

Annual action plan

2013–14

Aims and objectives	2013-14 actions (ie, to March 2014)
Ensure that our audit activity holds local authorities to account and helps them improve	
Oversee the annual audit process in holding local authorities to account and helping them improve	<ul style="list-style-type: none"> • Monitor issues arising from the annual audit process • Ensure proper accounting practices are observed in published accounts, including obligations in relation to transparency and accessibility of accounts • Contribute to Audit Scotland's project to streamline the annual audit process to ensure its efficiency and effectiveness
Report, in conjunction with the Controller of Audit, on local authorities' implementation of their Best Value duties	<ul style="list-style-type: none"> • Agree and maintain a programme of reports linked with the shared risk assessment process • Review how we audit and report on Best Value, including: <ul style="list-style-type: none"> – how this reflects 'pace of improvement' – how to monitor council improvement programmes arising from Best Value audit work – how this fits with our other activities
Encourage improvement through our series of 'How councils work' reports	<ul style="list-style-type: none"> • Agree and maintain a programme of reports • Gauge the impact of our previous reports
Report on an overview of issues arising from the annual audit	<ul style="list-style-type: none"> • Publish a set of complementary reports setting out issues arising from the annual audit: <ul style="list-style-type: none"> – Summary of annual audit plans (by June 2013) – Overview report (by March 2014) – Summary of annual audits (by March 2014)
Consider other statutory reports from the Controller of Audit on specific issues	<ul style="list-style-type: none"> • Reports considered as appropriate
Report, in conjunction with the Auditor General for Scotland as appropriate, on issues at a national level through a programme of relevant national performance audits	<ul style="list-style-type: none"> • Agree and maintain a programme of reports
Robustly promote recommendations and actions from each of our audits	<ul style="list-style-type: none"> • Promote each audit as appropriate, in line with our engagement strategy

Aims and objectives

2013-14 actions (ie, to March 2014)

Develop our audit activity in line with public sector reform

Ensure that our audit activity is fit for purpose

- Contribute to Audit Scotland's 'expectations of audit' project

Oversee, in conjunction with the Controller of Audit and the Auditor General for Scotland and our strategic scrutiny partners, an audit of community planning partnerships and outcomes, based on risk and proportionality

- Review lessons from early audits and agree next stages of audit by early 2013
- Promote through our audit work the principles of good governance in a changing landscape

Ensure the prevention agenda features appropriately in our audit work

- Report on the prevention agenda in the audit of community planning and outcomes
- Review, in conjunction with the Auditor General for Scotland, our performance audit programme with particular reference to the prevention agenda

Ensure performance information that helps citizens and communities to assess the performance of their local authorities

Direct local authorities on the performance information upon which they should report

- Issue Direction in December 2013

Encourage local authorities to develop and maintain comparative performance information

- Monitor ongoing Society of Local Authority Chief Executives Scotland benchmarking project, and review data in time for input into Direction

Continue our lead role in improving scrutiny with our scrutiny partners

Build on our progress with our scrutiny partners in providing an even more efficient and effective approach to scrutiny

- Publish and monitor the annual National Scrutiny Plan

Continue to coordinate scrutiny, in conjunction with our scrutiny partners, through a shared risk assessment process

- Undertake an annual evaluation of the shared risk assessment process
- Leading four strategic projects – in conjunction with our scrutiny partners - to add more value and deliver more visible change in improving the focus and impact of scrutiny across the public sector, namely:
 - Designing an integrated, place-based audit and inspection framework
 - Developing a refined shared risk assessment process
 - Developing a common understanding and approach to supporting self evaluation and capacity building and improvement support within public bodies
 - Improving the gathering of information and intelligence

Aims and objectives**2013-14 actions (ie, to March 2014)****Improve our engagement with local government and with our stakeholders**

Maintain our close relationship with our principal partners, namely the Auditor General for Scotland and Audit Scotland

- Continue to work in partnership with the Auditor General and Audit Scotland, for example with our programme of national performance audits and the audit of community planning partnerships and outcomes
- Promote, in conjunction with the Auditor General, the role of the public sector audit model

Ensure effective engagement and communications with local government and with our wider stakeholders, particularly the parliament, government, scrutiny partners and citizens

- Agree an annual report for the Commission and an annual update of its strategy
- Develop and maintain an engagement strategy, incorporating our current plans in place to engage with local government and wider stakeholders

Improve the way we work

Continue to reduce the cost and improve the quality of audit

- Reduce the cost of audit by 20 per cent in the four years from 2011/12

Develop the capacity of the Commission – both individual members and collectively – to deliver its strategy

- Maintain a development programme, for the Commission collectively and for individual members

Improve how we manage our expanding volume of business

- Develop and maintain a corporate risk register
- Continuously review our meeting arrangements, including meeting in public

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