

International work

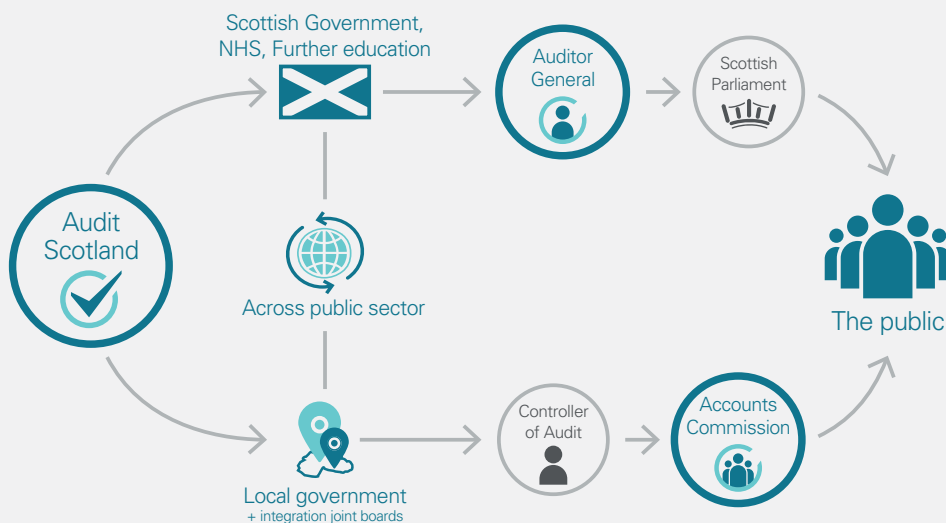
Our strategy for 2021–24



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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International work: Our strategy for 2021–24

Introduction

1. This International Strategy sets an ambitious agenda for developing our approach to international work. The new strategy covers the period from 2021–24 and builds on the previous strategy, which covered the period 2017–20. It sets out the high-level direction and priorities for all our international work at Audit Scotland.
2. Our mission is to learn, share our knowledge and expertise and help support effective public sector governance and accountability in both Scotland and overseas.
3. 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 conducted efficiently, effectively, provide value for money and promote sustainability.

Our Plan

4. Audit Scotland's strategic improvement programme (Our Plan) gives four guiding principles for all of our work. These guiding principles are Wellbeing, Quality, Equity and Sustainability. We will ensure that our international work is fully aligned with these strategic priorities.

World-class vision

5. Audit Scotland's vision is to be a world-class organisation that delivers world class audit. International work has an important contribution to make to support this vision and contributes to each of the two core components that comprise world-class vision, as follows:

- **Delivering a world-class audit:** seeking out and learning from good practice from audit institutions overseas to enhance our own audit methodology and outputs.
- **Being a world-class organisation:** providing career and personal development opportunities for all our staff. The learning 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.

6. We believe that international work has a strong role in continuing to improve the quality of our audit work while enriching the experience and knowledge of Audit Scotland colleagues. This strategy recognises that we live in an increasingly interconnected world, and as Scotland's public auditors we have an important role to work with, learn from, and share knowledge and experiences with overseas public audit institutions to improve the way we work.

Adapting to a changing world

7. This strategy considers how international work will support the organisation as it prepares for a changed world. Covid-19 is the biggest challenge to our professional and personal lives in living memory. Audit Scotland has already significantly changed the way it operates as an organisation in response to Covid-19.

8. The Auditor General and the Accounts Commission, working with Audit Scotland's senior management, have laid out clear priorities for Audit Scotland in response to Covid-19. These include:

- focusing more on equalities in our audit work
- providing independent assurance and responding quickly to audit risks that have arisen either directly or indirectly from the pandemic
- ensuring that we continue to make a positive contribution to the recovery and renewal of public services following the pandemic.

9. In addition to Covid-19 there have also been several other changes in the business environment within which Audit Scotland operates. These include:

- the UK's withdrawal from the European Union
- bedding in of greater financial and social security powers and responsibilities for the Scottish Parliament
- the possibility of further constitutional change
- the continuing impact of climate change.

10. Against the backdrop of these issues, never has it been so important for us to participate in international work, share our experiences, build meaningful relationships with overseas audit institutions, and learn from other practice.

Living by our values

11. Audit Scotland is committed to the principles of equal opportunity, fairness, and transparency in everything we do. We do this by encouraging equality, diversity, and respect for human rights in our audit work and in our organisation.

12. We will strive to ensure that these values are embedded within our international work by working with international organisations who share similar values to ours. In the past, we have worked closely with the United Nations Board of Auditors, Organisation for Economic Co-operation and Development,

and Westminster Foundation for Democracy. Audit Scotland also works closely with other UK audit bodies through the Public Audit Forum and with European audit bodies through the European Organisation of Regional External Public Audit Institutions. These are all respected organisations that share our values.

13. We will also ensure that we carefully consider our values when arranging international visits and working with overseas audit institutions and public sector bodies. When considering invitations to work with other countries, Audit Scotland will consider a range of factors. These will typically include the relative value for both Audit Scotland and the other country, the degree of alignment with Audit Scotland's strategic priorities, impact on climate change and the environment, human rights, and time and cost considerations. At present, our default position is to participate in international work remotely.

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

- **Learning from overseas audit institutions.** We will focus on both financial and performance audit delivery improvement and audit quality.
- **Developing a network of contacts from overseas audit organisations.** This will allow us to quickly share information about our work and ensure issues can be discussed in a timely manner.
- **Sharing our knowledge with Audit Scotland colleagues and with colleagues in other audit agencies.** We will share the knowledge that we obtain from international work with colleagues throughout Audit Scotland. We will also share Audit Scotland's knowledge with international colleagues through meetings, conferences, correspondence, and other communication mediums. We will also contribute to professional discussions about improving our audit work, approaches and methodologies.
- **Sharing our expertise and contribute to good public governance in other countries as a way of 'giving something back'.** We will arrange visits to Audit Scotland, either in person when it is safe to do so, or virtually, while Covid-19 remains a threat.

Organising our international work

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 Audit Director with corporate responsibility for international work who oversees the policy and governance arrangements associated with this work.

16. We will encourage colleagues 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 and joint working with our international partners including overseas audit institutions and public bodies.

Getting our messages across

17. We will embrace new technology to both build our network of international contacts and promote our work. This includes publicising our work using the [#GoingGlobal](#) hashtag on [Twitter](#) and [Facebook](#), and engaging with our overseas followers on these platforms.

18. Technology such as video-conferencing will allow us to contribute to international seminars and conferences. This opens new opportunities to get more colleagues involved in international work. This approach is both cost effective and helps reduce our carbon footprint.

19. We will use Yammer posts, video blogs and appearances at meetings to update Audit Scotland colleagues, both as a call to action and to share learning.

Reporting our performance

20. We will prepare an annual report on 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.

21. We will provide regular updates to both Audit Scotland's management team and quality committee on progress relating to international work.

Contacts

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

International work

Our strategy for 2021–24

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 

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

T: 0131 625 1500 E: info@audit-scotland.gov.uk 

www.audit-scotland.gov.uk 

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