

Corporate plan

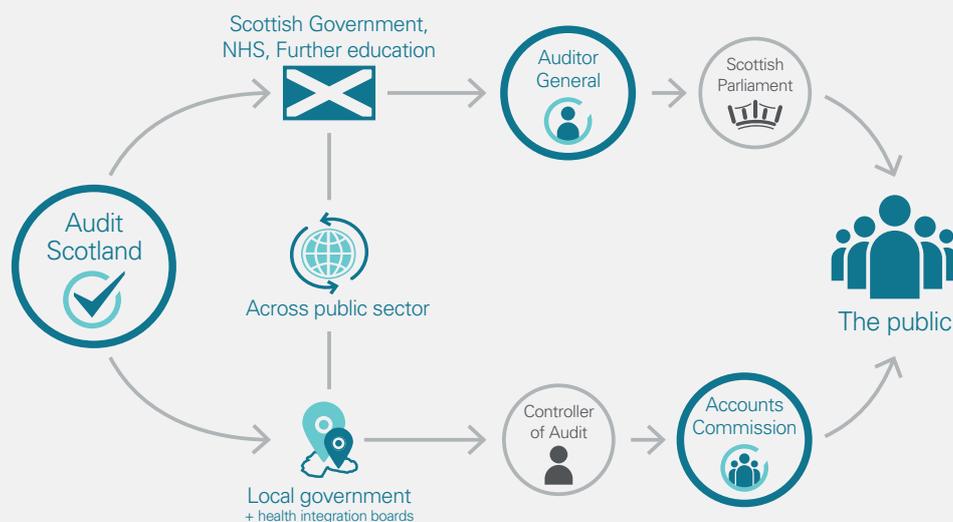
2016/17 update



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.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

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 aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Foreword

In the foreword to the 2015-18 Corporate plan, my predecessor as Chair of Audit Scotland, John Maclean, highlighted that these were times of great change. In the intervening period, the extent and significance of the change has become clearer and this has far-reaching implications for Scotland.

The Scotland Acts of 2012 and 2016 are substantially increasing the financial powers of the Scottish Parliament. This means greater policy choices over tax and spending and more control over public finances, which will need to be managed carefully.

There are significant challenges which continue to face public services in Scotland. The expectations of public services are high and the demands on them are changing to reflect the make-up of the Scottish population. All of this is happening against a backdrop of tight public finances.

The people of Scotland rightly want assurance that public money is being spent wisely and that services are efficient and effective, and Audit Scotland has an important part to play in Scotland's scrutiny and accountability landscape.

In 2015 the Auditor General, the Accounts Commission and Audit Scotland published a joint statement on the principles underpinning [Public audit in Scotland](#) and these remain at the heart of our corporate plan.

This 2016/17 update to our [Corporate plan 2015-18](#) highlights how Audit Scotland is responding to the major changes taking place across Scotland's public sector. It also highlights how we are improving the way we work and the transparency of our fees and funding to help us achieve our ambition to be a world-class audit organisation which delivers high-quality public audit for the people of Scotland.



Ian Leitch CBE

Chair of the Audit Scotland Board

In our 2015-18 Corporate plan, we highlighted the significant challenges facing the public sector in Scotland and set out our vision to be a world-class audit organisation that improves the use of public money.

We have made significant progress on delivering the commitments in the plan. In addition to our core audit work covering the audits of over 220 public sector organisations and producing over 25 reports on subjects including local government, the NHS in Scotland and Scotland's colleges, we have:

- developed a strategic and longer-term programme of work focused on the key risks and challenges facing Scotland's public sector
- launched a new website and developed our use of social media to share information and consult with stakeholders
- developed a new Code of Audit Practice and made arrangements for the new five-year audit appointments
- introduced improved arrangements for investigating matters of concern raised by members of the public
- focused on developing our people, flexibility and capacity through our Building a Better Organisation improvement programme.

During 2016/17 and beyond, we will continue to ensure that public audit adds value by delivering the commitments set out in this plan. These include:

- responding to Scotland's new financial powers and fiscal framework and informing the wider scrutiny framework
- introducing a new audit of Best Value in local government
- implementing the new Code of Audit Practice and developing the quality assurance arrangements which underpin it
- ensuring that our audit work assesses how effectively public bodies spend money, manage their finances, deliver services and help improve outcomes for the people of Scotland.



Caroline Gardner

Accountable Officer for
Audit Scotland

Context

- 1.** Public services in Scotland continue to face significant challenges. The profile of Scotland's population and the services that people want and need are changing. Expectations are high and money continues to be tight, so making the best use of public money is essential if public services are to meet these demands.
- 2.** Overall public bodies have coped well with these challenges so far. But those leading and managing public services continue to face difficult choices in dealing with the competing pressures and determining how best to use the money that is available.
- 3.** The next few years will see significant changes in the way that public sector services are funded. We will therefore have a particular focus on the development and implementation of the arrangements which support Scotland's new financial powers and fiscal framework. We will continue to support the Parliament by contributing our views on the arrangements as they develop and through our audit work. The scale and pace of the coming change is illustrated on [page 7](#).
- 4.** Major changes are also taking place to how public services are delivered, for example through the integration of health and social care services.
- 5.** There are also new expectations on Community Planning Partnerships to improve public services, address inequalities and involve local people in the decisions that affect their daily lives.
- 6.** Strategic developments, such as City Deals, may lead to further devolution of funding to the public and private sector bodies working together across City Region areas. These developments present opportunities to unlock economic growth and improve public services. But they also create new leadership and governance challenges which will need to be kept under review.
- 7.** Implementing change is not easy and over the course of the last year we have reported on a number of areas where this has not gone well across the public sector.
- 8.** In this context of major change it is important that public audit continues to support a strong and effective system of financial accountability and transparency in Scotland. We want to provide high-quality, efficient and effective audit services for the Auditor General, the Accounts Commission and ultimately the people of Scotland.

New financial powers

From 2015		Lands and Buildings Transactions Tax	£478 million
		Scottish Landfill Tax	£147 million
		Power to borrow up to 10% of capital budget each year	Up to £2.2 billion
2016		Scottish Rate of Income Tax (SRIT)	£4.4 billion
2017		Control over income tax rates and bands	£11.2 billion
		Increased borrowing and reserve powers over: <ul style="list-style-type: none"> • Revenue borrowing • Capital borrowing • Scotland Reserve up to 	Overall limit of £1.75 billion Overall limit of £3 billion £700 million
2018		Air Passenger Duty	£309 million
		Aggregates Levy	£54 million
2019		VAT: the first 10p of standard rate of VAT (and 2.5p of reduced rate) raised in Scotland will be assigned to Scottish budget	£5.4 billion
Social security		Responsibility for 11 social security powers ranging from Disability Living Allowance to winter fuel payments	£2.7 billion



Taxes



Borrowing and reserves



Social security

What we do



77



Central government bodies and Scottish Parliament
(including police, fire, Scottish Water)

23



NHS bodies

32



Councils

74



Joint boards and committees
(including 30 health integration boards)

21



Further education colleges

227 Public bodies audited

9. Public audit in Scotland covers over 220 public organisations including the Scottish Government, the NHS in Scotland and local councils. These organisations spend over £40 billion of public money annually.

10. We carry out timely and relevant audits to assess the way public bodies spend money, manage their finances, deliver services and help improve outcomes for the people of Scotland.

11. With our partners, 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. Public audit in Scotland focuses on financial sustainability, financial management, governance and transparency, and value for money.

Each year public audit delivers



Over 220 annual audits of public bodies in central government, NHS, further education, local government, joint boards, and water



Approximately 800 audit reports on audited bodies



About 20 sector overview, performance audit and Best Value audit reports on strategic themes and organisations



Over 200 risk assessments covering the public bodies we audit



Investigations into matters of public concern



Statutory public interest reports for the Auditor General, the Scottish Parliament, the Controller of Audit and the Accounts Commission to consider



Coordination of the National Fraud Initiative in Scotland



Housing benefit risk assessments and audits



Support for the Scottish Parliament's scrutiny of the use of public money



Briefings for the Scottish Parliament, audited bodies and other key stakeholders.

12. By doing this we aim to:

- provide independent scrutiny on, and assurance about, governance, financial management and performance to the public
- make evidence-based recommendations to improve governance and performance
- provide insights into what works and offer foresight on future risks and opportunities
- support the improvement of public services
- promote high professional and ethical standards
- support the democratic process by encouraging good governance and clear, transparent and comprehensive financial reporting to elected representatives and the people of Scotland.

Our vision

How public audit makes a difference



13. Our vision is to be a world-class audit organisation that improves the use of public money.

14. In shaping this vision and our priorities for the coming years, we have focused on the devolved powers and difficult financial climate in which public bodies now operate. We aim to ensure that we are as efficient and effective as possible through continuous improvement.

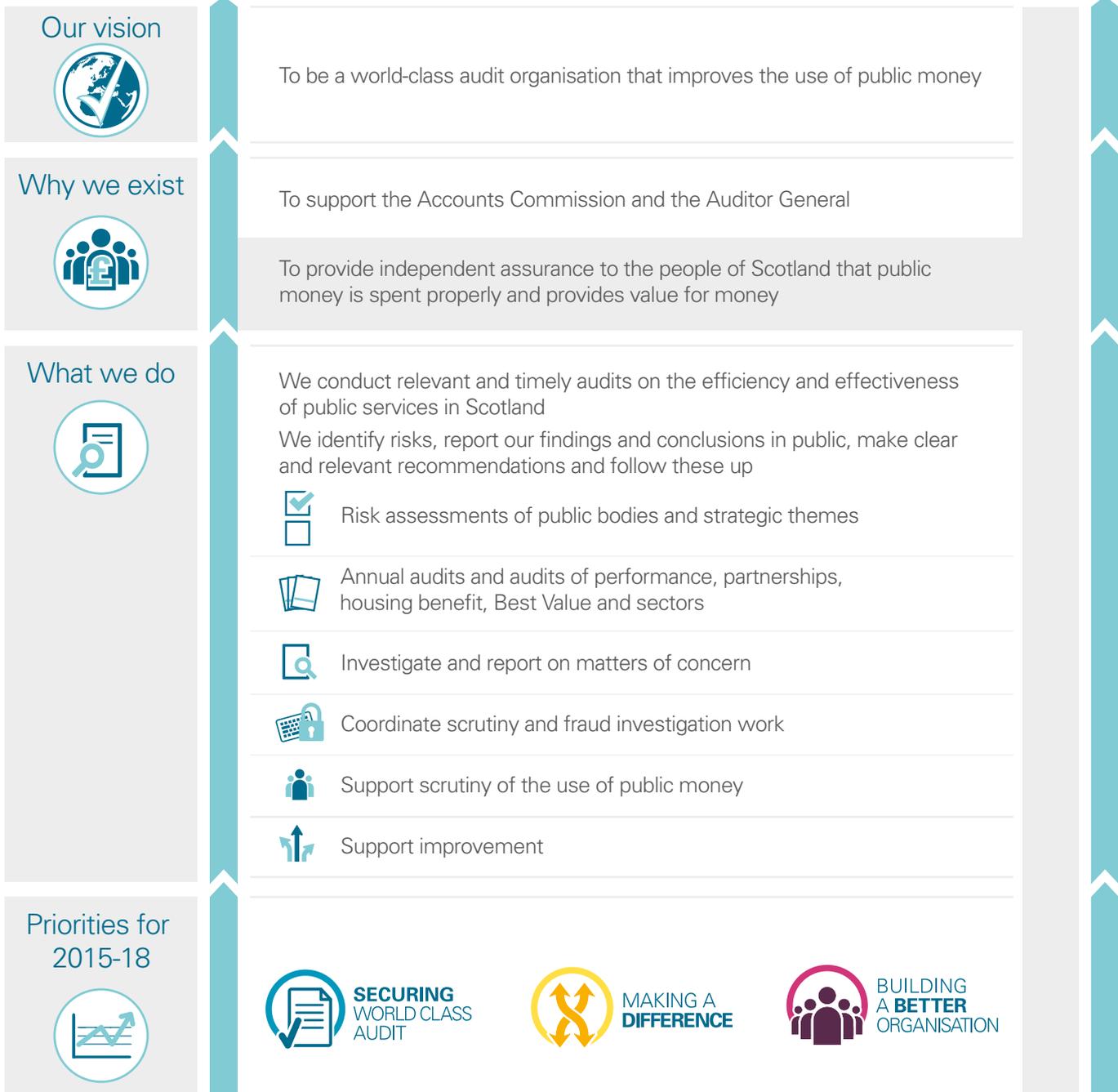
15. Our corporate plan is driven by [Public audit in Scotland](#). This sets out the shape, principles and common themes of public audit and the priorities identified by the Auditor General and the Accounts Commission. The plan also captures how we will help to deliver the Accounts Commission's [Strategy and annual action plan 2016-21](#).

16. The foundation of our work is providing independent assurance about governance, financial management and reporting, and performance and outcomes. Audit also delivers much more value by providing independent, evidence-based recommendations, generating insights into what works and supporting improvement.

17. Our audit work already makes a difference in many of these areas but we continuously challenge ourselves to add more value. This means doing more to ensure informed foresight, good decision-making and improvement.

18. The [Strategy map 2015-18 \(page 11\)](#) captures our vision and how we aim to deliver it through our work and our strategic Becoming World Class improvement programme.

Strategy map 2015-18



Our audit and improvement priorities



19. We want to ensure that we do the right work at the right time and do it efficiently and effectively. We want our work to add value by supporting accountability and improvement and by delivering audits which have a real and positive impact.

20. In 2014/15, we carried out a review of the expectations people have of public audit to help maximise the impact of our work. The consultation informed the principles and themes in [Public audit in Scotland](#)  and our strategic improvement programme for 2015-18.

2016/17 audit priorities

21. The **further devolution** set out in the Scotland Acts of 2012 and 2016 and the accompanying fiscal framework represent a substantial increase in the financial powers of the Scottish Parliament. The fiscal framework agreed between the Scottish and UK Governments is critical and is underpinned by the wider system for the Scottish public finances. It is essential that the arrangements in Scotland are further developed to reflect increased fiscal responsibility, including the arrangements to ensure the financial sustainability and effective management of the Scottish public finances. There is an important role for audit in reporting independently on these and in informing and supporting the new Parliament's responsibilities for the oversight of the public finances.

22. During 2015/16 we developed a new [Code of Audit Practice](#)  which sets out the expectations of audit for the years to come. The Code sets the framework for public audit in Scotland including auditor compliance with International Standards on Auditing ethical standards and by providing conclusions on the four dimensions of wider scope audit: financial sustainability, financial management, governance and transparency, and value for money.

23. The requirement for auditors to reach conclusions on the wider scope of audit will ensure not only that they provide appropriate assurance to the Auditor General and the Accounts Commission and wider stakeholders, but that they also **add value** to audited bodies so that they are better placed to address the challenges that they face. The audit dimensions will also help to focus auditors' work in support of the Accounts Commission's new approach to **Best Value audit** and a focus on the **experience of citizens and service users**.

24. One of the ways that we help to ensure the independence of auditors is by changing the **audit appointments** on a cyclical basis to ensure organisations are audited with a fresh set of eyes. Audits are carried out by Audit Scotland and private sector firms. In 2015/16, we carried out a strategic procurement exercise to support the Auditor General and the Accounts Commission appoint the auditors for public sector organisations for the next five years. This means that almost all organisations will be audited by a different audit organisation or engagement lead from 2016. This year we will therefore be focusing on ensuring that the transition to the **new audit appointments** is efficient and effective, for both the organisations being audited and auditors themselves.

25. The requirements of the new Code, the change of audit appointments and our commitment to continuous improvement mean that we will be enhancing our **quality assurance** arrangements in 2016/17.

26. Over the last year we have been changing how we develop the **programme of work**, shifting to a longer-term and strategic approach focusing on the key risks and opportunities facing Scotland's public sector. We have been working hard to strengthen our approach by engaging with a wider group of stakeholders on an on-going basis about issues that they think might usefully feature in the programme. The [five-year rolling work programme](#)  continues to be based on our analysis and understanding of the key risks facing the public sector. The approach helps us to be flexible so that we can respond to any emerging or changing risks and adapt the programme accordingly.

27. The programme includes overview reports on local government, the NHS and Scotland’s colleges; audits of Best Value and follow-up reports by the Controller of Audit; a ‘How councils work’ report on roles and responsibilities; and audit reports on:



- Early learning and childcare
- Social work
- Self-directed support
- The role of enterprise agencies in supporting Scotland’s economic growth
- Roads maintenance



-
- NHS workforce
 - Equal pay
 - The tendering of ferries contracts
 - The Common Agricultural Policy Futures programme
 - Managing the continued devolution of fiscal powers

28. In 2016/17, we will also deliver a new, simpler and more transparent system for determining **audit fees** within our broader funding arrangements to ensure that audited bodies, the Parliament and other stakeholders have assurance on the cost and quality of the services we provide.

Our strategic improvement priorities 2015-18

29. Elsewhere in this plan we have highlighted the significant challenges facing the public sector, the scale of change taking place in Scotland and the continuing financial challenges. In this context it is essential that we are efficient, effective and responsive to the changing demands. We also have to operate to the highest professional standards. We expect this of the bodies we audit and demand it of ourselves. This means having high-quality governance and highly effective arrangements to support our people and manage our work.

30. To help meet these challenges we have developed a strategic improvement programme which has three main objectives:



31. The programme includes a combination of improvement work we already have under way and new initiatives to respond to what we have heard from our stakeholders. All of our improvement work will be focused on delivering these three objectives for the period of this plan.

Securing world class audit



32. Our objective is to ensure that public audit in Scotland:

- applies the highest professional and ethical standards
- is efficient, proportionate and risk based
- is informed by an excellent understanding of the strategic and operational context
- responds effectively to changing circumstances and emerging issues
- reports clearly and authoritatively
- follows the public pound wherever it is spent
- promotes transparency, accountability and Best Value.

33. Our guiding principles are:

- **Independence and objectivity** – we understand the environment within which public policy and public services operate, but remain independent and objective.
- **Openness and transparency** – we are clear about what, why and how we audit and how we share our data, analysis and judgements. We will do this by sharing our risk assessments and audit plans with the bodies we audit and other relevant stakeholders and by reporting clearly and concisely in public.
- **Quality** – we operate to the highest ethical and professional standards and ensure that all auditors of public bodies implement robust quality control and monitoring arrangements. We will report annually on the arrangements for quality assurance, the results of quality reviews and on surveys about our audit work.
- **Working with others** – we work with others to deliver excellent audits by working across the organisation and with other audit and scrutiny partners, by consulting on thematic areas we are considering auditing and by involving advisory groups and experts.

Progress in 2015/16

34. Last year we:

- developed a new Code of Audit Practice for public audit in Scotland
- supported the Auditor General and the Accounts Commission in their procurement of appointed auditors for the next five years. This process has resulted in expected savings of approximately £0.9 million.

Priorities for 2015-18

35. Our priorities over the period of this plan are to:

- inform the development of the wider scrutiny and accountability arrangements required to support the new financial powers and fiscal framework
- develop the audit framework and our capacity to provide scrutiny and assurance of the implementation of the new powers and responsibilities
- strengthen our focus on value-for-money by assessing how public money is spent, the effectiveness of public services and the outcomes they deliver
- enhance our audit quality-assurance framework for the new five-year audit appointments and to meet the requirements of the new Code of Audit Practice
- complete our review into the way that public audit is funded and develop new fee-setting arrangements
- ensure there is a smooth transition to the new audit appointments
- work collaboratively with our scrutiny partners
- streamline our audit work and benchmark and learn from our audit partners and others.

Making a difference

36. Our objective is to maximise the difference our audit work makes to public services, the people that they serve, the outcomes that those people experience and the use of public money.

37. We want to ensure that we offer the maximum benefit that our unique position of auditing across the public sector in Scotland offers us by providing insights into what works, offering foresight on future risks and opportunities and by supporting improvement. We will also make comparisons with, and highlight, what works well elsewhere in the UK and internationally.

38. It is clear that the most effective audit is delivered when auditors understand the environment in which public bodies operate, understand the objectives, challenges and culture of those bodies, and have an open and constructive engagement with them about audit issues. We also want to ensure that this openness and transparency applies to the audit process and how we form our audit judgements.

39. Our main areas of focus will be on financial sustainability, governance and transparency, financial management, and value for money. Taken together, conclusions on these four audit dimensions support assessments on whether Best Value is being achieved.

40. Our guiding principles will be:

- **Impact, innovation and improvement** – we will maximise the value of the audit and support improvement. We do this by making practical, clear and relevant recommendations, following up on recommendations, challenging bodies that are not performing effectively and efficiently or striving for excellence and by sharing good practice examples, guides and checklists.
- **Diversity, equality and sustainability** – we will continue our commitment to considering diversity and equality in our work. We will continue to report on diversity and equality issues and will ensure our work is accessible to people with disabilities and those for whom English is not their first language. We will promote sustainability through our audit work and in the way in which we conduct our business.



Progress in 2015/16

41. Last year we:

- developed a [strategic and longer-term programme of work](#)  focused on the key risks and opportunities facing Scotland's public sector
- strengthened our approach to development work underpinning our programme, by engaging on an on-going basis with a wider group of stakeholders and improving how we use data to inform what, when, and where we audit
- launched a new [website](#)  and developed our use of social media to share information and consult with stakeholders
- introduced improved [arrangements for investigating matters of concern](#)  raised by members of the public
- consulted on the new approach to auditing Best Value on behalf of the Accounts Commission.

Priorities for 2015-18

42. Our priorities over the period of this plan are to:

- implement the new approach for auditing Best Value
- develop our data and intelligence capacity to inform risk assessments, audits and reports
- ensure we have a good understanding of the policy priorities and issues facing the public sector by engaging with stakeholders to focus audit work where it adds most value
- share our audit information and conclusions and promote good practice in new and innovative ways beyond audit reports (including learning publications and events, good practice examples and guides, and by using information and communication technology more creatively)
- improve how we follow up on conclusions and recommendations to assess whether they have been implemented and the effect they have had
- continue to review our audit processes – to ensure that every part adds value and has a positive impact (this includes: risk assessment, programme development, scoping the work, designing the methodology, doing the work itself, reporting our findings and recommendations and how we follow these up).

Building a better organisation

43. Our objective is to make Audit Scotland a great place to work so that we can attract and retain a highly skilled workforce. We want to make the best use of our resources so that we can deliver audit work that improves the use of public money.

44. Our guiding principles will be:

- **Valuing our people** – we will empower and support our people to be engaged, highly skilled and perform well. We will do this by recruiting the right people and investing in their professional development. We will promote, encourage and embed equalities and value our people.
- **Value for money** – we will maximise the efficiency and effectiveness of all of our resources (people, finance, property and information). We will do this by monitoring our performance and costs and reviewing, streamlining and improving our work.



Progress in 2015/16

45. Last year we:

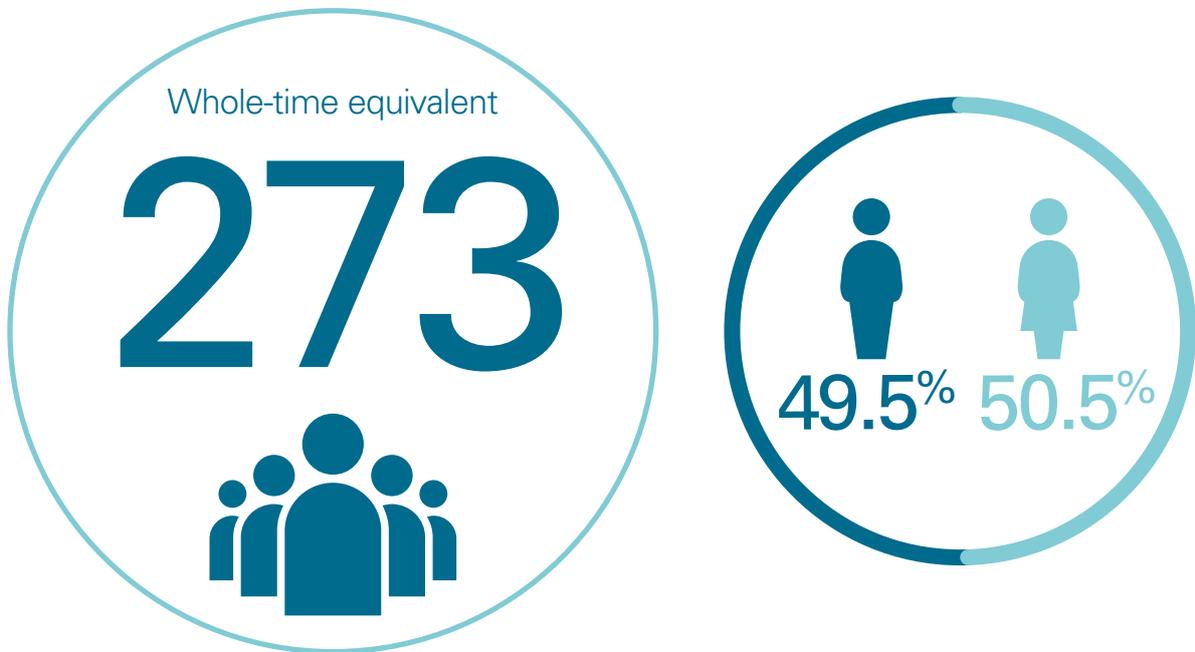
- carried out a strategic review of our organisational culture, job design, reward and our approach to personal development
- developed proposals to simplify our processes and build flexibility and resilience into how we work together to deliver world class audit
- introduced a simplified and more future-focused personal development system
- rationalised our office provision in Edinburgh to deliver savings and offer a better working environment
- deployed our workforce more flexibly across business groups
- improved our planning, performance, risk and financial management arrangements.

Priorities for 2015-18

46. Our priorities over the period of this plan are to:

- implement new job role, grading and pay and reward arrangements based on the principles of simplicity, transparency, fairness and flexibility
- support colleagues as we shift our ways of working to increase innovation and personal ownership of our work
- invest in professional learning and development and enhance our specialist skills
- support the wellbeing of our colleagues
- deploy our workforce more flexibly and responsively based on audit priorities
- roll out a programme of efficiency reviews
- learn from other world-class organisations.

Our resources



Our people

47. We rely on our people to deliver high-quality audit work and staff costs amount to 61 per cent of our total budget.

48. After a period of reducing our workforce, 2015-18 will see a small increase in staffing numbers so that we can deliver increased audit responsibilities, including the European Agricultural Accounts, Revenue Scotland, Food Standards Scotland, integrated health and social care joint boards and responsibilities arising from the new financial powers and fiscal framework.

49. Through our Building a Better Organisation improvement work we are focusing on the flexibility, development and wellbeing of our people.

50. Our professional graduate trainee scheme helps to provide Audit Scotland with a pool of talent that we aim to develop into the technical experts, managers and leaders of the future. This also contributes to the pool of qualified accountants and auditors available across Scotland's public sector. We currently have 39 trainees in the scheme and we aim to recruit about 10-15 people to the scheme each year.

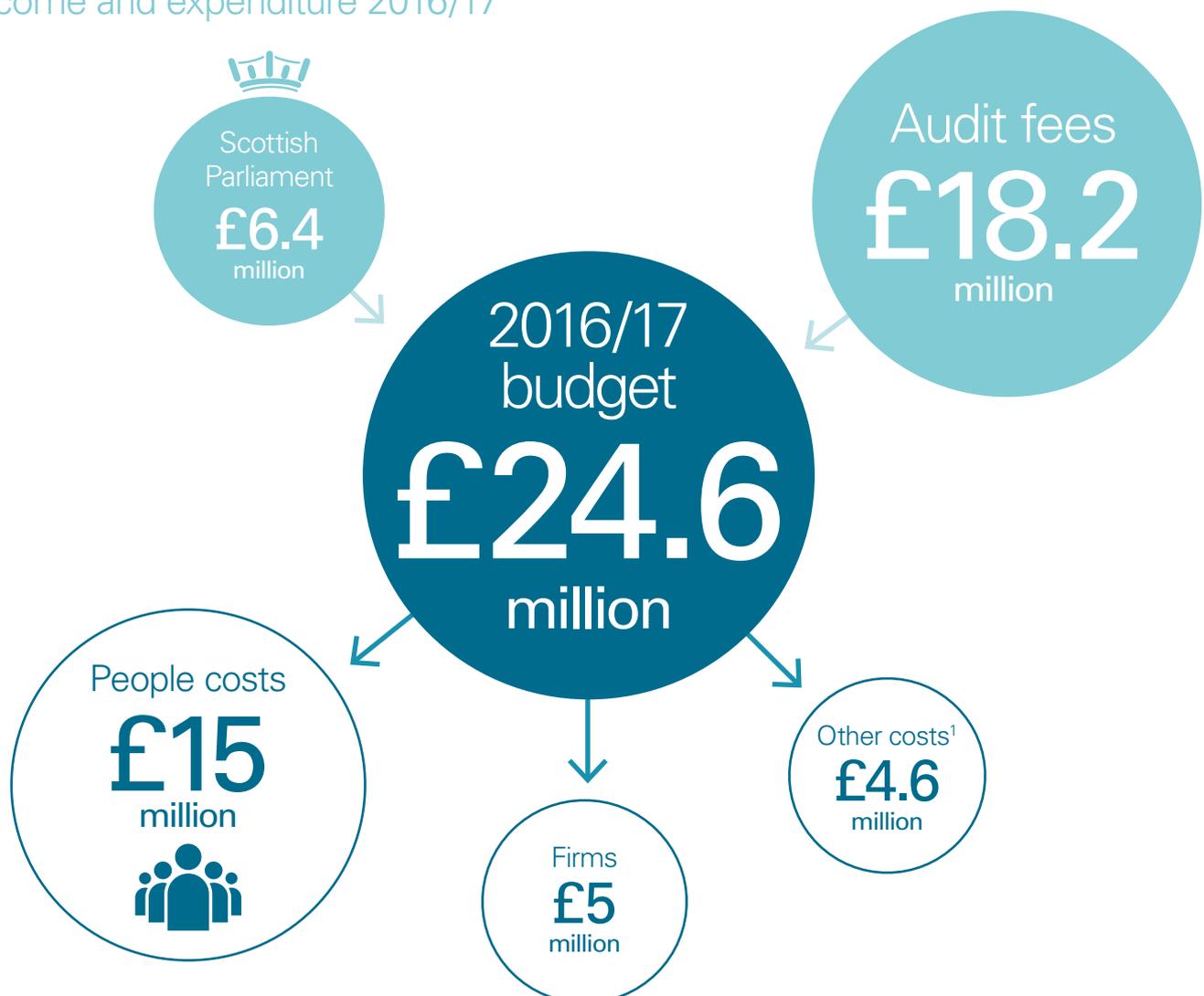
Our income and expenditure

51. The Auditor General and the Accounts Commission expect public bodies to manage their finances to the highest standards and achieve the best possible value for public money. They expect the same of Audit Scotland.

52. 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. We are reviewing our approach to funding and fee setting to ensure that it meets our business needs and is more transparent and understandable for audited bodies and stakeholders.

53. Our budget of £24.6 million for 2016/17 is a 1.4 per cent decrease in real terms compared to the 2015/16 budget.

Income and expenditure 2016/17



Note: 1. Other costs include property, IT, travel and subsistence, and depreciation.

Our property

54. A substantial proportion of our audit work is carried out by the local audit teams on-site at the offices of the bodies we audit. We also operate out of dedicated office locations in Edinburgh, Glasgow and Inverness.

55. In 2013, we relocated our 'west office' from East Kilbride to Glasgow. This resulted in a range of benefits including a better and more flexible working environment and improved transport links. The move was delivered at no additional cost.

56. During 2015, we relocated from two sites on George Street in Edinburgh to a single office at West Port. This offers us a more fit-for-purpose and flexible working environment, supports more effective cross-organisational working and will generate significant savings. This move will generate savings of £2.8 million over ten years in respect of rent, rates and service charges.

57. In 2016/17 we will relocate our Inverness office. We expect this to provide a better working environment and be cost neutral.

Our information systems

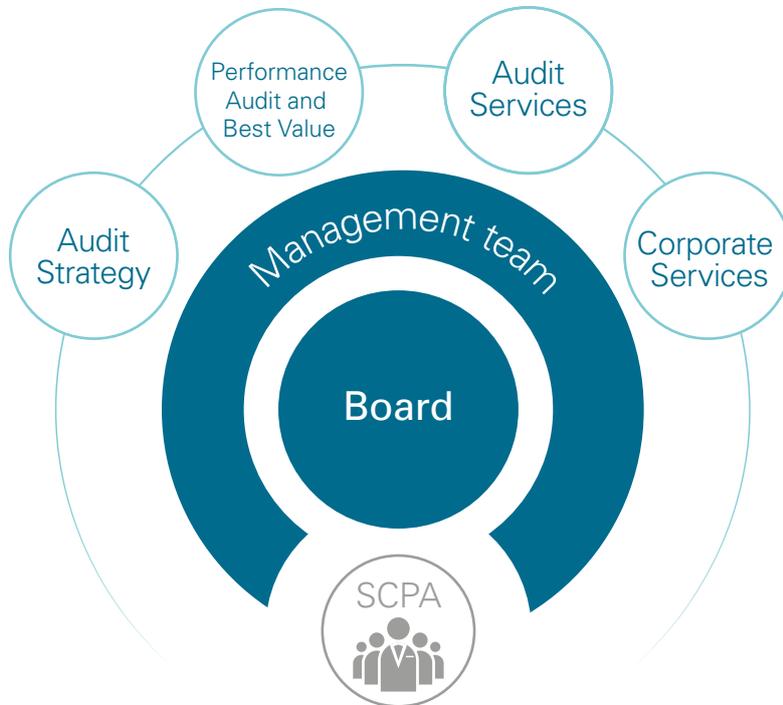
58. High-quality ICT resources are essential to our business and in many ways they are the tools of our trade. Over the period of our last corporate plan we made a number of important improvements to our core systems, ICT hardware, and how we use mobile technology.

59. All of these were designed to ensure that we have resilient and high-quality systems to support our audit work.

60. Over the lifetime of this plan we have a wide range of further improvements planned which will improve our efficiency and the impact of the work that we do. These are covered in our Information Services Strategy which was agreed in September 2015. Some of the priority areas include:

- focusing on resilience and innovation to support our audit work
- making better use of mobile technology and cloud solutions which are secure and available anytime and anywhere
- audit intelligence, data and analysis which is more accessible to the public.

Our governance



61. We expect high standards of governance of the organisations we audit and we set high standards for our own governance. We believe that a world-class organisation requires world-class governance arrangements.

62. The Audit Scotland Board is responsible for the exercise of all functions of Audit Scotland. It exercises its powers and authorities through a Scheme of Delegation, which it determines and approves. The board is made up of the Auditor General, the Chair of the Accounts Commission and three independent non-executive members appointed by the Scottish Commission for Public Audit (SCPA). The chair of the board and its committees are non-executive members.

63. The board has two standing committees:

- The Audit Committee oversees the arrangements for 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 HR matters.

64. Our annual budget and parliamentary funding is subject to scrutiny by the SCPA.

Our planning and performance framework

65. Our planning and performance framework is designed to ensure that the principles of public audit in Scotland are the driving force in our corporate plan. In turn this informs both the plans for each business group and our thematic plans and strategies.

66. These plans are supported by a range of more operational plans and flow through into the personal objectives for each member of staff.

67. We use a variety of reporting arrangements to track progress and report on our performance and governance. We will use these to assess how effectively we are delivering our objectives and commitments in this plan.

Key reports

Report	Reporting arrangements
 Annual report and accounts	Report to board, SCPA and published on the website
 Transparency and quality	Annual report to the audit committee and the board and published on the website
 Diversity and equality	Annual employee monitoring reports to the board Two yearly quality outcomes reports to the board and published on the website
 Climate change	Climate change plan (2015/16 – 2019/20) to be published in 2016 with annual performance reporting to Management team and the board
 Financial performance	Annual accounts to the board, SCPA and published on website. Monthly reports to Management team. Update reports to each board and audit committee meeting
Corporate performance	Quarterly reports to the board
Improvement performance	Quarterly reports to the board
Workforce updates	Monthly report to Management team
Risk updates	Update reports and risk interrogations to the audit committee



Corporate plan

Sets out our vision, values and priorities and how we deliver the principles of public audit in Scotland

Business groups plans

Sets out the objectives, priorities and resources for each business group:

- Audit Services
- Performance Audit & Best Value
- Audit Strategy
- Corporate Services



Workplans

Workplans at the team and audit level setting out:

- Objectives
- Resources
- Timescales
- Measure of success

Thematic plans

- Workforce plan
- Budget
- Performance management framework
- Quality framework
- Risk management framework
- Diversity and equality strategy and outcomes
- Climate change plan
- Information Services Strategy



Delivery plans

Delivery plans for the themes/projects setting out:

- Objectives
- Resources
- Timescales
- Measure of success



Personal development objectives

For each employee these set out agreed objectives and development plans

Corporate plan

2016/17 update

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

www.audit-scotland.gov.uk 

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