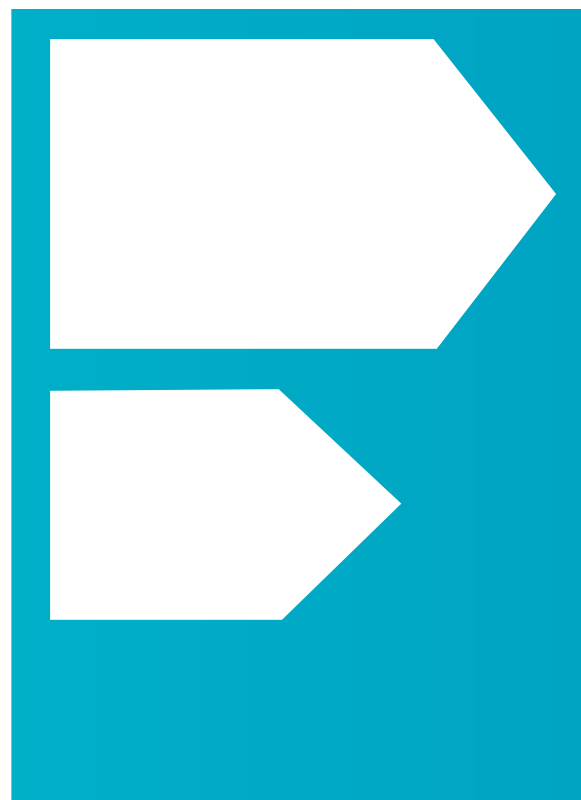


Corporate plan

2019/20 update

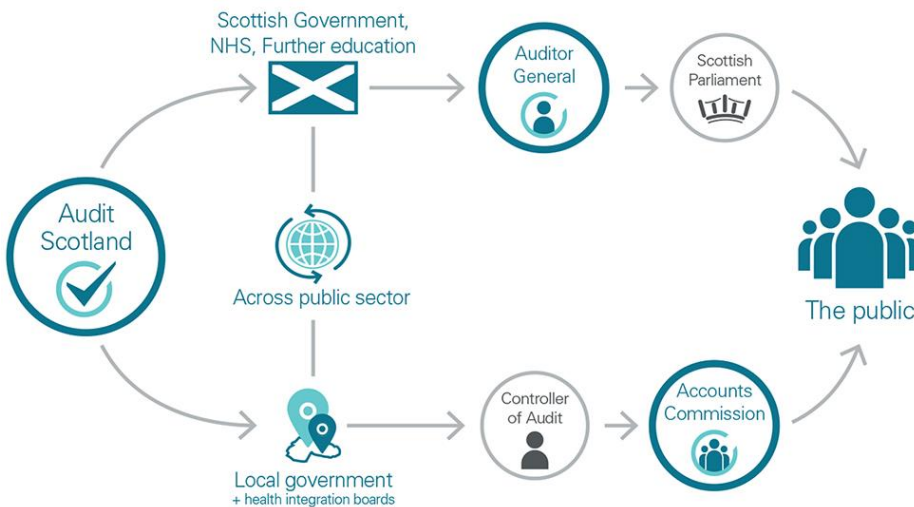


Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.

The Auditor General and the Accounts Commission appoint the auditors. Approximately two thirds of the annual audit work (by value) is done by Audit Scotland and a third by private sector audit firms.



What we do

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We audit organisations across the whole of the public sector in Scotland; this provides us with a unique insight into how effectively public money is spent. These organisations currently spend over £40 billion of public money each year.

Each year public audit delivers

 <p>Over 220 annual audits of public bodies in central government, NHS, further education, local government, joint boards, and water</p>	 <p>Approximately 800 audit reports on audited bodies</p>	 <p>About 20 sector overview, performance audit and Best Value assurance reports on strategic themes and organisations</p>	 <p>Over 200 risk assessments covering the public bodies we audit</p>	 <p>Statutory public interest reports for the Auditor General, the Scottish Parliament, the Controller of Audit and the Accounts Commission to consider</p>
 <p>Investigations into matters of public concern</p>	 <p>Coordination of the National Fraud Initiative in Scotland</p>	 <p>Housing benefit risk assessments and audits</p>	 <p>Support for the Scottish Parliament's scrutiny of the use of public money</p>	 <p>Briefings for the Scottish Parliament, audited bodies and other key stakeholders</p>

Contents

Forewords	4
Our vision	5
Introduction	6
Audit priorities	7
Organisational priorities	10
How we run Audit Scotland	16

Forewords

These are times of unprecedented uncertainty and change and Audit Scotland has an important role in providing assurance and supporting improvement.

Over the next few years, public bodies will have to manage tight finances alongside increasing demands and the significant uncertainty around the impact of EU exit on the public sector and Scottish economy. Over the same period, the Scottish Parliament and Government will be taking forward new taxation and social security powers, which bring more responsibilities, opportunities and risks. More recently, the prospect of a second referendum on Scottish independence has also been gaining more prominence.

In this environment of uncertainty, it is important that public audit plays its role in supporting scrutiny and improvement. With my fellow board members, I will help ensure that Audit Scotland is equipped to play its role.

In this update to our [Corporate Plan](#), we highlight how Audit Scotland is responding to the major changes taking place across public sector. The plan also sets out how we are developing the organisation to ensure that we deliver high-quality public audit for the people of Scotland.



Ian Leitch CBE
Chair of the Audit
Scotland Board

Public audit in Scotland is independent, objective and politically neutral.

Audit provides politicians, decision-makers and the public with the assurance and information they need about how public money is spent. This is more important than ever at a time when public services are under significant pressure from demography, tight finances, and the challenges of technological and climate change.

At the same time, the audit profession has been under close scrutiny. In the wake of well-publicised corporate failures, reviews by Sir John Kingman and the Competition and Markets Authority have made recommendations to strengthen quality and independence, while Sir Donald Brydon is reviewing the scope and expectations of audits. Their focus is on the corporate sector, but we're watching closely to ensure we understand the implications for public audit.

We're not complacent. It's essential that we can demonstrate the independence and quality of all the audits carried out under the [Code of Audit Practice](#), whether done by our in-house teams or by firms. We can be confident that the public audit regime already includes strong safeguards of independence, objectivity and quality, in particular the independent appointment of auditors by the Auditor General and the Accounts Commission. And our Audit Quality Framework is the most rigorous of any of the UK audit agencies, covering all audit work and all providers. We've got a strong track record and excellent foundations for contributing to and learning from changes to the profession.

During 2019-20 and beyond, we will continue to ensure that public audit adds value by delivering the commitments set out in this plan.



Caroline Gardner
Accountable Officer
and Auditor General
for Scotland

Our vision



Our vision

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

Why we exist

To support the Auditor General for Scotland and the Accounts Commission.

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

What we do

We carry out relevant and timely audits on the efficiency and effectiveness of public services in Scotland.

We identify risks, report our findings in public, make clear recommendations and follow these up.

-  Risk assessments of public bodies and strategic themes
-  Annual audits of public bodies, Best Value audits, performance audits, national reports, statutory reports
-  Investigate and report on matters of public concern
-  Coordinate scrutiny and fraud investigation work
-  Support the scrutiny of the use of public money
-  Support improvement

Audit priorities



Financial sustainability, financial management and governance



Financial devolution, the fiscal framework and social security



Preparedness for EU withdrawal



Supporting parliamentary scrutiny



Service delivery and public sector reform

Organisational priorities

Delivering world-class audit



Audit quality



Code of audit practice



Digital audit



Communications and engagement



Diversity and equality



Audit appointments

Being a world-class organisation



Wellbeing



Resourcing



Learning and development



Harnessing digital technology



Leadership and managerial development



Sustainability

Introduction

Our [*Corporate Plan*](#) covers the period 2018-21. Each year we publish an update which sets out our priorities for the year ahead.

The environment we operate in continues to change rapidly, not least around EU withdrawal where, despite recent changes to the timetable, there remains significant and unprecedented risk and uncertainty. More recently, the prospect of a second referendum on Scottish independence has also been gaining more prominence.

Alongside this, we continue to develop our audit approach in response to the increase in the Scottish Parliament's financial powers and responsibilities. Under powers from the 2012 and 2016 Scotland Acts, the Scottish Government has more choice over tax and spending and more decisions to make about how and when to use borrowing and reserve powers. And the performance of the Scottish economy relative to the rest of the UK now has a greater influence on public finances than ever before.

As these constitutional changes take place, the demand for public services is also changing. There continues to be increasing pressures on services and funding and it is evident that there are mounting pressures on public services. This means that there are many challenges facing decision-makers about where best to prioritise the resources that are available.

Significant changes are also taking place to how public services are delivered, including the integration of health and social care services and greater community empowerment.

Our risk assessments and audit work are also identifying increased risks in other areas across the public sector. These include:

- shortfalls in skills and capacity in 'front line', specialist and 'back office' functions including financial management
- digital and cyber resilience
- leadership, governance and the effectiveness of scrutiny
- the delivery of public sector reform.

In this complex and challenging environment, it is important that independent, objective and authoritative public audit continues to support a strong and effective system of financial accountability and transparency.

Many of the recommendations arising from the Kingman and Competition and Markets Authorities reviews are already features of the public audit model in Scotland, including the independent appointment of auditors, the rotation of auditors every five years and a code of audit practice which requires a broad range of judgements to be made. We are not complacent however and we remain committed to delivering independent, objective and high-quality audits and to continuous improvement.

Audit priorities

We want public audit to have a real, positive and lasting impact on public services in Scotland.

Our audit priorities are guided by public audit in Scotland, they are focused on the priorities identified by the Auditor General and the Accounts Commission and they are underpinned by our assessment of issues and risks across the public sector. These all inform the focus and scope of audits in individual public sector bodies and across themes and sectors.

We want to ensure that we do the right work at the right time and do it efficiently and effectively.

Financial sustainability, financial management and governance

It is clear that the financial sustainability of public services in Scotland is coming under significant pressure. In the most recent [NHS overview report](#) the Auditor General highlighted that the NHS in Scotland is not in a financially sustainable position and the Accounts Commission's [Local Government Overview report](#) found that spending reductions and increasing demand are impacting on some services. The reports also stressed the need for more fundamental and transformational change and that decisive action was required.

The annual financial audit forms the largest part of our work – this is an annual check on public bodies across Scotland. In 2018/19 we audited over 300 sets of accounts and produced over 220 annual audit reports.

The Code of audit practice 2016 sets the framework for public audit in Scotland. The code requires judgements on what we call the four dimensions of the wider scope of public audit.



The audit dimensions help to focus auditors' work in support of the Accounts Commission's approach to auditing Best Value. They also focus on the experience of citizens and service users and the link between spending and outcomes.

The wider scope audit ensures that auditors provide appropriate assurance to the Auditor General, the Accounts Commission and other stakeholders and that audit adds value to audited bodies.

We also continue to promote counter fraud activity through our audit work and coordinate the National Fraud Initiative work in Scotland.

Financial devolution, the fiscal framework and social security

Public audit reports independently on the substantial changes that are taking place to the public finances and supporting the Parliament in its responsibilities on the oversight of public funds.

Over the last 18 months we have [reported](#) on the implementation of the Scottish Parliament's new financial powers, including tax and borrowing powers and social security spending. Our work aims to help improve strategic public financial management, support Parliamentary scrutiny and inform good decision-making. We continue to report on the implementation and operation of devolved financial powers, including in the annual audits of the Scottish Government, Revenue Scotland and Social Security Scotland.

The new social security powers are a significant responsibility for the Scottish Government, providing both opportunities and risks. Spending is estimated to be about £3.3 billion every year once fully implemented - around 15 per cent of overall current social security spending in Scotland. The Scottish Government will have formal responsibility for all devolved areas by April 2020 and all cases will be fully transferred to Scotland by 2024. Implementing these powers is a complex and wide-ranging programme of work. During 2019, we will:

- publish a performance audit examining how effectively the Scottish Government is managing the delivery of the devolved social security powers
- carry out the first annual audit of Social Security Scotland
- continue to develop our audit approaches and build capacity to allow us to respond effectively as further tax and spending powers are introduced and to support Parliamentary scrutiny as the complexity of the public finances increases.

Preparedness for EU withdrawal

At the time of writing the shape, timing and implications of EU withdrawal are still developing. We continue to monitor issues as they develop, identify associated audit risks, and ensure they are reflected in our work programmes.

We will monitor and report on how organisations are considering the potential implications of the changes ahead and their 'state of readiness' in what is a complex and rapidly changing environment. The planning guidance for the audits asks auditors to consider the extent to which public bodies are working to understand, assess and prepare for the UK leaving the EU.

Our latest work programme also includes performance audits in this area from 2020, looking at issues such as workforce planning and the impact on funding streams following EU withdrawal.

Supporting parliamentary scrutiny

We provide support for the Public Audit and Post Legislative Scrutiny Committee and support the Finance and Constitution Committee in its budget scrutiny role. We also support other committees, the Auditor General and the Accounts Commission and give evidence at committee meetings and enquiries into specific areas.

The Parliament's Budget Process Review Group (BPRG) made a range of recommendations around how the Scottish Budget is developed and scrutinised. Public audit has an important role to play in this and we anticipate that the demand for audit work to support the budget process will increase over 2019/20.



We will continue to inform and support the Parliament and others as they establish new arrangements to help ensure transparency, accountability and financial sustainability. Our programme of work on public financial management will look at the management of the new devolved powers and the implementation of the BPRG recommendations.

Service delivery and public sector reform

We report on public sector service delivery and reform as part of our annual audit work and through the [five-year rolling work programme](#).

The programme is based on our analysis of the key risks facing the public sector in Scotland and where public audit can add the most value.

The programme is refreshed each year and includes a broad range of subjects, covering both front-line service delivery and the financial and resourcing arrangements that support them.



2019/20 work programme

Overview reports on:

- NHS in Scotland
- Scotland's Colleges

Performance audits on:

- City deals
- Early learning & child care – follow-up
- EU withdrawal
- Revenue financing of assets – the NPD and Hub models
- Enabling digital government
- Finances of Scottish Universities
- NHS – Primary care clinical workforce
- Social Security
- Scottish Public Pensions Agency – follow-up

Overview reports on:

- Local Government finances
- Local Government performance and challenges

Best Value Assurance Reports on:

- Clackmannanshire Council – progress report
- Highland Council
- Midlothian Council
- North Lanarkshire Council
- Perth & Kinross Council
- Scottish Borders Council
- South Lanarkshire Council
- Stirling Council

Key:

- Auditor General for Scotland
- Accounts Commission
- Joint – Auditor General and Accounts Commission

Organisational priorities

It is essential that we respond to the changing demands to ensure that public audit adds value. Our strategic improvement plan ensures we are efficient and effective. We have streamlined our priorities to focus on what matters most. Our priorities are:

- **Delivering world-class audit** – high-quality audit that makes a difference to the use of public money and public services in Scotland
- **Being a world-class organisation** – where Audit Scotland is a great place to work, attracts and retains the best people and where we support them to do their work.

Delivering world-class audit

Objectives

Our objective is to ensure that public audit in Scotland make a positive difference to how public money is used, and the outcomes that people experience. To do this it must:

- be informed by an excellent understanding of the issues facing public sector bodies and responds to changing circumstances and emerging issues
- be efficient, proportionate and applies the highest professional and ethical standards
- report clearly and authoritatively and provides insights into what works as well and what needs to improve and follows the public pound wherever it is spent
- offer foresight on future risks and opportunities for improvement
- promote transparency, accountability and Best Value.

Priorities for 2019/20

Our main priorities are:



Audit quality

In December 2017 we published a new [Audit Quality Framework](#) which applies to all audit work. The framework is the most comprehensive in the UK and combines the highest professional and ethical standards with strengthened and more comprehensive arrangements for:

- internal quality reviews
- independent external quality reviews by the Institute of Chartered Accountants in Scotland (ICAS) covering all of the audit work, including financial audit, Best Value audit and performance audit
- enhanced reporting on quality to Audit Scotland's Audit Committee, the Auditor General, the Accounts Commission and to the public.

We also restructured areas of the business to support improved scrutiny, assurance and professional support for the in-house teams and the appointed audit firms.

In 2019/20 we will further develop our quality arrangements by:

- updating our audit methodology to ensure that it is at the leading edge of public sector audit
- responding to the findings from surveys of audited bodies carried out by an independent research firm and our in-house staff survey on quality
- implementing the INTOSAI¹ standards for non-financial audit work
- implementing a revised suite of performance measures on quality
- implementing an enhanced escalation process for any concerns raised over audit quality.

Digital audit

We are implementing our [Digital audit strategy](#), which sets out how we will report on digital transformation across the public sector, how we will improve our use of technology in the audit process. Key areas of development in 2019/20 include:

- the roll out of audit analytics in the annual audit process
- the data enabled audit GovTech project, in partnership with the Northern Ireland Audit Office
- extending the Audit Intelligence database to inform risk assessments and audit work.

Communications and engagement

We are developing a new Communications and Engagement Strategy to ensure that we get our messages out effectively. The development work includes core publications, data and design; publications and formats; the wider public sector communications environment in Scotland; and social media.

Developing a new Code of Audit Practice

The [Code of Audit Practice](#) sets the framework for public audit in Scotland and focuses auditors' work. The Code requires auditors to comply with the highest professional standards including International Standards on Auditing and ethical standards. It recognises the increasingly high expectations the public has about



¹ International Organisation of Supreme Audit Institutions

the role of audit in the stewardship of public funds. It defines the wider scope of public audit as going beyond the financial statements to include work that contributes to audit judgements and conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

In 2019/20 we will review and update the Code in conjunction with the Auditor General and the Accounts Commission to ensure it focusses on the most important issues for the years to come.

Preparing for the next round of audit appointments

The Auditor General and the Accounts Commission [appoint the auditors](#) to the public sector organisations in Scotland. Public audit in Scotland is delivered using a mixed market approach. Two thirds of the annual financial audits by value are carried out by Audit Scotland and a third are carried out by private sector audit firms. The audit appointments are reviewed and changed every five years and we are currently developing the appointments and procurement strategy for the next appointment round, which will take effect from October 2021.



Diversity and equality

In our [Diversity and equality outcomes report](#) we set out how we will embed and encourage equality and diversity in our audit work and how we operate as an organisation. Our main objectives are to consider how public services meet the diverse needs of all citizens and communities and that we promote, understand and support a diverse and inclusive workforce.



We use an Equality and Human Rights Advisory Group involving people from a wide range of external stakeholder organisations to help shape our approach to equality in the audit work. Our Diversity and Equality Steering Group will monitor the work being done in each business group to help achieve the equality outcomes.

Our People Focus Group oversees diversity and equality within the organisation, in addition to monitoring, reporting on and promoting the diversity of our workforce.

Being a world-class organisation

Objectives

We want to make Audit Scotland a great place to work so that we can attract, retain and develop the best people. It is through highly-skilled, engaged and motivated people that we provide high-quality services. We also want to ensure colleagues have access to high-quality, robust and flexible technology that helps them do their work.

Priorities 2019/20

Our Being a Better Organisation programme 2015-18 was all about changing the way we work together. We have developed ways of working that will improve quality, efficiency and effectiveness and which deliver excellent results. The most recent Best Companies employee engagement survey provided our best ever results and we are in to the top 100 not-for-profit organisations to work for in the UK. It is also the case that we are working in a pressurised environment and we know that there is more we can do to support colleagues to be their best.

Our main priorities in 2019/20 are:



Wellbeing

We are working within the [Healthy Working Lives](#) framework to help increase the resilience of our workforce. Our Health, Safety & Wellbeing Group oversees this priority and our health, safety and wellbeing plan includes a range of initiatives for managers and team members throughout the year. Audit Scotland is partnered by [Wellness International](#) (who carry out occupational health and annual wellness checks), the [Keil Centre](#) and the [Scottish Association for Mental Health](#) in this area of our work.



In 2019/20 we will also be reviewing our organisational values and behaviours to ensure that they are supporting our vision to be a world-class organisation.

Resourcing

We keep our workforce strategy under review to ensure we have the capacity to meet the changing audit responsibilities.



We are also continuing our work to improve how we resource our audits, building on the experience and feedback we have received during 2018. We have taken stock of what works well, and what needs to improve. In 2019/20 we will introduce more flexible resourcing arrangements to use colleagues' skills and experience in a more agile way and based on the needs of the audit work.

In 2018/19 we reviewed our attraction and recruitment strategy. In 2019/20 we will develop a range of areas to improve how we attract and recruit the most talented people including; our external recruitment communications, use of social media,

our approach to candidate relationship management and how we identify potential colleagues of the future.

Learning and Development

Our Learning and Development plan focuses on our strategic priorities and the professional, technical, organisational and interpersonal skills required to deliver them. This is underpinned by an extensive programme of learning and development opportunities including our new L&D portal.



Our professional graduate training programme is an important part of our resource and succession planning for qualified auditors. It is one of the largest graduate training programmes in the public sector in Scotland and there are currently 41 trainees in the scheme. In 2017/18 we extended the scheme to encourage school leavers with the necessary qualifications to access a career in accountancy and audit. The programme provides us with a pool of talent that we will develop into the technical experts, managers and the leaders of the future. The programme also contributes to the pool of qualified accountants and auditors available across Scotland's public sector. We also run a Modern Apprentice scheme to provide opportunities for young people to gain skills and experience in the workplace.

Leadership and management development

We know that our leaders and managers have a significant impact upon the engagement, performance and wellbeing of their team members. Fraser McKinlay, Director of Performance Audit & Best Value is the executive sponsor for leadership development and is working closely with the Leadership Group and the Human Resources and Organisational Development team on a flexible programme of leadership and management development work.



Harnessing digital technology

It is important that we harness digital technology to support colleagues do their audit work and how we run the organisation.



Our [Digital audit strategy](#), sets out how we will report on digital transformation across the public sector, how we will improve our use of technology in the audit process and also how we will develop our digital skills, expertise and knowledge.

Our [Digital Services Strategy](#) sets out how we provide our colleagues with the digital services they need to audit securely, efficiently and effectively. The strategy has two core objectives with a specific 'security first' focus:

- **Resilience** – to ensure that we have robust, accessible and dependable systems in place, together with:
 - increasing security measures and resources to deal with the ever-increasing cyber security threats
 - delivering flexible, secure mobile devices
 - strengthening the capacity and skills of the Digital Services Team.
- **Innovation** – where we will continue to develop digital solutions to support our ambition to be a world-class audit organisation, including:
 - integrating our internal information using big data and machine learning
 - continuously improving our digital delivery and work ethic by adopting new agile methodologies
 - encouraging and supporting the development of digital skills across the organisation.

In 2019/20 we are prioritising a programme of digitally enabled projects to ensure we have resilient and flexible systems which support colleagues deliver high-quality audit work and an efficient and effective organisation. These include:

- initiating a project to secure a new Electronic Working Papers system to support the audit work
- implementing a redesigned and cloud-based file management system to maximise accessibility, flexibility and security
- implementing a new performance management framework to improve the timeliness, accessibility and analysis of business intelligence and help us manage the organisation in a more agile and action-focused way
- implementing a new time recording system
- upgrading our finance and HR systems.

Sustainability

Improving our environmental performance is an important aspect of our world-class audit ambitions and providing effective leadership in this area is part of this objective. We have significantly reduced our carbon footprint in recent years and continue to look at opportunities to reduce it further.

Our [Environment and Sustainability report](#) highlights the good progress we are making to date and sets out our plans for reducing carbon emissions further.



How we run Audit Scotland

To deliver world-class audit and be a world-class organisation, we focus on six main areas and we work hard to make them the best that they can be. We do this by continuously improving our core audit work and how we run the organisation.

Delivering world-class audit and being a world-class organisation



Independence

Statutory independence of Auditor General and Accounts Commission

Independent appointment of auditors

Parliamentary approval of budget

Professional and ethical standards



Governance

Independent appointment of board members

Internal and external reviews/audits

Annual reports

Scrutiny by SCPA

Planning, financial, performance and risk management arrangements



People

Learning and development

Workforce planning

Employee and organisational development

Health and wellbeing



Methods

Audit methodology and work programmes

Audit quality framework

International auditing standards

Digital audit

Applying best practice



Reporting

All reporting is in public

High-quality audit reports and supporting products

Investigating matters of public concern



Impact

Supporting parliamentary scrutiny

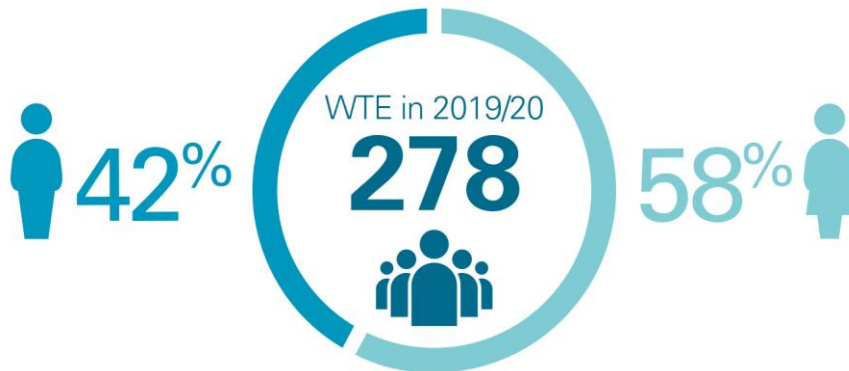
Follow-up audits and impact reports

Engagement, communications and media

Briefings, video, interactive data tools, seminars, round table events, checklists

Our people

Our people are our most valuable resource and staffing costs amount to 66 per cent of our total budget.

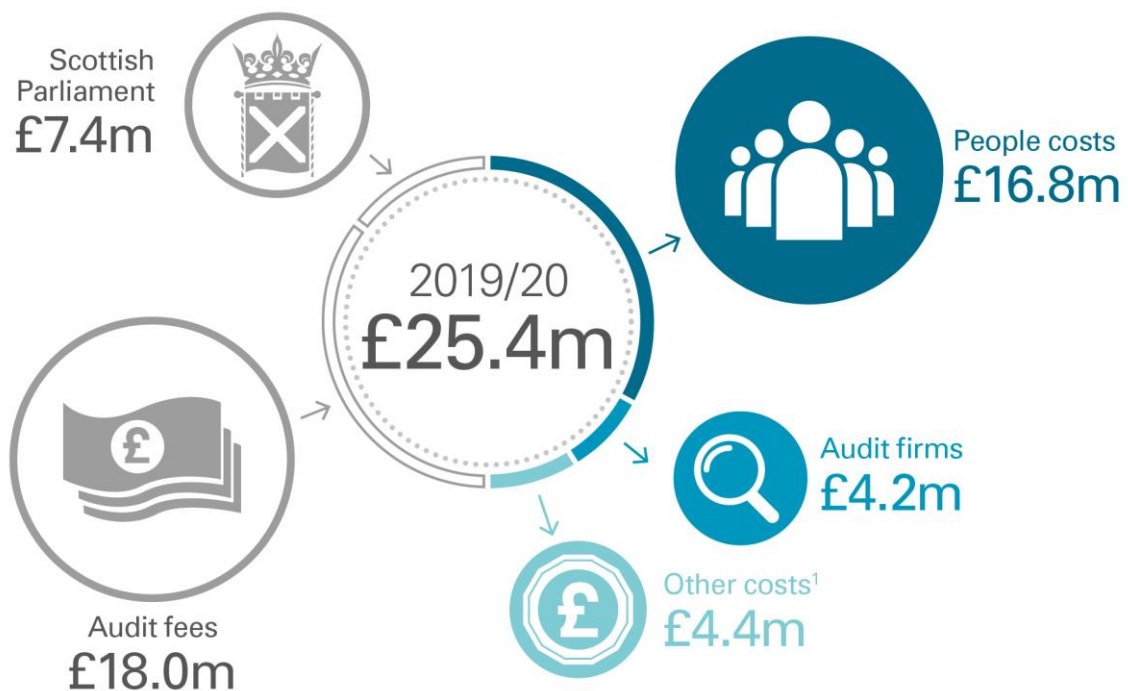


After reducing our workforce in recent years, we are increasing our capacity so that we can deliver on our increased audit responsibilities arising from the devolved financial powers and the transfer of social security payments. This is being phased in over the course of 2018/19 to 2021/22, by which time we expect to employ 290 whole time equivalent (WTE) people.

Our income and expenditure

Audit Scotland meets its costs from a combination of audit charges to public bodies and funding from the Scottish Parliament through the annual Budget Act. Audit Scotland sets audit fees to recover the costs of local audit work and, where appropriate, a contribution to other audit and support costs.

Our budget for 2019/20 is £25.4 million, this represents 0.06% of the £40 billion total expenditure on which we provide assurance. It is a 1.5 per cent increase in real terms compared to 2018/19.



Note: 1. Other costs include property, digital services, travel and subsistence, capital expenditure, and depreciation.

We keep our five-year medium-term financial plan under regular review.

Our property

We work out of three offices in Edinburgh, Glasgow and Inverness. The offices provide us with modern, flexible accommodation which supports effective cross-organisational working. We will continue to keep our property portfolio under review to ensure that it meets our business needs and provides Best Value.

Governance

We expect high standards of governance of the organisations we audit, and we set high standards for our own governance.

The Audit Scotland Board is responsible for the exercise of all of the functions of Audit Scotland. The board is made up of three independent non-executive members appointed by the Scottish Commission for Public Audit (SCPA), the Auditor General and the chair of the Accounts Commission. The chair of the board is a non-executive member and is appointed by the SCPA.

The board meets in public and agendas, minutes and meeting papers are available on our [website](#). The web pages also provide additional information about the board members and the governance arrangements at Audit Scotland.

The board has two standing committees, each of which are chaired by non-executive members:

- The Audit Committee oversees the arrangements for audit quality, internal control, risk and corporate governance, internal and external audit, the annual accounts and the Standing Orders, Financial Regulations and Scheme of Delegation.
- The Remuneration and Human Resources Committee oversees the arrangements for salaries and terms and conditions of staff and other human resourcing matters.

Internal audit work is carried out by an external firm appointed by the Audit Committee and the external auditor is appointed by the SCPA.

Our annual budget, parliamentary funding and annual report and accounts are subject to scrutiny by the SCPA.

Planning, performance and risk

Our planning, performance and risk framework is designed to ensure that our strategic objectives are the driving force in our corporate plan, thematic plans and strategies and our business group plans. These are supported by a range of more operational plans and flow through to the personal objectives for each member of staff.



We use a variety of reporting arrangements to help drive improvement and assess how effectively we are delivering our objectives and commitments.

We publish a wide range of performance reports, these include:



[Annual report and accounts 2018/19](#)



[Quality of public audit in Scotland: Annual report 2018/19](#)



[Transparency report 2018](#)



[International work 2018/19](#)



[Equality and Diversity](#) – including reports on equality outcomes reports, annual diversity reports, equality impact assessments and the gender pay gap



Sustainability – including our [Climate Change Plan](#) and the annual [Environment and Sustainability Report](#) (including biodiversity)



Financial and performance reporting – quarterly reports to the [Board](#).

Our performance management framework is aligned to our strategic objectives. It uses a combination of key performance questions and quantitative and qualitative key performance measures to help us monitor performance and take action when required.



Delivering world-class audit

KPIs include:

- Audits to time
- Audits to budget
- Audit quality
- Getting our messages out (inc. report downloads, coverage, social media engagements)
- Supporting scrutiny in parliament and audited bodies
- Action on and the impact of audit recommendations



Being a world-class organisation

KPIs include:

- People measures (engagement, learning and development, wellbeing, absence)
- Financial (budget management, savings and efficiencies)
- Digital (system uptime, service desk response times)

Our [Risk Management Framework](#) helps us to identify the strategic and operational risks facing the organisation. The framework analyses the likelihood and potential impact of the risk, captures the controls in place and the way in which the risk is being monitored. It also highlights any actions required to reduce the risk. The corporate risk register is reviewed regularly by the management team and the audit committee, they also interrogate selected risks and mitigating actions in closer detail on a quarterly basis.

The key risks for the coming year include; ensuring we have the capacity and expertise to deliver our responsibilities in the context of the devolved financial and fiscal powers, welfare reform and EU withdrawal alongside our existing audit work.

We are also focusing closely on maintaining our independence, the quality of our work, it's relevance, focus and scope and by extension our reputation. All of these need to be in place for us to have the impact and influence we seek to achieve. Equally, how we run the organisation remains an area of great importance and we continue to focus on using our resources flexibly, delivering value for money and the security of our digital infrastructure, systems and information.

All of these risks are inter-linked, and we manage them carefully to ensure that we are able to achieve our strategic vision.


Corporate plan

2019/20 update

This report is available in PDF and RTF formats, along with a podcast summary at:

www.audit-scotland.gov.uk 

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500

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