

International work

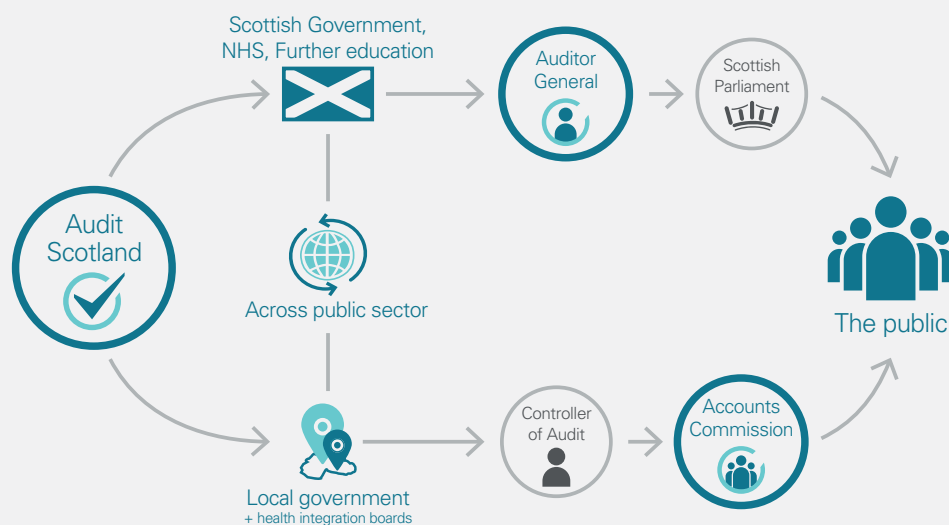
Our strategy for 2017–20



Who we are

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

- **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** 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.



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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#GoingGlobal

Introduction

1. This International Strategy sets an ambitious agenda for developing our approach to international work that reflects our commitment to become a world-class audit organisation that improves the use of public money. The new strategy covers the period from 2017-20 and builds on the previous strategy, which covered the period 2014-16. It sets out the high-level direction and priorities for all our international work at Audit Scotland. A suite of policies and procedures, which support all aspects of this work, underpins it.

2. Key areas of focus in the new strategy include:

- greater use of social media
- learning from good practice in other countries
- developing and involving colleagues in new areas of work
- developing a network of international contacts
- promoting the work of Audit Scotland on an international stage.

3. Through our international work, our mission is to learn, share our knowledge and expertise and help support effective public sector governance and accountability in both Scotland and overseas.

4. In all our work internationally, we are also mindful, as the public sector's financial watchdog, of the need to lead by example. We seek to ensure that all activities we undertake are carried out efficiently and effectively and with a constant focus on controlling any costs and giving value for money.

World-class audit

5. Our vision is to become a world-class audit organisation that improves the use of public money. This can only be achieved through learning from what works well elsewhere and challenging ourselves in the work we do. International work at Audit Scotland has an important contribution to make to support this vision. [Exhibit 1 \(page 5\)](#) sets out the three components of world-class audit.

6. International work contributes to each of the three core components as follows:

- **Making a difference:** sharing our specialist knowledge and expertise with overseas audit institutions and public bodies and learning lessons, which assist in improving and developing our own audit work.
- **Building a better organisation:** providing career and personal development opportunities for our staff. Their application of new skills, experience and sharing of knowledge contributes to our commitment to adopt the highest standards and seek continuous improvement and innovation in all our work.

- **Securing world class audit:** seeking out and learning from good practice from audit institutions overseas to enhance our own governance and accountability arrangements. For example, during 2017, we will focus on quality and seek out best practice from elsewhere to inform the development of our new Audit Quality Framework. This will help enhance the reputation of Audit Scotland.

Exhibit 1

Components of world class



7. The environment that we operate within has significantly changed in recent years and is more challenging than ever. For example, the 2012 and 2016 Scotland Acts will see the Scottish Parliament take responsibility for a substantial increase in its financial powers. The UK vote to leave the European Union will have implications for our work and there is the potential of another independence referendum in the next couple of years. Against the backdrop of these issues, never before has it been so important for us participate in international work, share our experiences, build meaningful relationships with overseas audit institutions and learn from other practice.

Priorities for our international work

8. Our international work will be based around a range of activities as follows:

- Sharing our professional, technical and audit-related expertise with overseas audit institutions and public sector bodies, through hosting visits to Audit Scotland. There remains strong interest in our approach to financial, performance and Best Value audits from overseas audit institutions. This reflects the number of visit requests we receive from overseas delegations every year.
- Participating in international conferences and seminars to share our knowledge and expertise. Such events also provide opportunities to exchange information and build networks internationally.
- Learning from good practice from overseas audit institutions, which will assist in our own audit work. We will initially focus on two areas – quality and digital auditing.

- Seeking ways to share the knowledge and learning that we obtain from international work with colleagues throughout Audit Scotland through team meetings, knowledge cafes and other resources within the new ishare site.
- Developing a network of contacts from overseas audit institutions (which share similar characteristic and challenges to us), in countries such as Canada, New Zealand and Australia. This will allow us to quickly share information about our work and ensure issues can be discussed in a timely manner.

9. We want to encourage as many colleagues as possible to get involved in our international work, and provide them with opportunities for personal development and knowledge sharing. There are many ways for colleagues to get involved such as presenting to visiting delegations, representing Audit Scotland at international seminars or attending knowledge cafes. We will continue to seek new opportunities to involve as many of them as possible over the lifetime of this strategy.

Communication and digital

10. New technology and social media present exciting opportunities for both building our network of international contacts and promoting the work of Audit Scotland. We will draw on the knowledge and expertise of the Communications team to ensure that our international activity is appropriately promoted and that any reputational risks are managed.

11. Over the lifetime of this strategy, we will seek ways to further promote our international work and build relationships with overseas audit institutions. This includes publicising our appearances at international conferences using the [#GoingGlobal](#) hashtag on [Twitter](#) and [Facebook](#), and engaging with our overseas followers on those platforms. We plan to set up a LinkedIn group on world-class audit, to link up with auditors from other international audit institutions and share good practice.

12. The move to our new Edinburgh office has seen significant investment in new technology. We will continue to seek ways to use technology such as video-conferencing to allow us to contribute to international seminars and conferences. This opens up new opportunities to get involved in more audit activities on a global scale. This approach is both cost effective and helps reduce our carbon footprint.

13. Our [Twitter account](#) already has followers from a wide range of countries including Canada, USA, Germany and South Africa and provides opportunities to share information about new reports and areas of developing interest in our work. Our [Wordpress blogs](#) have also been read by people in more than 70 countries. We will continue to identify innovative ways of using social media to promote our work internationally, including exploring the use of Periscope for international visits.

14. There will be a need for strong internal communication around Audit Scotland's international activity, both as a call to action for colleagues, and to share the learning from any international exchanges.

Organising our international work and governance arrangements

15. The International Liaison Manager (ILM) is responsible for day-to-day management of all international work and is the first point of contact for all such matters. The ILM reports directly to the assistant director for International Work who oversees the policy and governance arrangements associated with this work.

16. Our international work is supported by the International Steering Group (ISG). The ISG consists of colleagues drawn from across Audit Scotland and a key component of their role is to encourage as many other colleagues as possible to participate in international opportunities as they emerge. The membership of the

group will be refreshed during 2017, with plans to include a professional trainee within the group.

17. Management Team will receive a twice-yearly update on progress relating to international work. The first of these updates will include communication around our international calendar of activities. We will prepare an annual report on our international work, which will provide details of visits to Audit Scotland by overseas delegations, any learning we have achieved and how we organise our international work. This report will be presented every year to the Audit Scotland Board for approval prior to it being published on our website at www.audit-scotland.gov.uk.

18. To ensure that the International Strategy remains 'fit for purpose' and reflects our broader world-class audit ambitions, the document will be reviewed on an annual basis. This process will be overseen by the ISG with any significant changes reported to Audit Scotland's Management Team.

19. All of these arrangements ensure that any decisions take account of Audit Scotland's overall objectives and ensure that our international work is open and transparent.

Contacts

20. Please direct any queries about this strategy or international work more generally to the International Liaison Manager at spollock@audit-scotland.gov.uk.

International work

Our strategy for 2017–20

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

www.audit-scotland.gov.uk 

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