

Candidate pack

Executive Director of Performance Audit and Best Value

March 2024

Welcome

Thank you for your interest in the role of Executive Director of Performance Audit and Best Value at Audit Scotland.

We deliver independent and robust audit of Scotland's public sector, working on behalf of the Auditor General and the Accounts Commission. We employ more than 340 talented professionals who know that their work helps the efficient delivery of public services in Scotland.

Our vision is that public money is well spent to meet the needs of Scotland's people. To achieve this, we will provide clear, independent and objective assurance on how effectively public money is being managed and spent. Our work covers about £59bn of public spending, almost 300 public sector accounts, and the services and projects that affect all people and communities in Scotland.

Scotland's public bodies face their biggest challenges since devolution. The cost of living crisis, the impacts of the Covid-19 pandemic on communities, services and finances, and tackling climate change are just some of the factors that have added to and exacerbated existing issues such as inequalities and financial sustainability.

Our audit work has to respond to these impacts on public services and finances, and achieve the outcomes where we want to see measurable changes as a result of what we do. We do this through our agile performance audit programme and by providing robust, independent and high-quality financial audit that supports effective scrutiny and transparency.



As an organisation, we have also had to change how we work to ensure we meet these challenges and to ensure we can do the job Scotland will need from us. This includes having strong, clear and empathetic leadership, and the capacity to give our colleagues the strategic direction and support that empowers them to develop, innovate and deliver.

As Executive Director of Performance Audit and Best Value, you will be responsible for delivering a programme of performance audits that respond to the key issues Scotland's public sector faces and positively affect the lives of Scotland's people. You will also work closely with me externally in representing Audit Scotland.

As a member of our Executive Team you will also help promote, safeguard and develop our organisational culture and our values of Equality, Independence, Innovation, Integrity and Respect. These values are – and must be – at the heart of all that we do and how we do it.

We will continue to prioritise the welfare, performance and diversity of our people, and we will ensure that we hold on to what makes us great. We offer a flexible and rewarding place to work, a supportive and open culture, and a wide range of professional development opportunities. We've been named one of the top 25 workplaces in Scotland and in the UK's top 10 accountancy workplaces in the Sunday Times' 2023 Best Companies awards.

There's plenty of change ahead, and the need for robust public audit that provides assurance and helps public services improve is more vital than ever.

If this sounds like the right place for you to be, we look forward to hearing from you.

Stephen Boyle

Auditor General

March 2024



About Audit Scotland

Established in 2000, Audit Scotland provides the Auditor General and Accounts Commission with the services needed to carry out their duties. Together we ensure that the Scottish Government and public-sector bodies throughout Scotland are held to account for the proper, efficient and effective use of approximately £59 billion of public money. We employ around 340 staff in a wide variety of roles, working from our main offices in Edinburgh, Glasgow, Aberdeen and Inverness and a range of flexible settings.

Public audit gives independent assurance to the people of Scotland that public money is spent properly, efficiently and effectively and plays a key role in helping the Scottish Parliament and policymakers understand the key issues facing the public sector and how public money is spent. The role of Auditor General is an independent appointment by the Crown, on the recommendation of the Scottish Parliament. The Accounts Commission holds councils and other local government bodies in Scotland to account, and operates independently of councils and of the Scottish Government.

Audit Scotland fulfils its duties by carrying out relevant and timely audits on the way the public sector manages and spends money, reporting findings and conclusions in public, identifying risks, and making clear and relevant recommendations. Our annual budget is £30 million, comprising audit fees and Scottish Parliament funding.

We audit over 220 bodies:
(with a total of 288 public accounts)



central government
bodies



NHS bodies



Councils



joint boards and
committees



further education
colleges

Central government bodies– includes the Scottish Police Authority, Scottish Fire and Rescue Service and Scottish Water.

Joint boards and committees – includes 30 health integration boards.

Audits are carried out by staff and by appointed firms of auditors. They check whether organisations:

- manage their money to the highest standards
- achieve the best possible value for public money.

Both our in-house and external appointed auditors work to three key principles of public audit:

- auditors are independent of the organisations they audit
- auditors' work is reported in public
- public audit looks at more than financial statements.

Above all we support public scrutiny that is fair, equal and open, and that leads to better financial management and value for money. On behalf of the Auditor General and the Accounts Commission, we produce a range of local and national reports about the performance and financial management of Scotland's public bodies.

- **Annual audits** – public annual audit reports for the public bodies we are responsible for auditing.
- **Performance audits** – a wide range of reports on matters of public interest. These include overview reports on how different sectors perform during each financial year. These reports are considered by the Scottish Parliament and/or the Accounts Commission.

We are increasingly playing a visible role in relevant communities, both across the devolved nations and internationally. Learning from good audit practice beyond Scotland is key to becoming a world-class public audit organisation, and the organisation is increasing its relevance and impact through collaboration with European and internal organisations such as the OECD.

In 2022/23, we audited 224 accounts, produced eight national and local performance reports, managed £48.7 billion payments under the Comptroller function and welcomed 479,000 visitors to our website.



Website:
www.audit-scotland.gov.uk



Report:
**Annual report and accounts
2022/23**

Learn more about our work on [our website](http://www.audit-scotland.gov.uk) and read our [annual report and accounts 2022/23](#).

Role Profile

The way we work is evolving and there is an opportunity to transform how we operate, securing efficiencies and developing new practices as the organisation which leads the way in public sector auditing across Scotland.

As part of Audit Scotland's senior Executive Leadership Team, the Executive Director of Performance Audit & Best Value ensures independent public audit across Scotland provides assurance that public money is spent wisely, the Scottish Government and other public bodies are held to account and that public sector performance is making a positive difference for the people of Scotland.

Working closely with other members of the Executive Team, the Executive Director of Performance Audit & Best Value will ensure that the overall programme of performance and Best Value auditing is delivered to the highest professional, technical and ethical standards. It must be focused on the most important issues affecting Scotland's public sector to help improve public spending in Scotland.

The Executive Director of Performance Audit & Best Value (PABV), in conjunction with the Controller of Audit and appointed auditors where appropriate, plays a lead role in presenting audit findings for the programme of performance audit and best value reporting. They will also deputise for the Auditor General for Scotland as needed. The Executive Director of Performance Audit & Best Value represents Audit Scotland externally on forums and at the Scottish Parliament. The Executive Director will be required to develop professional relationships at the highest levels across the public sector in Scotland, with the Scottish Government and across the UK and Ireland Public Audit Forum. They will also work with the Controller of Audit and appointed auditors to provide reports and opinion to the Accounts Commission on performance and financial management.

Reporting to:	Chief Operating Officer
Key relationships:	Auditor General Accounts Commission Controller of Audit Executive Director of Audit Services Executive Director of Innovation and Quality Scottish Parliament Audit firms/partners as required
Responsible for:	Approximately 80 staff
Budgetary responsibility:	£4.7 million
Location:	Base location will be our Edinburgh or Glasgow offices, but we support hybrid working. Given the organisational leadership nature of the role, the post holder will be expected to attend certain meetings and events in person.

What you will be doing

The Executive Director of Performance Audit and Best Value has specific accountability and responsibility for:

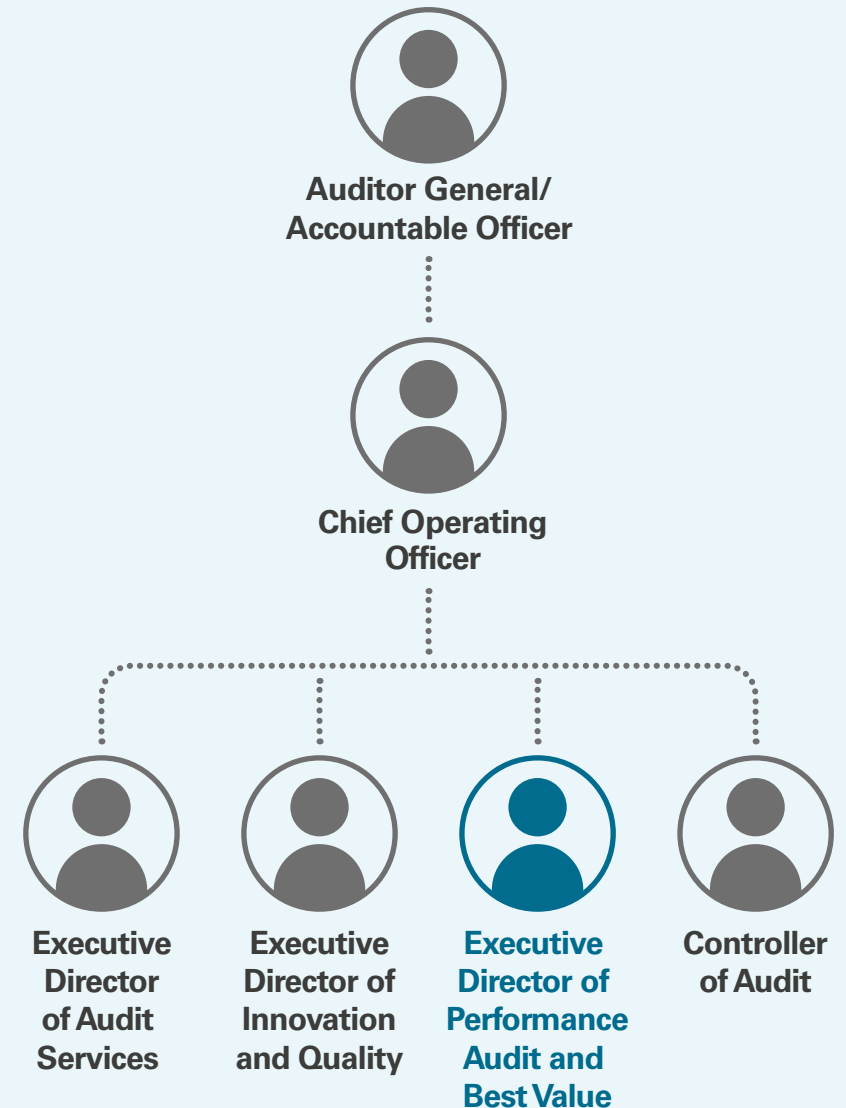
- The operation and development of Performance Audit and Best Value Business Group, including its leadership, workforce, employee relations and processes. As part of the Executive Team, this extends to collective responsibility for these areas across Audit Scotland to ensure we are an exemplar employer – e.g. diversity, equality, health and safety.
- Relationship development and management – the Executive Director of Performance Audit and Best Value develops productive professional relationships at the most senior levels across the public sector in Scotland, ensuring audit makes a lasting difference to the use of public money.
- Contributing to the corporate management of Audit Scotland through membership of Audit Scotland’s Executive Team – strategic direction, organisational performance and leadership of Audit Scotland’s people.
- Monitoring and controlling the assigned budget to ensure that expenditure does not exceed the allocated amount.
- Developing Performance Audit and Best Value reporting as a centre of excellence in public sector audit, ensuring consistent and balanced judgements are taken based on audit work which complies with the highest professional standards. Leading on quality of performance auditing and sharing knowledge of excellence in this field with other UK and international audit agencies.
- Taking the lead role in Audit Scotland for work with the Auditor General and Accounts Commission, keeping them informed of emerging issues, in conjunction with the Controller of Audit where appropriate and ensuring the audit work programme meets their expectations.
- Delivering statutory reports on behalf of the Auditor General for the Scottish Parliament Public Audit Committee.
- Acting as compliance partner for Performance Audit and Best Value, ensuring adherence to the highest ethical standards and safeguarding audit independence.
- Maintaining excellent working relationships across Audit Scotland to maximise audit intelligence, increase impact and ensure consistent judgements.
- Any other duties as required by the Auditor General/Accountable Officer or Chief Operating Officer, as required.

Other conditions

Audit Scotland is committed to ensuring that:

- **Our adverse impact upon the environment is reduced as far as is reasonable and in accordance with Government policy affecting public sector organisations.** The Executive Director of Performance Audit and Best Value should make decisions about travel and the use of other finite resources that reflect Audit Scotland's commitment to the environmental agenda. They will set an example for colleagues.
- **Audit Scotland upholds the principles of equality, fairness and diversity.** The Executive Director of Performance Audit and Best Value will ensure that the principles of equality, fairness and diversity are upheld. The way in which they go about the role should demonstrate Audit Scotland's commitment in this area and a thorough understanding of our policies, procedures and training material about equality and diversity. This will be evident in dealings with colleagues at all levels, clients and other stakeholders.
- **Everyone works within a safe environment and that working practices adhere to good standards of health and safety.** The Executive Director of Performance Audit and Best Value will lead by example with regards to health and safety and will be familiar with the H&S requirements of their role, their responsibility for others and corporate responsibility as a member of the Leadership Group. They will understand H&S policy, procedure and training material.
- **Information is protected and managed appropriately.** The Executive Director of Performance Audit and Best Value has a duty to protect information gathered from inappropriate access, abuse, loss or damage and to manage that information in keeping with our information security principles. The Executive Director of Performance Audit and Best Value also has a duty to report inappropriate access, abuse, loss or damage to that information as quickly as possible, to assist fully in any subsequent investigation and comply with our information security policy/procedures including completing information management training if requested to do so.

Organisation chart

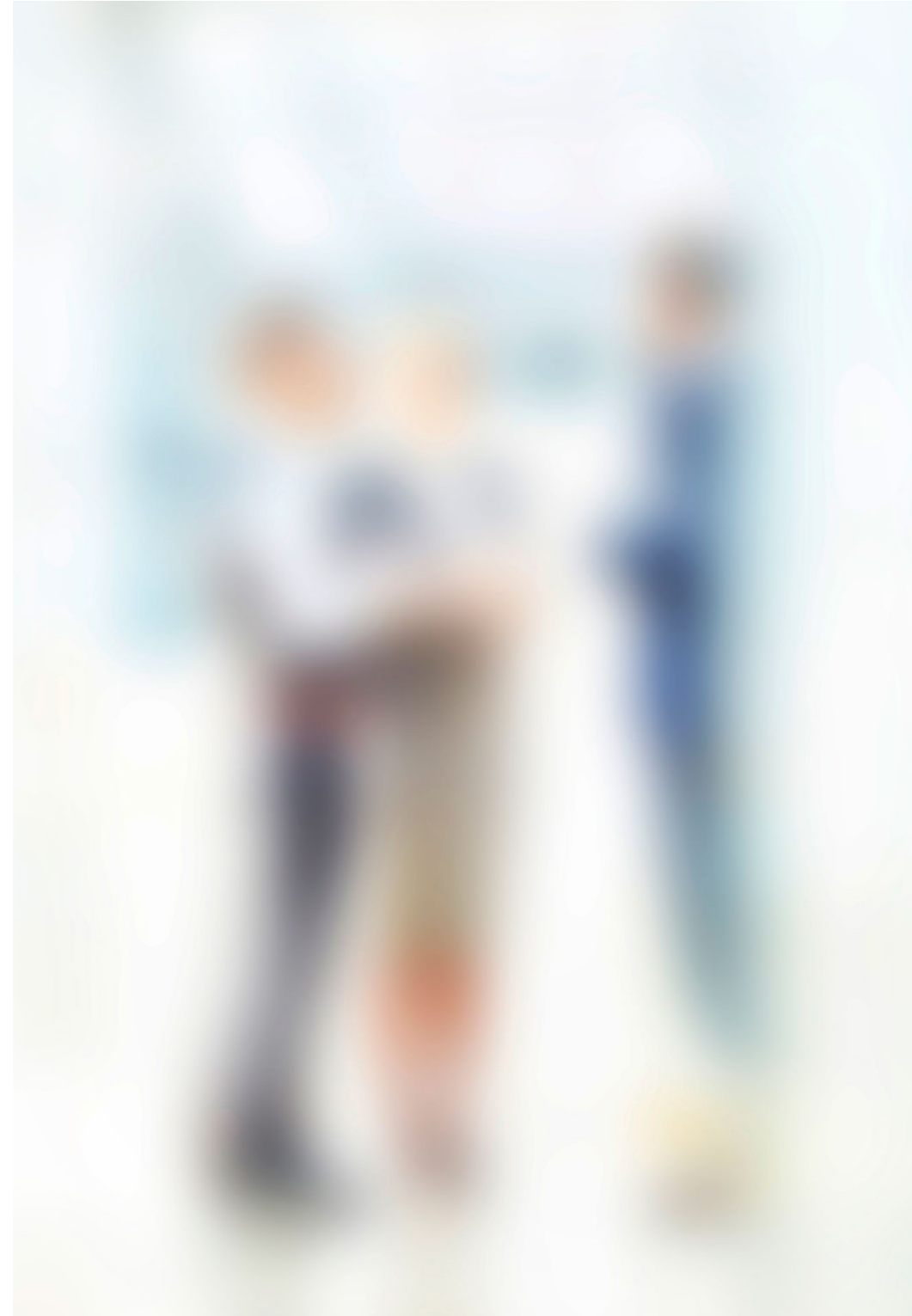


Person Specification

Knowledge, Skills and Experience

Essential

- Experience of working in the public sector in a relevant role, resulting in a thorough appreciation of how the public sector works, the breadth of services it provides, the challenges it faces and the political environment in which it operates.
- Experience of audit, organisational performance management and service improvement. Able to present clear judgements in audit reports, with a strong evidence base and persuasive recommendations.
- Excellent knowledge of methodologies associated with evaluating service performance in public services and other types of scrutiny
- Excellent communication/interpersonal skills including an ability to build trusting relationships with others to enable an open and collaborative environment.
- Experience of leading, coaching and developing a sizeable team of staff and associated resources – including associated budgeting and strategic planning.
- Ability to think strategically and creatively and deploy these skills to assess the role of audit into future years.
- Educated to degree level (or in possession of demonstrable relevant experience).



Desirable

- Prior experience of working in or with the public sector at a senior level in an analogous role. Excellent knowledge of the public sector, audit and the principles of measuring performance to support continuous improvement in public services.
- Learning and development or organisational development experience.
- Experience at senior management level, in a public sector environment.

Personal Attributes

- Commercially astute and values driven.
- Resilient and able to manage in a dynamic and ambiguous environment.
- Collaborative team player with excellent interpersonal and relationship building skills, with high degree of emotional intelligence and an ability to influence, persuade and negotiate at the highest levels.

Equality

- Confident, inclusive and inspirational leader able to motivate and develop multi-disciplinary teams to achieve common objectives.
- Inclusive, collegiate team leader able to provide clear delegation with responsibility, authority and accountability.

Independence

- Politically astute and sensitive with excellent judgement, common sense and diplomacy.
- Committed to fairness, diversity and inclusion.

Innovation

- Clear strategic systems thinker, able to prioritise business issues, maximise efficiencies and solve problems.
- Delivery and oriented towards continuous improvement.

Integrity

- High integrity, holding the principles of equality, fairness, and diversity in all that you do.
- High personal integrity, able to uphold corporate values in line with good corporate governance.

Respect

- Committed and ambitious for the success of Audit Scotland and its people.
- Willing and able to take tough but fair decisions and to explain them.

Recruitment timetable

Activity	Date
Closing date for receipt of applications	Tuesday 2 April 2024 at 12pm midday
Preliminary interviews with GatenbySanderson	Week commencing 15 April 2024
Assessments	From 26 April 2024
Informal stakeholder discussion with the Accounts Commission Chair	Tuesday 21 May or Wednesday 22 May 2024
Final panel interviews	Friday 24 May or Monday 27 May 2024

Remuneration

Your reward for a job well done

Executive Director of Performance Audit and Best Value

Remuneration for this role is on a five point pay scale. You may also receive an annual basis increase (sometimes known as a cost-of-living award) in line with our wider organisational pay review.

Pay band minimum: £123,177

Pay band maximum: £133,330

New appointments will normally be made at the pay band minimum.

We offer a package that aims to look after your health and wellbeing, work-life balance, development and the money in your pocket. Here's a taste of it:

Holidays

Up to 38 days holiday (inclusive of eight floating public holidays), four fixed public holidays.

Flexible working

We have a clear commitment to a whole range of flexible working options, giving you freedom about where and when you start and finish work.

Keeping fit and healthy

We'll support you with an annual wellbeing and lifestyle medical check-up and access to counselling. We run a cycle-to-work scheme.

Never stop learning

We invest heavily in your learning and development with training programmes and courses, personal to you.

Security for your future pension and dependants

You can join our defined-benefit, career-average pension scheme, offering 3x death in service cover plus a further 2x life insurance from us and 19.4 per cent employer's contribution.

Making your money go further

You can get discounts from major retailers with our innovative savings, allowing you to make your money go further.

We care about your family

New parents can get extra time off at enhanced pay and we fully support many forms of flexible working for peace of mind when returning to work.

Paid professional subscriptions

Whether your qualification body is CIPFA, ICAS or something else, we believe in your continuous professional development.

Season ticket loan

Save on your commute with our interest-free loans for annual season tickets.

How to apply

This appointment will be made based on the quality of your written application evaluation and interview, which will include a presentation. To apply for this post please visit www.gatenbysanderson.com/jobs/GSe107831

For an informal discussion about the role, contact our recruitment partners, GatenbySanderson:

Zoe Bennett on 07778 178 265 or
Stephanie Wilson on 07880 382 745

Register your details and then submit the following to us no later than Tuesday 2 April 2024 at 12pm midday.

Please note that Audit Scotland is signed up to the Disability Confident employer scheme. Under this Scheme we guarantee to interview all applicants with a disability who meet the minimum essential requirements of the role profile. If applicable, please ensure that you complete the 'disability confident' request when applying.



Please ensure that you provide the following information:

1. A CV setting out your career history, highlighting your key responsibilities and achievements in your current and previous roles. Please ensure you have provided reasons for any gaps, especially within the past two years.
2. A supporting statement (of not more than three pages) detailing how you can address the Essential and Desirable criteria in the Person Specification and how your behaviours align with those of Audit Scotland.
3. Daytime, evening and/or mobile telephone numbers as well as your personal email address (to be used with discretion).
4. Contact details for two referees. Referees should be people who can comment authoritatively on you as a person and as an employee and must include your current or most recent employer or his/her authorised representative. Confidential references are taken up on candidates shortlisted for formal interviews. However, we will refer back to you for confirmation that referees may be approached before any contact is made with them.
5. A completed diversity monitoring form.

Should you have any queries with regard to the application process, please contact Sara Prescott on 0113 205 6084 or via sara.prescott@gatenbysanderson.com

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Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit: www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or [subscribe to our email alerts](#).



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