

# Annual diversity report

2022/23



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# Key messages

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- 1** Audit Scotland produces reports on the [gender pay gap](#) across our workforce, an [equal pay](#) analysis for colleagues undertaking work of the same and similar value and this annual diversity report. We are committed to using data to understand whether our efforts to promote diversity and equality across our workforce is delivering results.
- 2** Audit Scotland has a broader level of diversity across the workforce compared to the Scottish population<sup>1</sup>. At 31 March 2023, a total of 93.5 per cent of colleagues have chosen to declare their ethnicity, with 86.8 per cent being white and 6.8 per cent from an ethnic minority. Statistics show that around 95.4 per cent of the Scottish population report their ethnicity as white and approximately 4.5 per cent from an ethnic minority.
- 3** We continue to receive an increasing number of recruitment applications from candidates who have declared that they are from an ethnic minority; 24.6 per cent in 2023 compared to 17.9 per cent in 2022 and 14.3 per cent in 2021. 7.1 per cent of all job offers made during 2022/23 were to those from an ethnic minority compared to just 0.6 per cent in 2021/22.
- 4** Recent Scottish population data shows 51 per cent of the population are women and 49 per cent are men. In our organisation, 56.5 per cent of employees are women and 43.5 per cent are men. The percentage of women promoted or having transitioned through a Career Development Gateway (CDG) has increased. In seven of our nine pay bands, women have higher levels of representation, however, this trend is reversed at the two highest pay bands.
- 5** We have continued to build on attracting younger colleagues to Audit Scotland with 7.4 per cent of colleagues represented in the 16-24 cohort, compared to 5.8 per cent in 2022 and 5 per cent in 2021. This underscores our commitment to early years career development and progression.
- 6** The number of colleagues who have reported a disability at Audit Scotland has continued to increase from 4.9 per cent in 2022 to 6.2 per cent in 2023. However, we recognise that employees who have declared a disability remain under-represented within Audit Scotland's existing workforce compared to the

<sup>1</sup> We have used comparison data for the general Scottish population or the Scottish working population where available. We took the Scottish population figures from Scottish Government Equality data: [www.gov.scot/Topics/People/Equality/Equalities/DataGrid](http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid).

Scottish population and this remains a key priority for us. We will be working with our internal Disability Confident working group this year to continue encouraging more disclosure from our colleagues and awareness of the support we can provide to those with a disability at Audit Scotland.

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# Our organisation

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On 31 March 2023, Audit Scotland employed 340 people. The majority of our employees are based in Edinburgh and Glasgow, with others based in Inverness and Aberdeen. We are developing our approach to hybrid working and many employees now work flexibly from home as well as from our offices.



**1.** Audit Scotland colleagues work collaboratively across the business. Audit Directors lead portfolios of work that straddle financial audit, performance audit, Best Value reporting, digital audit, innovation and quality, professional support and corporate development. They also have responsibility for professional leadership themes and lead on key projects for development.

**2.** To support audit teams in delivering high-quality audits efficiently, we are organised across six business groups:

- **Audit Services** – mainly qualified accountants who specialise in auditing finance and risk across Scotland's public sector.
- **Performance Audit and Best Value** – a broad range of professionals with specialist knowledge of research, analytics, economics, public policy as well as qualified accountants.
- **Innovation and Quality** – a collaboration of audit specialists and professional support staff responsible for internal change management initiatives alongside enhancing audit methodologies and delivery.
- **Corporate Services** – specialists in human resources, information technology, communications, corporate finance, governance and business support.

- **Audit quality and appointments** – specialists in audit procurement and quality.
  - **Accounts Commission support** – support team of our Accounts Commission members and related work.
3. Colleagues from across all business groups collaborate in the provision of professional technical support for auditing standards, external leadership and audit improvement.

A governance structure exists to support the development of our workforce



**Our internal People Focus Group and associated working groups**



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# Introduction

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**4.** Audit Scotland strives to foster a culture in which employees can be themselves, feeling supported and included. We aim to exceed the basic legislative and compliance requirements to ensure we enable all our colleagues to thrive. As an employer we appreciate that everyone has different values, beliefs and personal requirements. We aim to reflect the uniqueness of each person in how we promote fairness and equality.

**5.** When colleagues across Audit Scotland feel safe, supported and confident in being themselves at work, we gain the benefit of diversity across our workforce. Diversity of thought, expression and belief flows through to the scope of our work and boosts the resilience of our organisation in uncertain and changing times.

**6.** This is reinforced in Audit Scotland's [Corporate plan 2023-28](#) in which the equality strand ensures our vision and mission in providing effective audit delivery by:

- treating all people fairly and support them to have the best chance to progress and succeed
- broadening our culture of diversity and inclusion so people are valued and engaged
- applying our standard of quality and professionalism to all our work
- embedding equality in all we do, and support public bodies address inequalities.

**7.** Audit Scotland and its employees provide services to the Auditor General for Scotland and the Accounts Commission for Scotland.<sup>2</sup>

**8.** Information about our employees, specifically in relation to Equality Outcome 2, in which Audit Scotland sets out our commitment to increasing diversity of people and supporting their progression at every level within the organisation, is detailed in this report.

**9.** In April 2023, we published a [Mainstreaming equalities](#) progress report for 2021-23 which demonstrates our commitment and the actions we are taking to advance equality.

<sup>2</sup> The Accounts Commission is a ministerially appointed public body and therefore subject to commitments by Ministers to increase the diversity of its members. The Public Appointments Commissioner reports annually on the progress in this regard across public boards. The data in this report therefore does not cover the Accounts Commission.



**10.** In order to meet these commitments, we collect, publish and monitor information about the diversity of our staff to help us check that we are supporting a culture of diversity and inclusion and identify areas for continuous improvement.

**11.** This report meets the requirements of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. In particular, it responds to the duty to gather and use employee information. The report examines comprehensive data and trends across the different stages of employees' experience of working at Audit Scotland – from the moment individuals apply to work here through to leavers' data, including detailed exit interviews.

**12.** The employee data analysis supports us in making progress in paying due regard to the public sector equality duty, also known as the general equality duty, more specifically the need to:

- eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by the Equality Act
- advance equality of opportunity among all people
- foster good relations between different people when carrying out their activities.

**13.** While the legislative framework sets an important standard, our commitment and aspiration at Audit Scotland goes further.

**14.** We use this data to identify approaches to support proactively and positively greater diversity and equality. This informs how we reach out to people who may not normally consider a career with us, the purpose of our work and how colleagues can influence change through our audits across the public sector.

**15.** During 2023, we are developing a new people strategy which will include diversity, equality and inclusion as one of our priorities for our people and their development throughout the organisation.

**16.** We can provide opportunities for younger people to kick-start their working lives through our modern apprentice or school and college leaver training programmes or through joining our graduate training scheme.

**17.** We are committed to doing better and delivering practical programmes over the coming year that will help increase the voice, representation and confidence of people from diverse backgrounds.

**18.** Unless otherwise stated, all data is at 31 March 2023.

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# Diversity monitoring

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We strive to ensure that everyone within Audit Scotland is valued and supported as an individual. We are committed to the principles of equal opportunity, fairness and transparency to help develop inclusive approaches to employment policies, practices and personal behaviours.

**19.** We provide mandatory diversity and equality training to all employees who join Audit Scotland. This is an online training course which covers the awareness of all protected characteristics, discrimination and unfair treatment within a professional environment.

**20.** Those with line management responsibility also complete a mandatory course covering their responsibilities as a manager in relation to diversity and equality considerations.

**21.** We also deliver unconscious bias awareness and further unfair treatment training for colleagues involved in recruitment, selection and internal progression through our Career Development Gateway (CDG) process.

**22.** When applying to work for Audit Scotland, all applicants have the opportunity to complete a confidential, equal opportunities monitoring questionnaire. This part of the application is voluntary and forms no part of the selection process. The information includes age, gender, sexual orientation, disability, ethnic background, religion or belief, and marital status.

**23.** The HR team holds information on the age and marital status of all employees for pension calculation purposes. All information is held on the electronic HR system and helps Audit Scotland to monitor the equality of opportunity, respond effectively and develop processes and policies that meet the needs of our diverse workforce.

**24.** Employees can view and update their diversity information at any time and are periodically encouraged to do so.

**25.** The legislation also requires us to state how we use this employee equality data to better perform the equality duty. We have a range of processes to ensure that the information is used for this purpose.

**26.** The HR team work together with our Executive Team, Board, Remuneration and Human Resources Committee, our People Focus Group and Public and Commercial Services union employee representatives. The data is used to provide assurance, understand how employees are experiencing work and explore opportunities for further improvement.

**27.** Other internal working groups also exist such as the Disability Confidential Working Group, Carers' Group, an LGBTQ+ working group, Race, Equality and

Cultural Heritage Group, Managing Menopause Group, Neurodiversity Support Group and an Equalities and Human Rights Steering Group.

**28.** We investigate circumstances and take action when the information indicates evidence of disproportionality, or when Audit Scotland employee indicators are inconsistent with external indicators. Analysis of employee data also enables us to work to attract higher levels of diversity, for example by promoting appointments on diverse media.

**29.** Further examples of the initiatives and activities we have undertaken can be found at our [Mainstreaming equalities progress report for 2021-23](#).

**30.** It is anticipated that enhanced workforce data capture covering social mobility, carer status and gender identity will be introduced in 2023/24. A data impact assessment will be completed to support this introduction.

## Ethnicity

According to population data, 95.4 per cent of the Scottish population<sup>3</sup> report their ethnicity as 'white'. Approximately 4.5 per cent of the population are from ethnic minorities, with the Asian population being the largest minority ethnic group (2.8 per cent).

93.5 per cent of employees at Audit Scotland have chosen to declare their ethnic origin.

Employee data shows that Audit Scotland has a greater level of diversity across the workforce when compared to the Scottish population more generally.

As at 31 March 2023, 6.8 per cent of the workforce declared that they are from an ethnic minority. This is a minor reduction from 7.0 per cent in 2022 and the preceding two years.

**31.** 79.1 per cent of our trainee auditors have disclosed their ethnicity as white compared with 91.5 per cent in 2022. This significant reduction could be attributed to the lower overall number of trainees who chose not to disclose this information. The percentage of trainee auditors who chose to disclose they are from an ethnic minority was broadly equivalent in 2023 compared to 2022. Any changes to the demographics within this smaller group of colleagues can cause a substantial percentage change.

**32.** It is positive to note that our overall percentage of the workforce who declare that they are from an ethnic minority has not decreased however we are committed to examining our approach to recruitment, attraction, and selection to increase the diversity of the trainee group, in particular, as these are our career entry level positions and, upon qualification, these colleagues can progress into more senior roles as part of their career development.

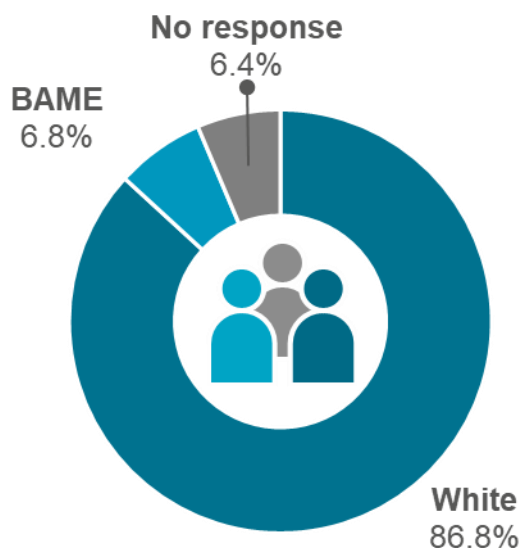
<sup>3</sup> Scottish population figures from Scottish Government Equality data: [www.gov.scot/Topics/People/Equality/Equalities/DataGrid](http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid)

**33.** Employee data shows that 92.9 per cent of the individuals at our senior grades, senior managers and above declared their ethnicity as white. This represents a reduction in 2022 from 96.8 per cent. It should be noted that a higher per cent of senior managers and above chose not to disclose this information compared to 2022. Any changes to the demographics within this smaller group of colleagues can cause a substantial percentage change.

**34.** This year we have continued to analyse ethnicity by seniority to understand the level of minority ethnic representation at each level across our workforce. It is encouraging that the number of minority ethnic employees in senior level posts has increased in 2023, however, it is recognised that ongoing efforts must be made to continue this trend.

**35.** We will continue to examine this data carefully during 2023/24 and explore practical steps we can take to do better as an organisation.

### Ethnicity of Audit Scotland employees



### Gender

Recent national population data shows 51 per cent of the Scottish population are women and 49 per cent are men.

#### In Audit Scotland:

- 56.5 per cent of employees are women (this is a 0.4 per cent decrease from 2022) and 43.5 per cent are men (this is a 0.4 per cent increase from 2022).
- In 2022, the board comprised of four men (80 per cent) and one woman (20 per cent). In 2023, this remained the same.
- In 2022, Audit Scotland's Executive Team comprised of two men (67 per cent) and one woman (33 per cent). In 2023, Audit Scotland's Executive Team had two women (40.00 per cent) and three men (60.00 per cent).

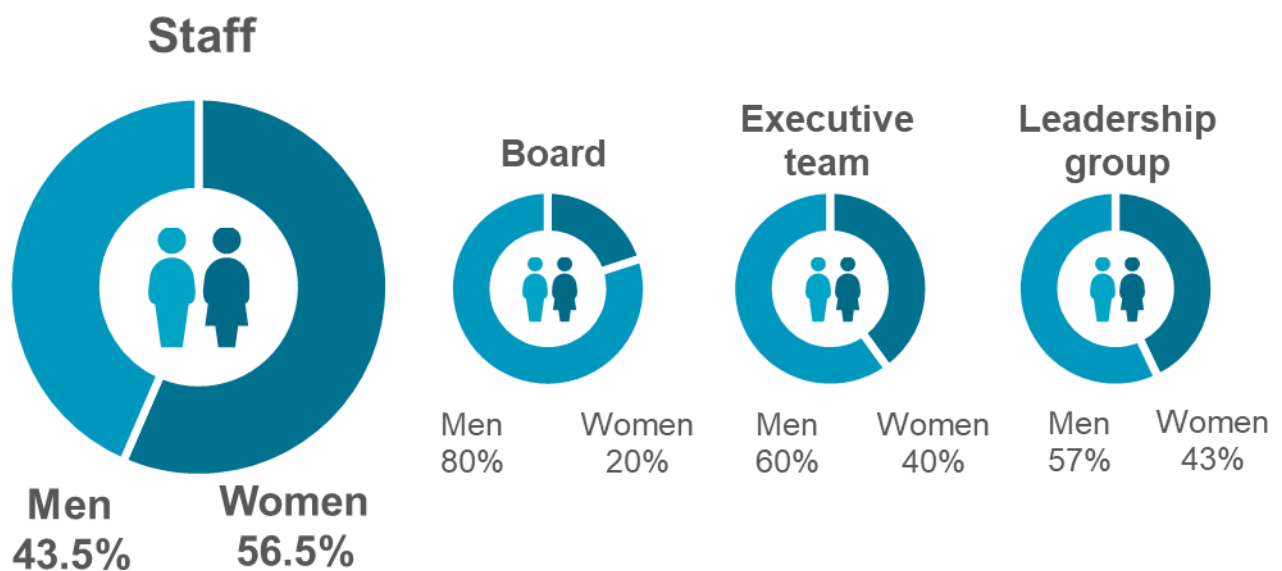
- In 2022, the Leadership Group had seven women (43.7 per cent) and nine men (56.3 per cent). In 2023, the leadership group has nine women (42.9 per cent) and twelve men (57.1 per cent).

**36.** Overall, there has been a slight percentage reduction in female representation across the organisation based on changes to the overall staffing composition, however, women continue to make up the majority of Audit Scotland's workforce.

**37.** There has also been an increase in senior female representation within the organisation, however, there needs to be ongoing efforts to achieve gender equality across the organisation. Our Gender pay gap report for the March 2023 snapshot shows an improvement in our gender pay gap.

**38.** We are exploring the potential to capture and report upon other gender identities in 2023/24.

## Gender of Audit Scotland employees



## Flexible working

Audit Scotland promotes a culture of flexible working, with 27.1 per cent of employees working a non-standard pattern;<sup>4</sup> this is an increase in comparison to the workforce data from 2022 where 25.1 per cent of the workforce worked a non-standard pattern. Non-standard patterns include part-time working, annualised hours, compressed hours and term-time working.

<sup>4</sup> We define a standard pattern of working as being the full-time contracted hours of 36.25hrs each week worked across Monday through Friday at 7.25hrs each day, subject to the flexibility offered within our flexitime policy.

**39.** We have flexible working policies in place such as Time, Place, Travel and Working from Anywhere guidance. These policies provide flexibility for staff to choose working patterns which better fit with their circumstances.

**40.** Following the reduction of post-lockdown restrictions in place in previous years, we have continued to support and promote agile working to ensure effective hybrid working arrangements across the organisation. We are working with our PCS partnership forum and Leadership Group to develop new hybrid working policies which will replace our existing flexible working policies.

**41.** Audit Scotland is an accredited [Carer Positive Employer](#). We have an ongoing commitment to supporting and encouraging flexible working, for both working patterns and work location. We also provide support to carers through a dedicated support group (which meets regularly throughout the year), by investing in management development and through our compassionate and emergency leave policies.

## Age

The table below shows the comparison between Audit Scotland employees in different age groups and the Scottish working population (those aged 16-64<sup>5</sup>).

**42.** The percentage of employees in the 16-24 age group is lower than the Scottish working population.

**43.** This percentage in Audit Scotland has increased steadily over the last three years from 4.2 per cent in 2020, 5 per cent in 2021, 5.8 per cent in 2022 and now to 7.4 per cent in 2023. This can be attributed to the development of our modern apprentice, school and college leaver and graduate programmes.

**44.** The percentage of employees in the 25-49 age group is higher than the Scottish working population and the percentage in the 50-64 age group is lower than the Scottish working population.

### Comparison between Audit Scotland employees and the Scottish working population (those aged 16 to 64)

Age	Audit Scotland %	Age	Scottish Working Population %
16-24	7.4	16-24	16
25-49	65.0	25-49	51
50-64	26.2	50-64	33

<sup>5</sup> Data on Audit Scotland employees age 65+ has not been included in the table for comparative purposes but has been considered in the overall percentage calculations for Audit Scotland employees which is detailed within the appendix. Scottish working population figures from Scottish Government Equality data – [National Records for Scotland. Mid-Year Estimate 2021](#)

**45.** Audit Scotland is continuing to attract younger people. Our professional trainee programme continues to attract strong candidates and we have continued to recruit to our school and college leaver programme, albeit current labour market conditions have impacted the number of applications. Our school and college leaver programme allows those leaving school or college to work while gaining a professional accountancy qualification through the Institute of Chartered Accountants Scotland.

**46.** We also have modern apprentices in our Business Support Services team, and we are working with our business groups through workforce planning to explore how we can continue to increase the opportunities for younger people to gain experience of the world of work with Audit Scotland in other career paths too during 2024.

## Disability

Population data reports that 32 per cent of adults in Scotland have a long-term limiting physical or mental health condition or disability<sup>6</sup>

Employment rates are lower for disabled people at 50.7 per cent compared to 82.5 per cent of non-disabled persons. Further, disabled persons are more likely to experience job insecurity and under-employment compared to non-disabled persons.

The percentage of employees who have reported a disability<sup>7</sup> at Audit Scotland has continued to increase to 6.2 per cent in 2023 from 4.9 per cent in 2022, 4 per cent in 2020 and 3 per cent in 2019.

**47.** Audit Scotland has Disability Confident Employer Status (Level 2). Our Disability Confident working group uses that framework to review any actions and ensure we are promoting best practice in this area.

**48.** During 2022/23, the group continued to explore ways to support colleagues and their managers, particularly in light of our changing ways of working. This has included measures to reduce barriers in the workplace in relation to long-term hybrid working arrangements, offers to mentor applicants belonging to an under-represented or marginalised group, and increasing awareness of neurodiversity.

**49.** Audit Scotland works with health professional partners to ensure risk assessments and/or reasonable adjustments are considered and put in place prior to a new employee joining us, or at any point during their career.

**50.** New employees are asked to confirm whether they consider themselves to have a disability. This allows us to put in place any reasonable required adjustments. Disclosing this information is voluntary, and 56.2 per cent of employees have chosen not to disclose information on this protected

<sup>6</sup> [scotland.shinyapps.io/sg-equality-evidence-finder/](https://scotland.shinyapps.io/sg-equality-evidence-finder/)

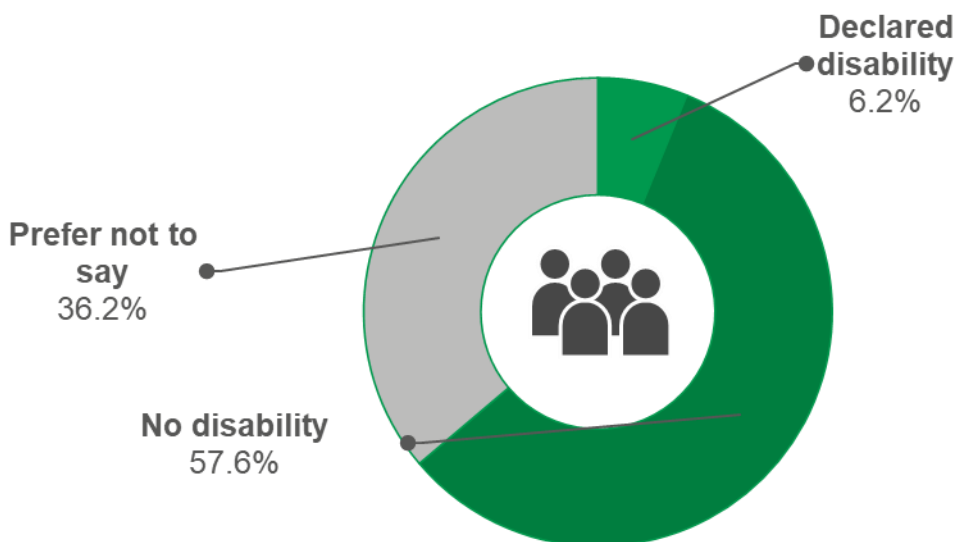
<sup>7</sup> [Labour Market Statistics for Scotland by Disability: January to December 2022 - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/labour-market-statistics-for-scotland-by-disability-2022/pages/1-introduction-and-overview.aspx)

characteristic, a decrease from 75.2 per cent in 2022 which was attributed to the introduction of a new HR system with staff being encouraged to consider updating their personal sensitive information.

**51.** It is acknowledged that when representation of employees who have declared a disability is compared to the population data, this group remains under-represented at Audit Scotland. Due to the relatively small number of disabled employees working at different levels across Audit Scotland, the data size is too small to disclose disability status relating to job seniority and job type.

**52.** Given the under-representation of existing employees who have declared a disability, Audit Scotland is committed to working closely with the internal Disability Confident Working Group to explore ways to increase diversity of its workforce and candidate pool.

### Disability status of Audit Scotland employees



### Sexual orientation

According to Scottish Government data, around three per cent of the Scottish population identify as lesbian, gay, bisexual or other (LGBO) and 95 per cent identify as straight or heterosexual. The Scottish Government note that it is likely that this data undercounts the number of adults self-identifying as LGBO.

**53.** 88.2 per cent of colleagues across Audit Scotland have chosen to disclose their sexual orientation on our HR system, therefore 11.8 per cent of colleagues have chosen not to disclose their sexual orientation at Audit Scotland.

**54.** The percentage of employees who have disclosed their sexual identity as heterosexual is 84.4 per cent and the percentage of employees who have disclosed their sexual identity as LGBO is 3.8 per cent.



**55.** The percentage of employees identifying as LGBO is broadly similar to the figure in 2022. This is slightly higher than the national indicators.

**56.** Audit Scotland has an internal LGBTQ+ working group who are working together to ensure we are a truly inclusive employer. We want to help ensure that we remain a workplace where all employees are accepted without exception, regardless of their sexual orientation, and our policies and processes remain inclusive and considerate.

## Religion or belief

Around half of the adult population in Scotland do not belong to any religion.<sup>8</sup> In 2018, Christian (Church of Scotland, Roman Catholic and Other Christian) represented 46 per cent of the adult population

**57.** The majority of employees (84.7 per cent) have declared their religion or belief. 48.00 per cent do not associate with any religion. 12.9 per cent associate with the Church of Scotland and 13.5 per cent with the Roman Catholic Church.

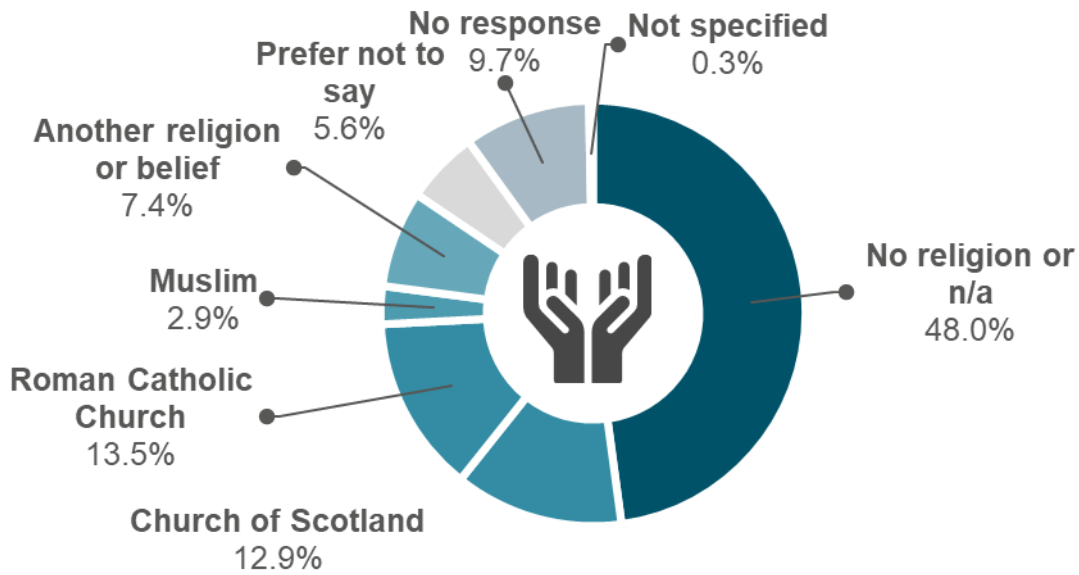
**58.** 2.9 per cent of our employees have declared their religion as Muslim and 7.4 per cent declared other religion or belief. 5.6 per cent chose to prefer not to say and 9.7 per cent gave no response.

**59.** We provide mandatory diversity and equality training to all employees who join Audit Scotland which also covers discrimination on the basis of religion or belief. We are very flexible in the way that individuals can book their annual leave, enabling colleagues who observe key dates in their religious calendar to engage in such events and occasions.

**60.** During 2022/23, more of our colleagues have been sharing experiences of their different religious celebrations through our internal staff publication, our internal Yammer channel and on our SharePoint news pages.

<sup>8</sup> [scotland.shinyapps.io/sg-equality-evidence-finder/](https://scotland.shinyapps.io/sg-equality-evidence-finder/)

## Religion or belief of Audit Scotland employees



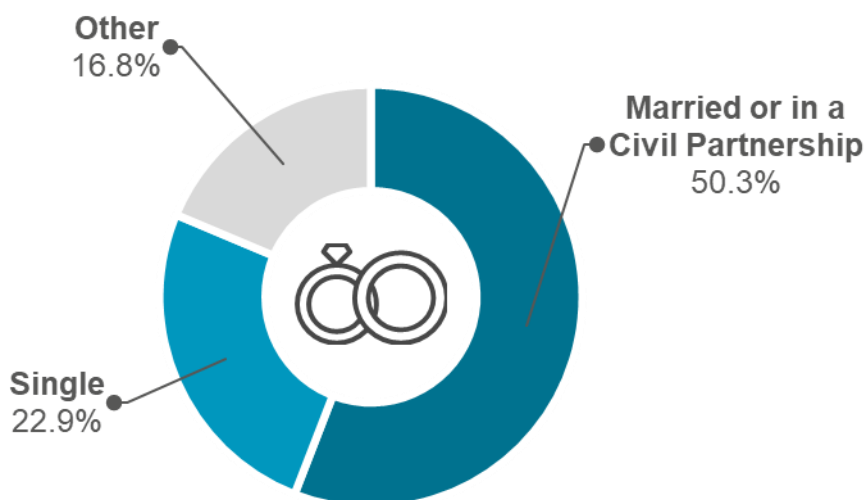
## Marital status

**61.** 97.4 per cent of employees have provided marital status information.

**62.** Just over half of all employees (50.3 per cent) are married or in a civil partnership and 32.9 per cent are single.

**63.** 16.8 per cent of our employees declared that they are either cohabiting, with a partner, widowed, divorced, separated or chose not to disclose this information.

## Marital status of Audit Scotland employees



## Pregnancy, maternity and paternity

Between 1 April 2022 and 31 March 2023, nine women took maternity leave throughout the year. The average leave taken by employees was 9.78 months. This increases to 10.22 months when annual leave before or after maternity leave is taken into account.

**64.** There has been a slight increase in the average number of months employees spent on maternity leave in 2022/23 compared to 2021/22, however the total amount of time off inclusive of annual leave, remains broadly equivalent. Audit Scotland has an enhanced maternity provision with women on maternity leave receiving the first 27 weeks of leave on the equivalent of full pay, followed by 12 weeks of statutory maternity pay.

**65.** All nine of the women who have taken maternity leave have taken in excess of the ordinary maternity leave provision and were able to return to their original roles.

**66.** Audit Scotland has an enhanced paternity provision in addition to the two weeks of leave provided by statute. Qualifying employees (those with 26 weeks' service or more) are eligible for two additional weeks of parental leave and therefore a total of four weeks' paid leave. The additional two weeks can be taken up to 16 weeks following the birth of the child or as a continuous four-week block. The number of individuals who have taken paternity leave in 2022/23 is too low to disclose.

**67.** In addition, new parents can elect to share a period of leave. In line with Audit Scotland policy, eligible employees (those who satisfy the minimum earnings and service thresholds) can opt to share 37 weeks of pay and 50 weeks of leave. Leave may be taken as a continuous block or in alternating blocks. The number of individuals who have exercised their right to shared parental leave in 2022/23 is too low to disclose.

## Recruitment

Audit Scotland works hard to make sure the recruitment process is inclusive and accessible to all applicants. Candidate assessment is based purely on the ability to complete the job.

**68.** Vacancies are advertised throughout the UK on numerous recruitment websites such as Indeed, LinkedIn, MyJobScotland, Proud Employers, Public Finance Scotland and our own careers website. Twice a year we advertise our Disability Confident status in Enable magazine. We also appear in the Living with Disability publication each spring.

**69.** Where the number of employees with a protected characteristic is fewer than five, and the information is sensitive or personal, we have not specified the number in order to maintain confidentiality and to avoid individuals being identified.

**70.** Full details about recruitment and each protected characteristic is provided in the Appendix. A summary analysis is detailed below.

**71.** During the 2022/23 year, there were 41 recruitment campaigns, with 44 external and 53 internal appointments made. Compared to the 2021/22 annual report, this is a significant increase in the number of recruitment campaigns (26 campaigns in 2021/22) and almost double the number of appointments (23 appointments in 2020/21). Our growth has been expected and is part of our building capacity programme, executive-level and lateral hire recruitment activity.

**72.** We received a total of 832 applications for the vacancies advertised in 2022/23 which is 313 more applications than 2021/22.

**73.** The majority of applications were made by men (54.2 per cent). This is a change compared to 2021/22, when the majority of applicants were women. Of the shortlisted candidates, 53.8 per cent were women and 44.7 per cent were men. The remainder of the applicant population chose not to disclose this information.

**74.** The number of applicants from an ethnic minority group has continued to increase from 17.9 per cent in 2021/22 to 24.6 per cent in 2022/23. 12.6 per cent of all shortlisted candidates are from an ethnic minority, compared to 9.3 per cent in 2021/22.

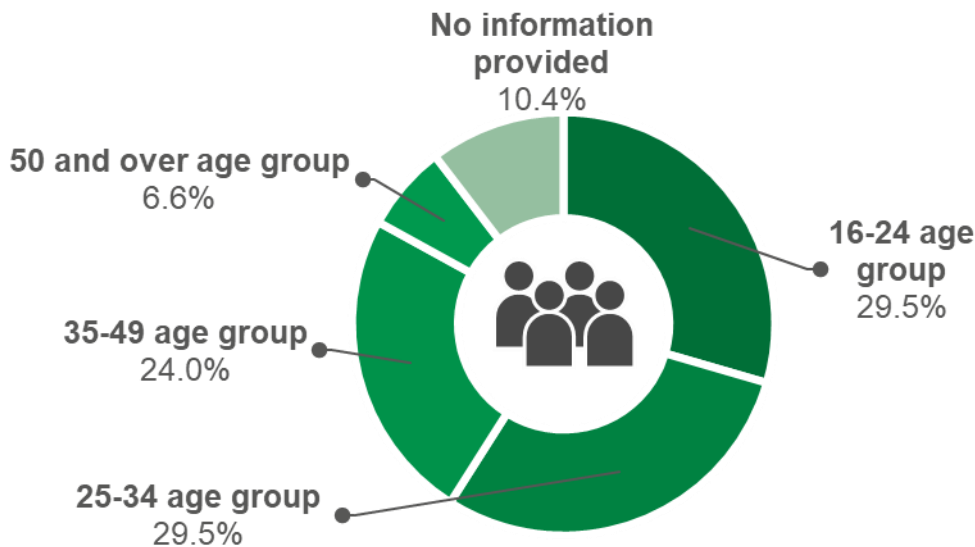
**75.** The number of applicants who have declared a disability has continued to increase from 5.2 per cent in 2021/22 to 7.1 per cent in 2022/23, of which 12.1 per cent of disabled applicants were shortlisted. This is an increase from 2021/22 when 4.2 per cent of disabled applicants were shortlisted. Audit Scotland is a Disability Confident employer, and this is promoted throughout our careers website.

**76.** Examining applicants by age, the highest number of applicants were jointly attributed to those in the 16-24 cohort (29.4 per cent) and the 25-34 cohort (29.5 per cent). This is in contrast to 2021/22 when the highest applicant age cohort was 35-49 (31.8 per cent).

**77.** This year the over 50 age group made up 6.6 per cent of applications. This is down slightly from 2021/22 when 9.6 per cent of all applications were from the over 50 age group.

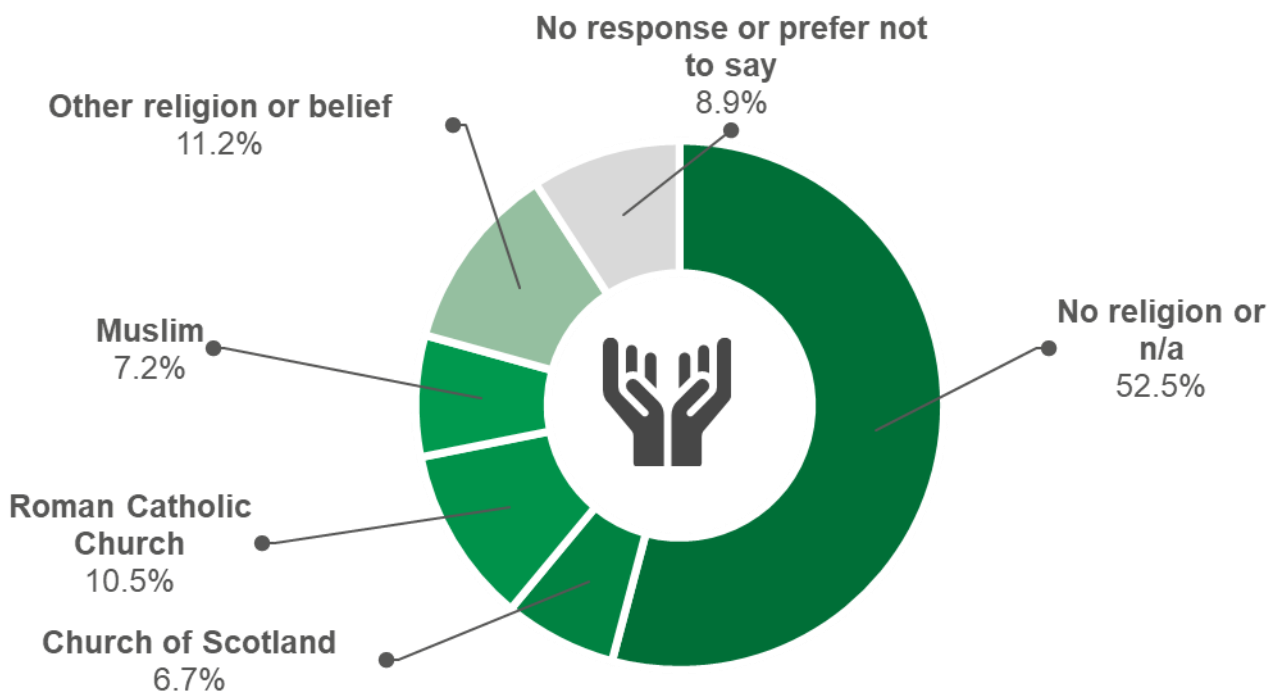
**78.** This can be attributed to the increase in applications received for our trainee auditor recruitment campaigns, which increased to 347 in 2022/23 compared to 188 in 2021/22. This followed a review of the attraction strategy following a previous decline in applications. The campaigns were ran twice a year and we worked with brand ambassadors in universities to help increase awareness of a career with Audit Scotland.

### Age groups of applicants



**79.** In terms of religion and belief, 52.5 per cent of candidates declared that they have no religion or belief. This was followed by other Christian at 11.2 per cent of the applicant population, Roman Catholic (10.5 per cent), Muslim (7.2 per cent) and Church of Scotland (6.7 per cent).

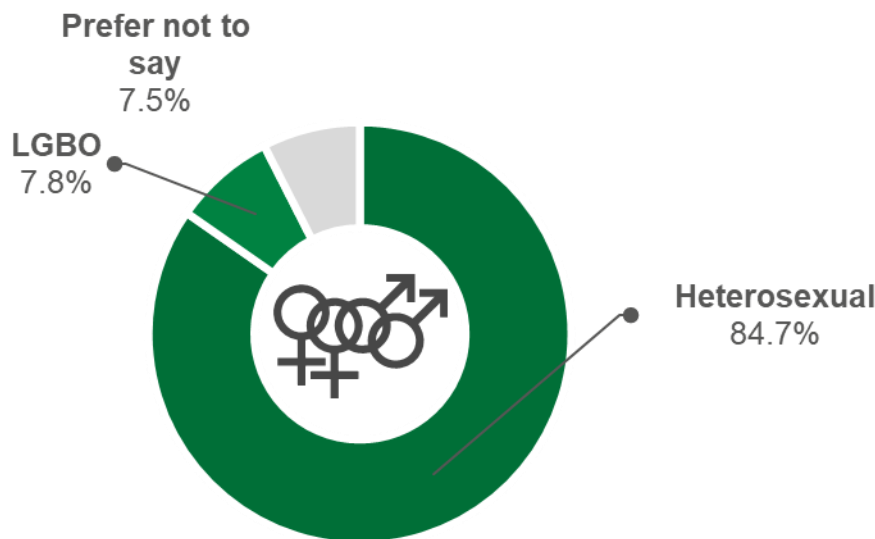
### Religion or belief of applicants



**80.** The majority of applicants were heterosexual (84.7 per cent), 7.8 per cent identified as LGBO which is broadly equivalent to the applicant population in the 2021/22 annual report and 7.5 per cent of applicants preferred not to say or

provided no information, which is an increase from 6.4 per cent of applicant population's responses in 2021/22.

### Sexual orientation of applicants



**81.** During 2022/23, the HR team have been exploring new avenues for attraction to increase diversity at Audit Scotland. This has included advertising on specialist diversity job boards, and our employees sharing their experiences of working at Audit Scotland through external articles and on social media.

**82.** We have also continued to use a new advertising platform, EqualJobs, which allows employers to reach out and engage with candidates from under-represented communities.

**83.** We have also introduced application mentorship so that applicants belonging to an under-represented or marginalised group can proceed with confidence that Audit Scotland encourages visibility, diversity and inclusion across the organisation.

### Promotions

**84.** In the year 2022/23, there were 48 permanent promotions made, six employees transitioned through a career development gateway and 19 employees received an acting up or additional responsibility allowance.

**85.** The total percentage of women who transitioned through a career development gateway was 83.3 per cent. This is a significant increase from 69.4 per cent in 2021/22. Of the 19 employees receiving an acting up or additional responsibility allowance, 63.2 per cent were women, this is broadly equivalent to 2021/22.

**86.** It is positive to note that of the 48 permanent promotions made across Audit Scotland, 58.33 per cent were women and 41.67 per cent were men.

**87.** Additionally, it is encouraging that 10.42 per cent of all promoted staff were BAME which is higher than the overall staff composition at 7.0 per cent.

**88.** Data about other protected characteristics and promotions has not been included given the low numbers.

## Training

**89.** Over the course of 2022/23, Audit Scotland scheduled 147 formal learning events, with 4,100 places taken by colleagues. This works out as an average of 16.2 training days per person, and of the training data recorded, 56.2 per cent were women and 43.8 per cent were men.

**90.** We have continued to schedule training on the most popular working days to support attendance for those on flexible working contracts, and the data suggests that this is successful with those working flexibly still able to attend training. During 2022/23, we also delivered the majority of our training in a hybrid way ensuring wider accessibility to our colleagues.

## Leavers

**91.** Over the course of 2022/23, 22 employees resigned from Audit Scotland and there were 31 leavers in total including the end of fixed-term contracts and retirements. Of the resignations, 54.5 per cent were from women which is a significant reduction from 80 per cent of resignations from women in 2022.

**92.** Data about other protected characteristics and retention has not been included given the relatively low numbers.

**93.** Audit Scotland invites employees who are leaving the organisation to join us for an exit interview. We have reviewed this data and examined the reasons for leaving, however they do not appear to be related to anything that is gender specific or related to any of the protected characteristics.

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# Summary and conclusion

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**94.** Audit Scotland has been fully committed to the principles and practice of diversity and equality from its inception in 2000. Each year we analyse our workforce data so that we can identify trends, disproportionality and opportunities for further improvement. We are responsive to societal trends over time and our approach to diversity and equality continues to evolve.

**95.** Our analysis of the data within this year's diversity report indicates that our policies and practices appear to be supportive of the equality protected characteristics.

**96.** We have identified some areas where the data analysis suggests further examination is useful and where applicable, have detailed this throughout the report and below.

**97.** We recognise the value in having diverse teams to bring a diverse perspective and different thinking across the organisation and throughout all of our work. Our HR team is working closely with the other UK audit agencies and other external specialist partners to explore options to improve our levels of diversity at these levels.

**98.** It is positive to note that the percentage of women who have been promoted or transitioned through a gateway has significantly increased, with higher levels of representation in seven of our nine pay bands, with the exception of the two most senior pay bands.

**99.** It is acknowledged employees who have declared a disability remain under-represented within Audit Scotland's existing workforce compared to the Scottish population and this remains a key priority for us. We will continue to monitor the effectiveness of our policies, practices and future strategies in rebalancing workforce trends where disproportionately and under-representation have been identified.

**100.** Audit Scotland is committed both as an employer and through our audit work to help improve the opportunities and life choices available to people from every part of Scotland's population. We will explore options for further positive action to continue to increase the number of applicants from groups who are underrepresented at Audit Scotland in our workforce.

**101.** We also recognise that the effects of Covid-19 have, and are likely to continue to, widen socio-economic inequalities. We will consider how to reduce socio-economic disadvantages and look to begin monitoring socio-economic data through our HR system to inform future policies and practices. This will concentrate on broadening our entry routes for young people to ensure that Audit Scotland's workforce is as diverse and representative of the communities it serves.



**102.** There has been a slight increase in the number of formal flexible working contracts from 2021/22 to 2022/23. To promote flexible working opportunities, we have removed the requirement to have 26 weeks' continuous service to request formal flexible working arrangements.

**103.** Collecting good quality data about our workforce, individuals who choose to apply to join Audit Scotland and those who leave us is important. Employees are encouraged to update the HR system at any time if they have any change in circumstance. This is voluntary and not all employees choose to disclose all of this information. We will continue to encourage our employees to disclose personal information to improve the extent and overall analysis of our workforce information. Specifically, we will encourage employees to update information in relation to disability status, which out of all statistics, has the highest number of employees choosing not to disclose information.

**104.** Through the work undertaken in connection with this report and connected with several working groups across Audit Scotland we analyse the data so that it can be used to provide assurance and identify opportunities for continuous improvement.

**105.** Examples of such internal working groups include our Disability Confident Working Group, REACH, the Managing Menopause Group and our Carer Positive Group. Frameworks are used to guide our plans and we seek validation of our work through accreditation, where appropriate.

**106.** At Audit Scotland we genuinely care about our employees and are working hard to ensure our work and behaviours have a positive effect on all individuals. We value diverse backgrounds and characteristics. We will continue to encourage employees to have a voice in how we can become a more diverse and inclusive organisation.

**107.** The data within this report will be shared and discussed with the various groups and committees, including our PCS union employee representatives, Leadership Group and our Remuneration and Human Resources Committee.

**108.** We will provide our next report in 2024 and this will include a commentary on the steps we continue to take to build on our strengths across diversity and equality in our workforce. We will review the demographic benchmarks we use following the release of the Scottish Census data from 2022 in our next report. The information in this report and our work in the coming year will all continue to support with mainstreaming equality and Audit Scotland's revised equality outcomes for 2021–25.

# Appendix

## Diversity and equality monitoring

For certain characteristics, some employees have not provided a response or prefer not to provide the information. Completion of this information is voluntary.

### A. Audit Scotland employee profile

The data presented in this table is as at 31 March 2023

Equality strand	March 2023 (340 employees)	March 2022 (327 employees)	March 2021 (309 employees)	Scottish Population <sup>1</sup>	Comments
Ethnicity	The percentage of minority ethnic is 6.8%  No response rate is 6.4%	The percentage of minority ethnic is 7%  No response rate 4%	The percentage of minority ethnic is 7.1%  No response rate 4.9%	95.4% of the Scottish population is White.  76.7% are White Scottish 12.1% are White British  1.6% are White Polish and 5% account for Other White  4.5% of the Scottish population are minority ethnic	Audit Scotland has a higher representation of ethnic minority employees compared to the Scottish population
Gender	43.5% of our employee are men and 56.5% are women	43.1% of employees are men and 56.9% are women	42.7% of employees are men and 57.3% are women	49% of the population are men and 51% are women	Audit Scotland has a higher percentage of women than men employees and it has been consistent for

Equality strand	March 2023 (340 employees)	March 2022 (327 employees)	March 2021 (309 employees)	Scottish Population <sup>1</sup>	Comments
					the last 3+ years
<b>Age</b>	<b>16-24</b> (7.4%)	<b>16-24</b> (5.8%)	<b>16-24</b> (5%)	<b>16-24</b> 7.8%	Compared to the Scottish <u>working</u> population, we have less in the 16-24 age group and more in the 25-49 age group.
	<b>25-34</b> (26.2%)	<b>25-34</b> (26%)	<b>25-34</b> (26%)	<b>25-34</b> 7.6%	
	<b>35-49</b> (38.7)	<b>35-49</b> (37.9%)	<b>35-49</b> (39%)	<b>35-49</b> 12.7%	
	<b>50-64</b> (26.2%)	<b>50-64</b> (29.1%)	<b>50-64</b> (29%)	<b>50-64</b> 0.9%	
	<b>65+</b> (1.5%)	<b>65+</b> (1.2%)	<b>65+</b> (1%)	<b>65-74</b> 13.4%	
<b>Disability</b>	Disability increased at 6.2%  36.2% of employees did not consider themselves to have a disability  57.6% of employees preferred not to say/did not disclose any information	Disability increased slightly at 4.9%  19.9% of employees did not consider themselves to have a disability  75.2% of employees preferred not to say/did not disclose any information	Disability increased slightly at 4.2%  82.2% of employees did not consider themselves to have a disability  13.6% of employees preferred not to say/no response	32% of adults had a long-term limiting mental or physical health condition or disability	The percentage of employees reporting a disability has increased to 4.9% but is still considerably lower than the Scottish population
<b>Flexible working</b>	27.1% of employees are on a flexible working contract, representing	25.1% of employees are on a formal flexible working contract. This is a reduction	28.5% of employees are employed on a formal flexible	n/a	There has been a decrease in the number of employees working less than full-time

Equality strand	March 2023 (340 employees)	March 2022 (327 employees)	March 2021 (309 employees)	Scottish Population <sup>1</sup>	Comments
	an increased to the previous year.	compared to the last two years.	working contract		hours or on a flexible working pattern
<b>Sexual orientation</b>	84.4% heterosexual 3.8% LGBO 11.8% preferred not to say/no response	84.1% heterosexual/ 3.7% LGBO 12.2% preferred not to say/no response	83.2% heterosexual/ 3.9% LGBO 12.9% preferred not to say / no response	95.3% heterosexual/ 2.6% gay, bisexual or other 2.1% preferred not to say/ no response	Predominantly employees are heterosexual/, however, there is a 0.2% reduction in employees self-identifying as LGBO and a 0.7% reduction in employees preferring not to state their sexual orientation/no answer
<b>Religion or belief</b>	48% no religion or n/a 12.9% Church of Scotland 13.5% Roman Catholic 2.9% Muslim 7.4% another religion	45% no religion or n/a 13.8% Church of Scotland 13.1% Roman Catholic 3.1% Muslim 7% another religion 6.7% prefer not to say 11% no response	46% no religion or n/a 15.2% Church of Scotland 10.7% Roman Catholic 3.6% Muslim 5.1% another religion 4.5% prefer not to say	50.1% no religion or n/a 23.2% Church of Scotland 14.3% Roman Catholic 12% Other religions	Of the 89% of employees that responded, the percentage of employees of no religion is lower than the Scottish population (50%)

Equality strand	March 2023 (340 employees)	March 2022 (327 employees)	March 2021 (309 employees)	Scottish Population <sup>1</sup>	Comments
	5.6% prefer not to say  9.7% no response	0.3% not specified	14.9% no response		
<b>Marital status</b>	50.3% married/civil partnership  32.9% single  3.8% cohabiting  3.2% divorced or separated  5.9% unmarried partner  1.2% widowed  2.6% did not disclose	51% married/civil partnership  35% single  3.7% co-habiting  3.4% divorced or separated  6% unmarried partner  0.9% widowed	51.1% married/civil partnership  34.6% single  3.9% co-habiting  2.9% divorced or separated  5.2% unmarried partner  1% widowed	n/a	Marital status percentages have remained similar over the last 3+years.

## B. Recruitment and selection

The following table is our position in terms of protected characteristics and internally and externally advertised vacancies between 1 April 2022 and 31 March 2023. During this period, there were a total of 44 campaigns, with 44 external and 53 internal appointments made.

These results should be interpreted carefully as there are a small percentage of applications where no information has been provided, for example, 2.2 per cent for applicants' ethnicity. Our executive level positions were appointed via external recruitment support. Diversity data was captured and shared for inclusion in our dataset up to the shortlisting stage, however, could not be provided at appointment as the numbers were too small for the agency to disclose.

Equality strand	2022/23	2021/22	2020/21	2020/19
<b>Ethnicity</b>	Of all the applications received (832), 24.6% were from ethnic minorities, 12.6% were shortlisted and 7.1% of all offers made were to ethnic minorities	Of all the applications received (519), 17.9% were from ethnic minorities. 9.3% of all shortlisted applicants and 7.3% of all appointments made were to ethnic minorities  As a % of applications received, 3.9% minority ethnic group applicants were shortlisted and 0.6% appointed	Of all the applications received (856), 14.3% were from ethnic minorities. 6.7% of all shortlisted applicants and 8.7% of all appointments made were to ethnic minorities  As a % of applications received 0.9% minority ethnic group applicants were shortlisted and 0.2% appointed	Of the applications received (834), 13.8% were from ethnic minorities. 12.6% of all shortlisted applicants and 8.1% of all appointments made were ethnic minorities  As a % of applications received 4.4% minority ethnic group applicants were shortlisted and 0.4% appointed

Equality strand	2022/23	2021/22	2020/21	2020/19
<b>Gender</b>				
Applications received: men (54.2%), women (44.0%). The balance chose not to disclose this information.		Applications received: men (45.3%) and women (53.2%). The balance chose not to disclose this information.	Applications received: men (54.1%) and women (45.9%). The balance chose not to disclose this information.	Applications received: men (45.3%) and women (54%). The balance chose not to disclose this information.
53.8% of the applications received from women were shortlisted and 50% appointed.		65.1% of the applications received from women were shortlisted and 63.4% appointed	43.3% of the applications received from women were shortlisted	36% of the applications received from women were shortlisted and 5.1% appointed
		As a % of total applications received 27% of women were shortlisted and 5% appointed.	As a % of total applications received 1.2% of women were appointed	
<b>Age</b>				
Applications received:		Applications received:	Applications received:	Applications received:
16-24 (29.5%)		16-24 (28%)	16-24 (42.3%)	16-24 (36%)
25-34 (29.5%)		25-34 (30.4%)	25-34 (22.4%)	25-34 (26%)
35-49 (24.0%)		35-49 (31.8%)	35-49 (24.7%)	35-49 (27%)
50+ (6.6%)		50+ (9.6%)	50+ (10.6%)	50+ (11%)
Not disclosed (10.4%)		Not disclosed (0.2%)		The highest % of applications shortlisted from those received were 16-24, followed by 35-49.
The highest % of applications shortlisted were from those aged 35-49, followed by 16-24		The highest % of applications shortlisted from those were 35-49, followed by 25-34.	The highest % of applications shortlisted from those were 16-24, followed by 35-49.	
The highest % appointed were from those aged 35-49 followed by 25-34		The highest % appointed from those received were from those in the age range 25-34, followed by 35-49.	The highest % appointed from those received were from those in	The highest % appointed from those received were from those in the age range 16-24,

Equality strand	2022/23	2021/22	2020/21	2020/19
			the age range 35-49, followed by 16-24.	followed by 25-34
<b>Disability</b>				
7.1% of total applicants declared themselves as having a disability.		5.2% of total applicants declared themselves as having a disability.	3.9% of total applicants declared themselves as having a disability.	3.4% of applicants declared themselves as having a disability.
As a % total of applications shortlisted, 12.1% of applications declared they had a disability.		As a % of total applications shortlisted, 4.2% were shortlisted.	As a % of total applications shortlisted, 5% were shortlisted.	As a % of applications received, 2.7% of those with a disability were shortlisted and 2.7% appointed.
As a % total of applicants appointed, 8.9% were appointed.		As a % of total applicants appointed, 2.4% were appointed.	As a % of total applicants appointed, 4.4% were appointed.	
<b>Religion or belief</b>	n/a or no religion (52.5%), Roman Catholic (10.5%), Church of Scotland (6.6%)	n/a or no religion (53.1%), Roman Catholic (10.6%), Church of Scotland (8.9%)	n/a or no religion (51.1%), Roman Catholic (12.7%), Church of Scotland (14.4%)	n/a or no religion (50%), Roman Catholic (14%), Church of Scotland (14%).
	As a % of applications received, the highest % shortlisted were those with no religion, followed by Roman Catholic and Church of Scotland	As a % of applications received, the highest % shortlisted were those with no religion. Followed by Roman Catholic and Church of Scotland	As a % of applications received, the highest % shortlisted were those with no religion. Followed by Roman Catholic and Church of Scotland.	As a % of applications received, the highest % of those shortlisted were those with no religion, followed by Roman Catholic and



Equality strand	2022/23	2021/22	2020/21	2020/19
		Catholic and those who had selected 'prefer not to say'	As a % of those appointed the highest % were those with no religion, followed by Roman Catholic	Church of Scotland. As a % of those appointed the highest % were those with no religion followed by Roman Catholic
<b>Sexual orientation</b>	Applications: 84.7% heterosexual 7.8% LGBO 7.5% prefer not to say/no response	Applications: 85.7% heterosexual/ 7.9% LGBO 6.4% prefer not to say/no information	Applications: 87% heterosexual/ 6.9% LGBO 6.1% prefer not to say	Applications: 86.9% heterosexual /, 5.4% LGBO and 7.7% no information/ prefer not to say

# Annual diversity report

2022/23



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