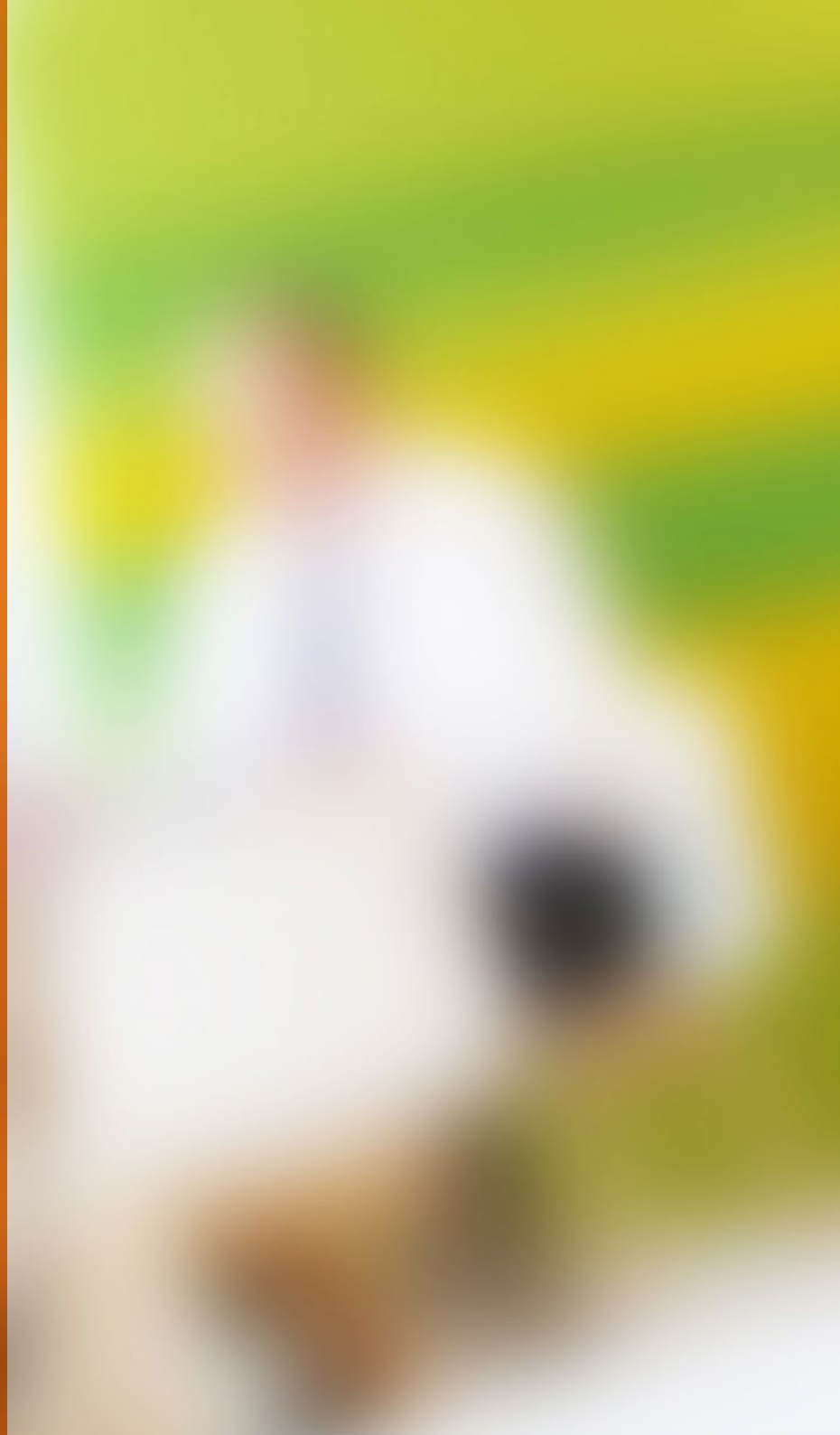
Candidate pack

# School or college leaver: Trainee Auditor



AUDIT SCOTLAND

# Welcome

## Thank you for your interest in our school or college leaver programme.

Audit Scotland deliver independent and robust audit of Scotland's public sector, working on behalf of the Auditor General and the Accounts Commission. We employ around 360 talented professionals who know that their work helps the efficient delivery of public services in Scotland. We believe that public money should be spent wisely.

There has never been a more important or interesting time to join us. Scotland's public bodies face their biggest challenges since devolution, with existing issues of inequalities, funding pressures and increased demand on services. Meanwhile, the need to address climate change has become more urgent.

To meet these challenges and to ensure we can do the job Scotland will need from us, we are changing and growing. We are looking for outstanding people to join our trainee scheme to help us achieve our objectives of delivering world-class public audit and being a world class organisation.

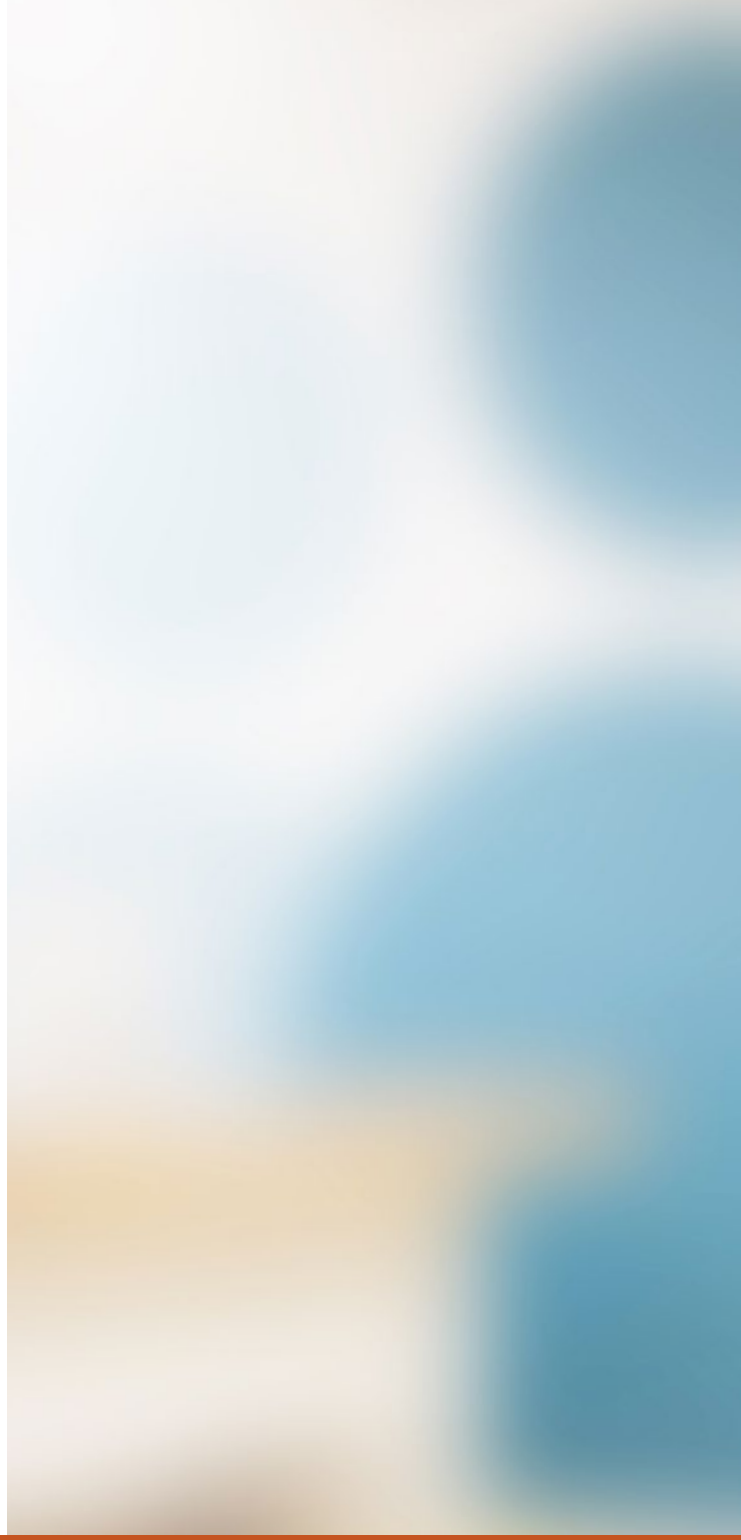
Our trainees are a key part of our organisation and an important part of our future. They come from a variety of backgrounds and have studied a range of subjects. Trainees who joined our trainee scheme have become audit directors and senior managers within our organisation, so there's plenty of opportunity for progression.



We prioritise the welfare, performance and diversity of our people. We offer a flexible and rewarding place to work, a supportive and open culture, and a wide range of professional development opportunities. We offer the best public sector accountancy training scheme in Scotland, highly varied work and the opportunity to make a difference to the public services that we all use every day.

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. I don't think there's ever been a more interesting or important time to join us. If this sounds like the right place for you to be, we look forward to hearing from you.

**Stephen Boyle**
Auditor General



# 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 public money. We employ around 360 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 £39.8 million, comprising audit fees and Scottish Parliament funding.

**We audit over 220 bodies:**

**79** central government bodies

**23** NHS bodies

**32** Councils

**72** joint boards and committees

**21** 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 Organisation for Economic Co-operation and Development.

In 2025/26, we audited 253 accounts, produced 17 national and local performance reports, managed £58.6 billion payments under the Comptroller function.



Website:
audit.scot

Report:
**Annual report and accounts 2025/26**

Learn more about our work on our website and read our annual report and accounts 2025/26.

# School or college leaver: Trainee Auditor

As part of a commitment to deliver work of the highest quality and to adopt the highest professional standards and practices, we offer a Professional Qualification Scheme (PQS) for trainee auditors.

Our scheme provides training and development, with plenty of hands-on work experience and support as you complete your Chartered Accountancy (CA) qualification with ICAS.

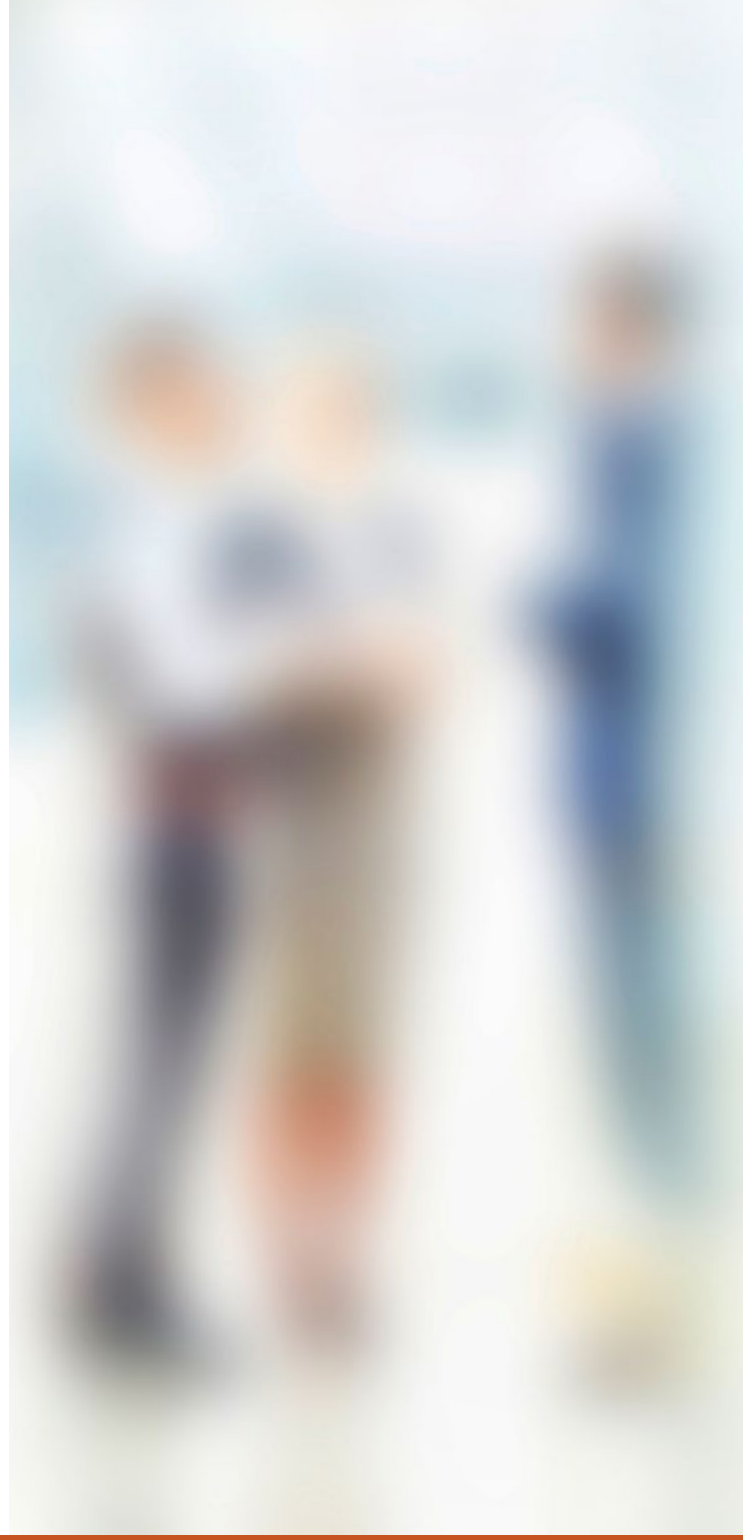
From day one you'll have the opportunity to be a valued member of our audit teams, working with different public bodies, taking on more responsibility as you build your skills and experience during your four years training.

All our trainees spend a significant amount of their time working as financial auditors and may also have the opportunity to be involved in performance audit work.




### The training provider (ICAS)

ICAS is a professional body for over 20,000 world-class business professionals who work in the UK and more than 100 countries around the world. They have a specialised team of lecturers from a diverse range of industry, academic, financial and legal backgrounds who all deliver high-quality tuition. The majority of teaching is carried out in a classroom/online classroom setting, combining lectures and workshop exercises. Trainees will be released from Audit Scotland on a block release basis.



# A career with fantastic benefits

## A career with fantastic benefits including:

- Competitive starting salary, plus bonuses for passing exams first time and salary increments.
- A fully sponsored qualification with ICAS to become a Chartered Accountant.
- Mentor support and guidance.
- 38 days holiday (inclusive of 8 floating public holidays), 4 fixed public holidays, flexi-time and exam leave.
- Career development and training opportunities.
- Attractive local government pension scheme (17.6% employer contributions).
- 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.
- We'll support you with an annual wellbeing and lifestyle medical check-up and access to counselling. We run a cycle-to-work scheme.
- We invest heavily in your learning and development with training programmes and courses, personal to you.
- You can get discounts from major retailers with our innovative savings, allowing you to make your money go further.
- 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.
- Whether your qualification body is CIPFA, ICAS or something else, we believe in your continuous professional development.
- Save on your commute with our interest-free loans for annual season tickets.

# What you will be doing

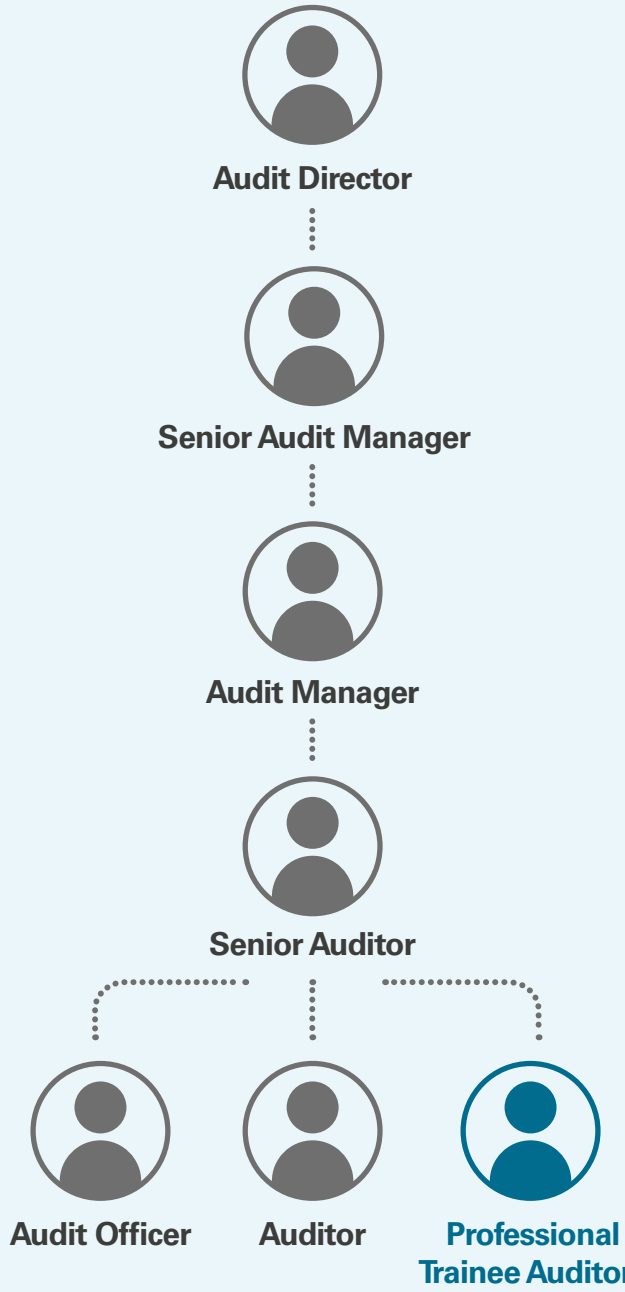
We have around 50 trainees in our scheme at any one time, with many of our trainees deciding to continue their career with us when they have qualified.

You will help your team to scope and deliver quality audit work across a range of public sector bodies, contributing to the development of audit plans and audit reports. This includes:

- Promoting and developing great audits:
  - Undertake audit assignments
  - Contribute to the development of appropriate audit methodologies
  - Help form sound conclusions and constructive recommendations
  - Contribute to the drafting of accurate, clear and concise audit reports.
- Enabling impact, innovation and improvement:
  - Train to become a professionally qualified accountant
  - Enhance your career prospects with a personal development programme
  - Challenge and support audited bodies to deliver continuous improvement.
- Creating the right environment, culture and ways of working:
  - Develop relationships with key stakeholders to ensure our recommendations are realistic and capable of being implemented
  - Maintain good working relationships across Audit Scotland and participate in collaborative working.

To help support your personal development we have over 200 internal courses available, ranging from technical skills, interpersonal, management development, wellbeing, equality diversity and inclusion, data analytics and lots more. We also offer a mentoring programme, coaching, and individual external learning and informal learning through Audit Scotland's working groups.

## Organisation chart



# The qualification route

This is an illustrative example of the qualification route and expected salary progression. Salary ranges and rates are subject to an annual review from 1 April each year.

**Year 1**
£25,099

**Oct:** Join Audit Scotland
On-the-job experience

**Year 2**
£31,653

**Sep–Nov:** Level 1 Knowledge
On-the-job experience

**Year 3**
£33,918

**Sep–Nov:** Level 1 Knowledge
On-the-job experience

**Year 4**
£33,918

**Mar–May:** Level 2 Skills
On-the-job experience

**Sep–Nov:** Level 2 Skills
On-the-job experience

**Year 5**
£36,664

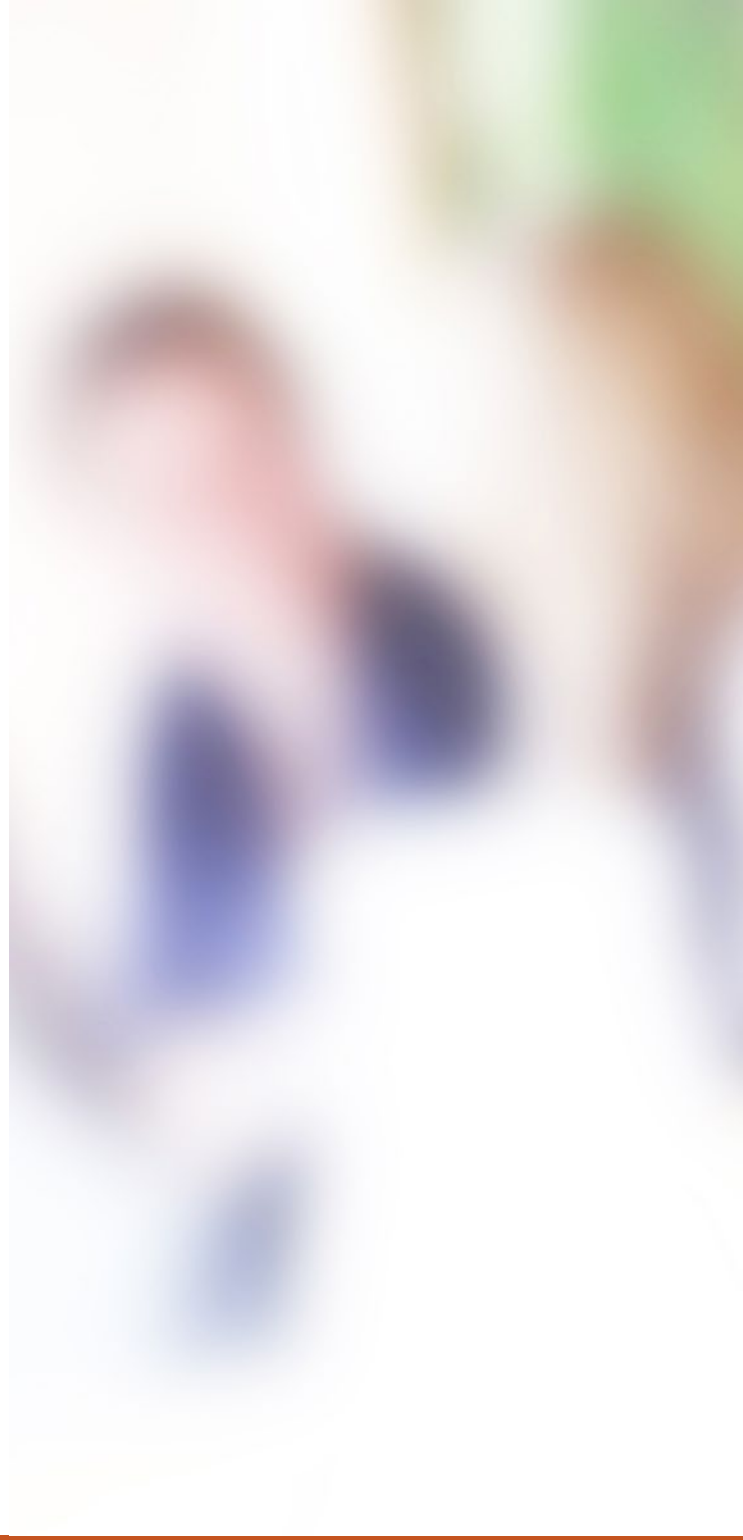
**Mar–May:** Level 2 Skills
On-the-job experience

**Sep–Nov:** Level 2 Skills
On-the-job experience

**Year 6**
£38,751

**Mar–May:** Level 3 Integration

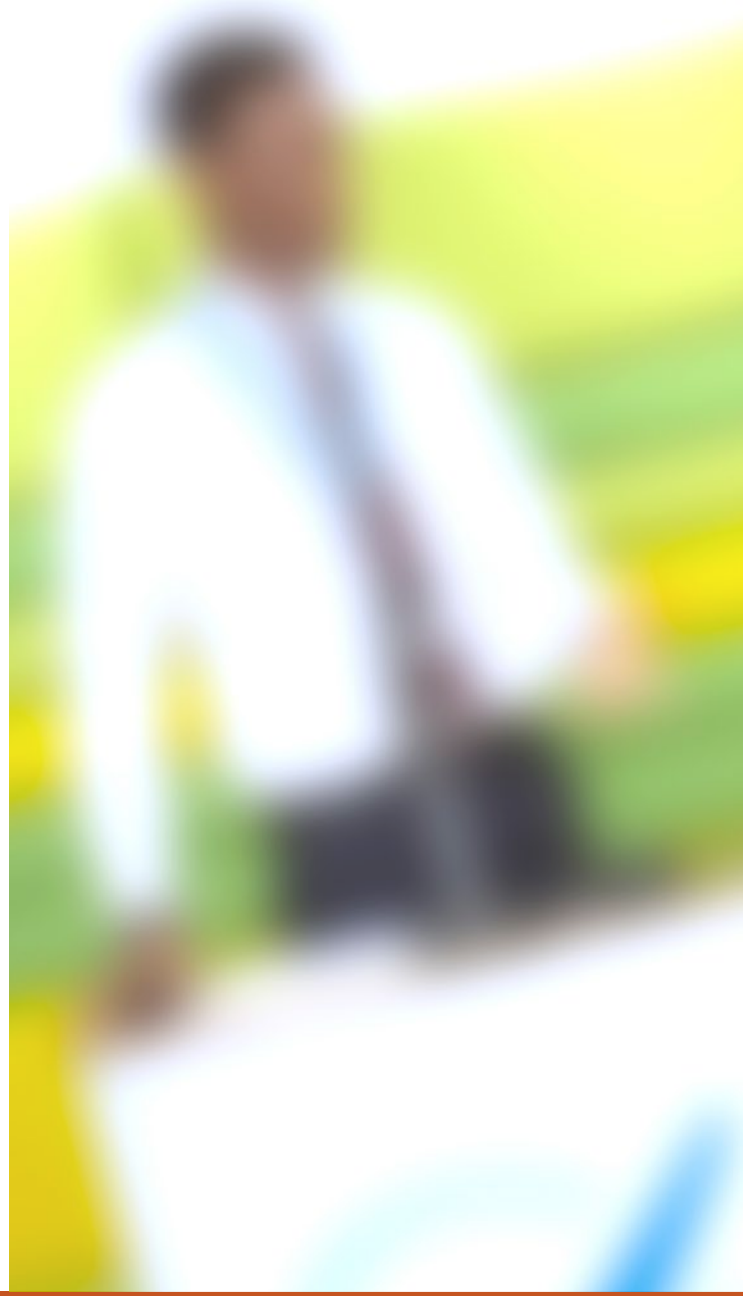
Note: Start date being for illustrative purposes.



# The qualification (CA)

Audit Scotland offers a full sponsorship package towards becoming an ICAS Chartered Accountant (CA). The CA qualification comprises exams and work experience over a six-year programme, covering the following stages:

| **Knowledge**<br>Core subjects | **Skills**<br>Core subjects | **Skills**<br>Elective subjects | **Integration**<br>Core subjects |
|---|---|---|---|
| **Ethics**<br>• Reporting and Performance 1<br>• Assurance<br>• Business Management and Finance<br>• Taxation<br>• Business Law | • Reporting and Performance 2<br>• Advanced Reporting and Performance<br>• Advanced Assurance<br>• Corporare Finance and Modelling<br>• Data, Risk and Technology | Choose 1 from 2:<br>• Data analytics and insights<br>• Sustainability for accountants | • Case study<br>• Professional Ethics |
| SCQF Level 9<br>60 credits | SCQF Level 11<br>75 credits | | SCQF Level 11<br>35 credits |



# Find out more

## More about you

You don't need to have come straight from school or college to apply for our school or college leaver programme. No matter what your background, if you are committed to studying for a professional qualification, our programme is designed to develop your skills and expertise in audit and provide formal training and study towards a professional accountancy qualification over the five-year programme.

Audit Scotland will provide you with ongoing support throughout your training and will encourage you to grow, develop and excel in a challenging and rewarding role. As a school or college leaver you will also join our graduate trainees, giving you peer support while learning the job and undergoing your studies.

### If you think this sounds like the career for you, then we would love to hear from you. You'll need the following skills and experience:

- To be eligible for our school or college leaver programme, by the proposed start date of employment, you will need to hold a minimum of Grade B in two out of the following five subjects at Higher level (or equivalent): English, Accounting, Economics, Application of Mathematics, or Mathematics
- Strong verbal and written communication and interpersonal skills.
- Able to work as part of a team and independently using initiative.
- An interest in Audit Scotland and/or the public sector as well as the auditing and accountancy profession.
- Knowledge of Microsoft Office packages.
- Sound analytical skills for gathering, interpreting and evaluating data.
- Disciplined, resilient, adaptable and organised with good project management skills to plan and carry out audit activities and meet key deadlines.

### Join us if you're ambitious and want to help improve public services in Scotland.

We're an organisation with a passion for what we do and a shared belief that public money should be spent wisely, making the lives of Scotland's people the very best they can be.

## To find out more and apply, please visit our school or college leaver page:




Website:
www.audit.scot/about-us/work-with-us/join-our-school-or-college-leaver-programme

We recommend that you review the hints and tips section on the school or college leavers website before applying.

Candidate pack

# School or college leaver: Trainee Auditor

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