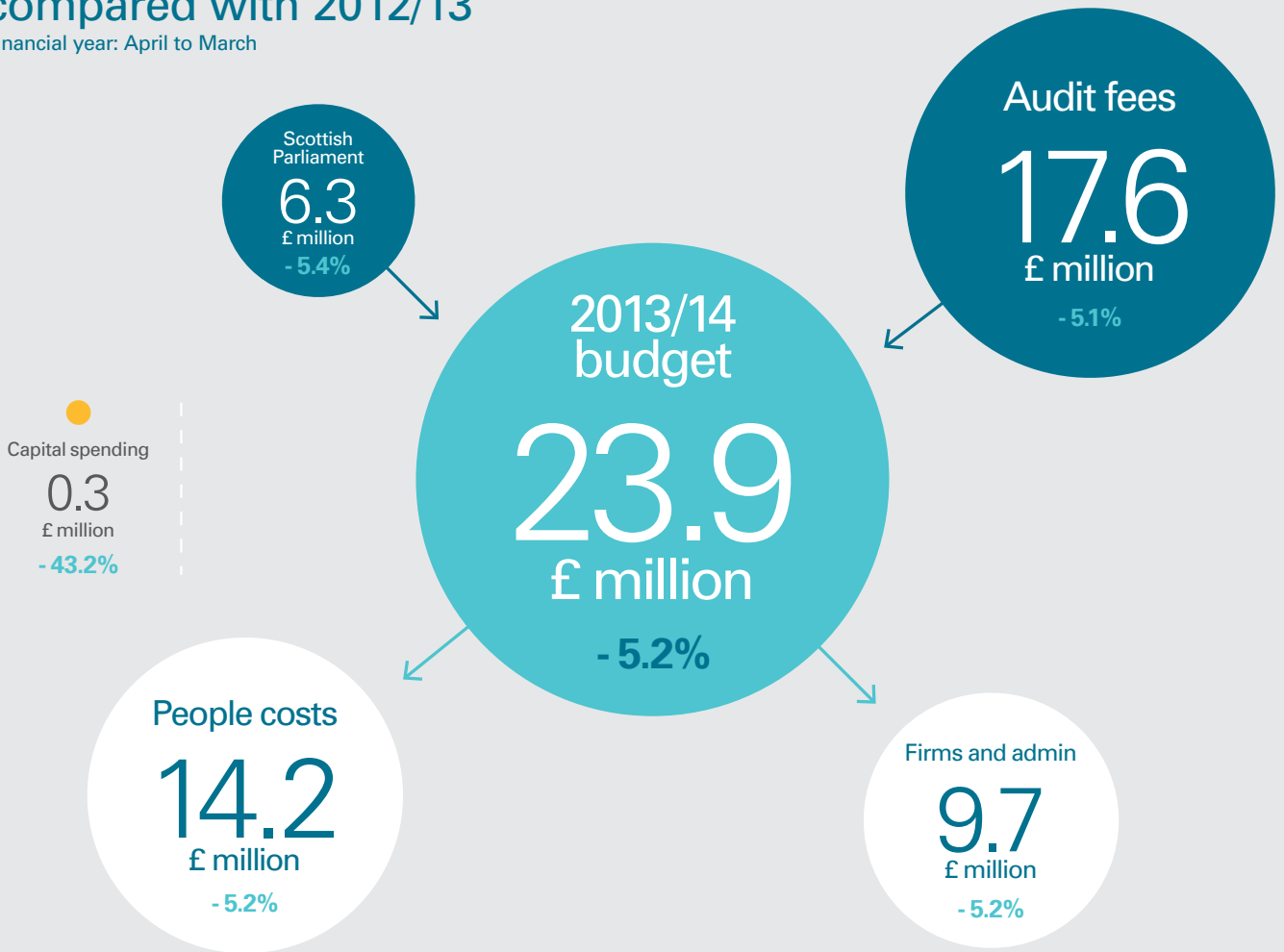
Our 'one organisation' ethos

We will be bolder in seeking opportunities to strengthen how we work more closely and effectively together across the organisation.

Our income and expenditure 2013/14

compared with 2012/13

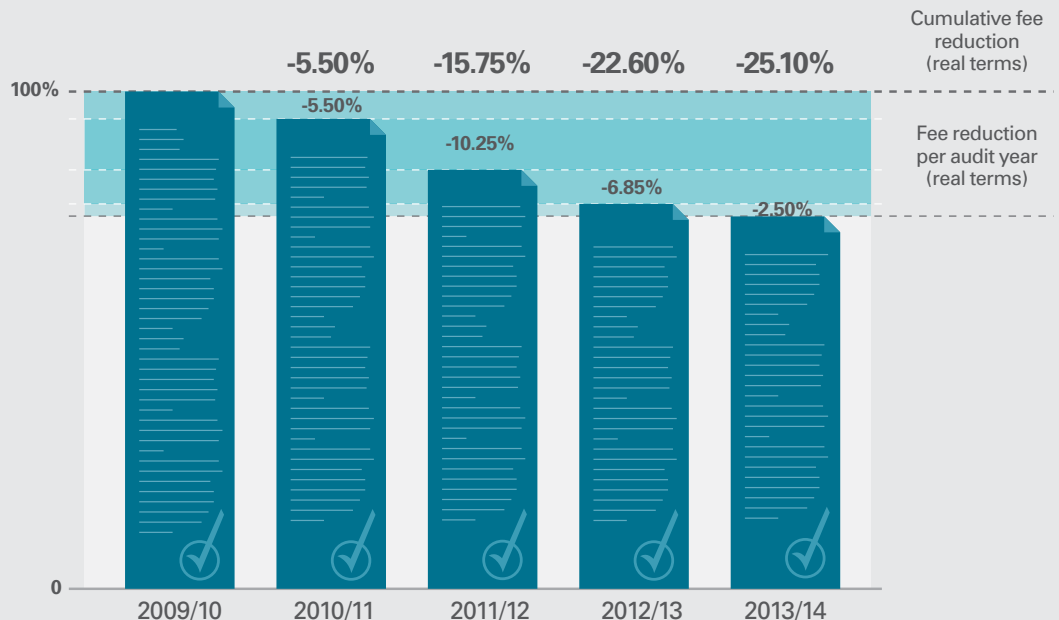
Financial year: April to March



Audit fees for public bodies

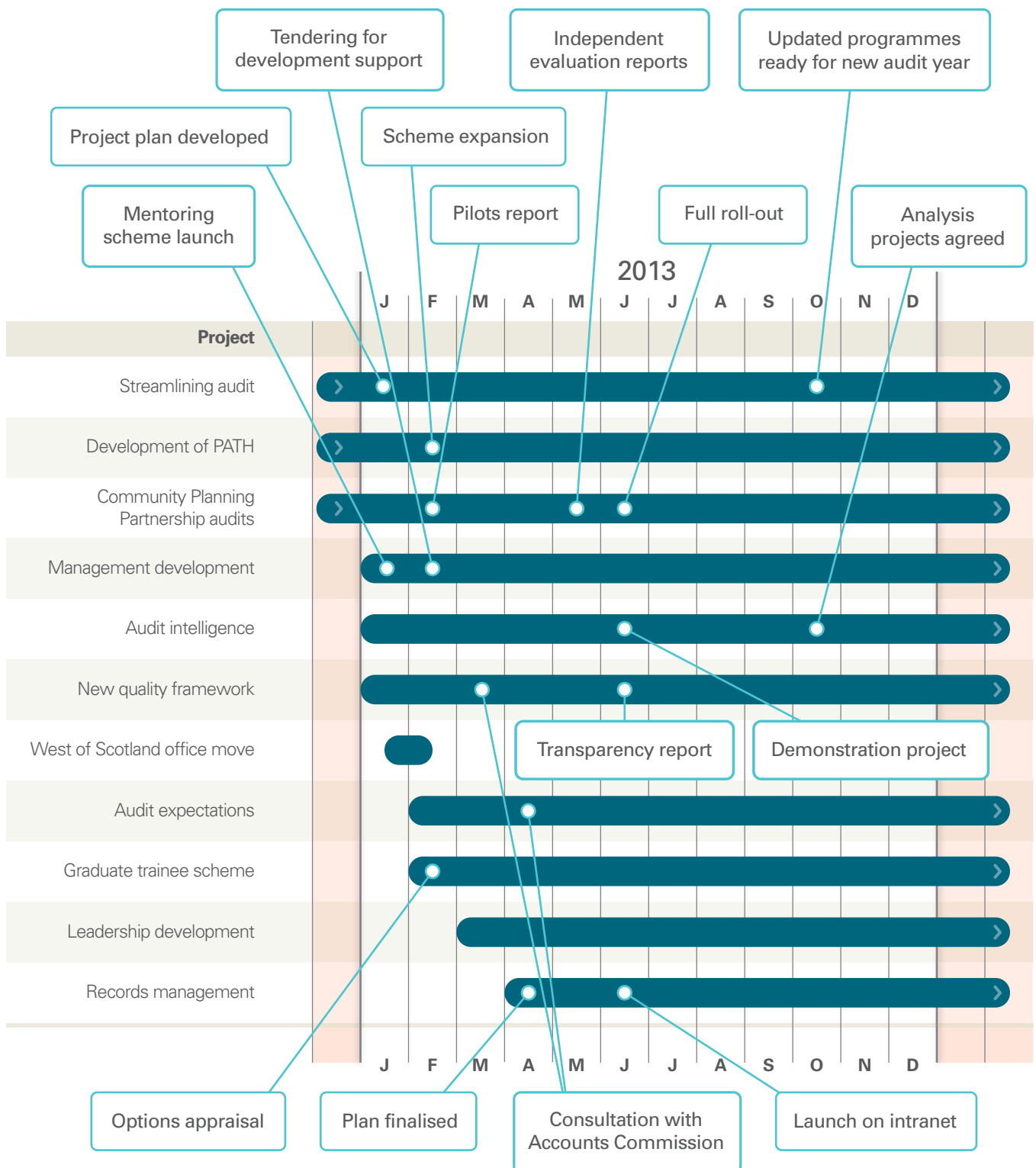
Reductions in fees for audit years 2009/10 to 2013/14

Audit year: November to October

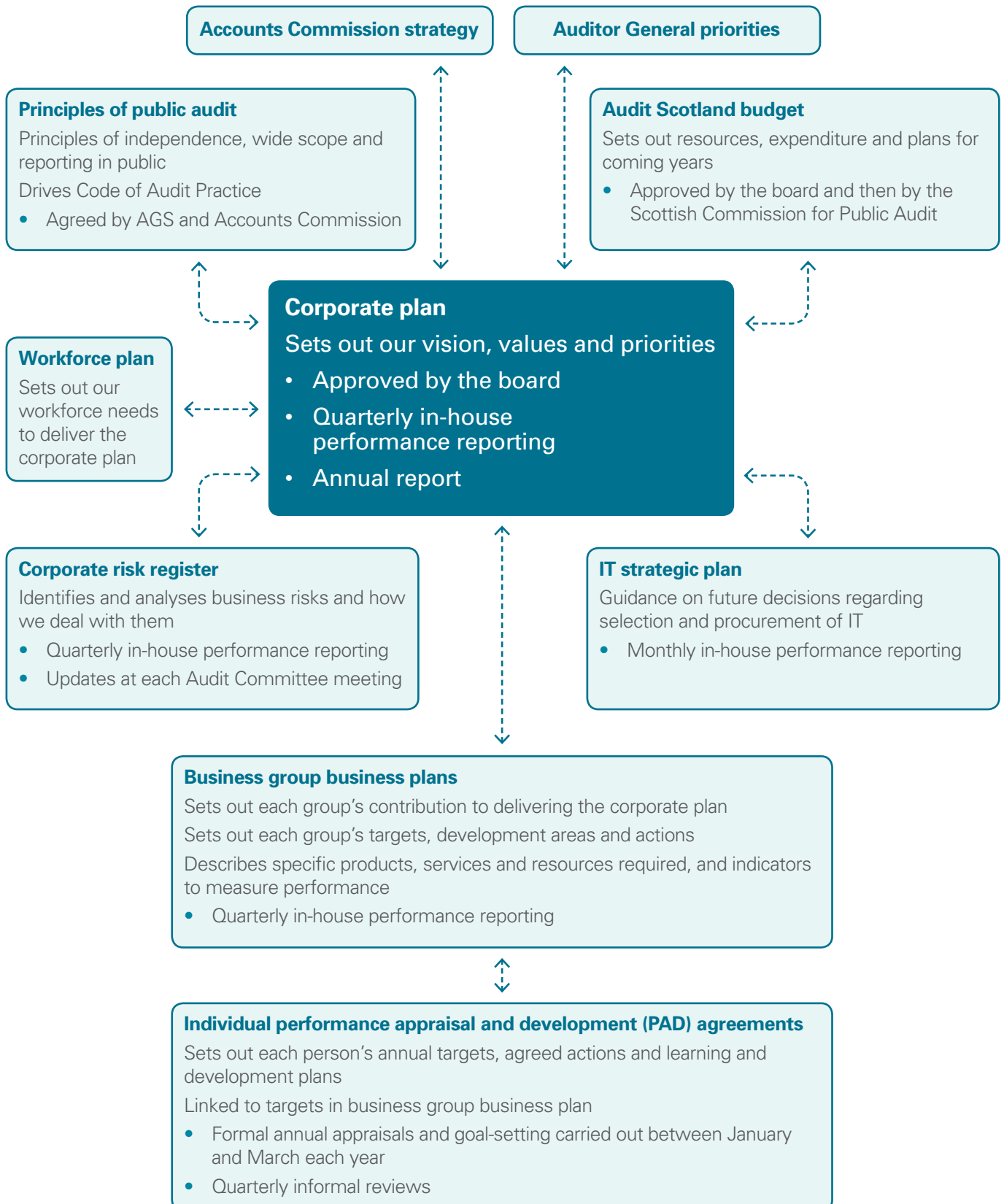


Our projects 2013

During this year, we will invest in a number of new projects and continue existing ones in order to drive and achieve our priorities. Below are some of the key projects taking place this year.



Planning framework



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Priorities for 2013

If you require this publication in an alternative format and/or language, please contact us to discuss your needs.

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ISBN 978 1 907916 88 5