

Dynamic work programme – triannual update for Accounts Commission

February 2024

AUDITOR GENERAL 

ACCOUNTS COMMISSION 

- We delivered 11 Accounts Commission products and one joint audit product between Sept 2023 and January 2024, and there are a further six Accounts Commission products/events confirmed between February and the next triannual update due in May 2024.
- This work programme update proposes adding four Accounts Commission products and one joint AGS/Accounts Commission product to the programme (slides 8 and 9). The AGS is also considering adding one AGS product to the programme.
- Slides 10-14 outline how we are continuing to develop the longer-term work programme, showing all confirmed and pipeline products through to 2025/26 and beyond.
- Agreeing the proposals for Commission and joint products on slides 6 and 7 would commit a further £180k in 2023/24, £167k in 2024/25 and £75k in 2025/26. This would bring total commitments to £1,969k in 2023/24; £1,680k in 2024/25 and £991k in 2025/26 v estimated annual capacity of £2,000k.

What guides our planning and delivery...

Providing assurance and driving improvement

We will use our unique local and national perspective to provide assurance about how Scotland's public services are responding to current and systemic challenges. We will aim to provide insight and learning, and drive improvement, innovation and transformational change.

Taking a person-centred approach

Where possible and appropriate, we will capture the needs and concerns of the people who use public services through our audit work.

Integrating cross cutting issues

We will integrate thinking on issues that cut across policy areas and have an impact on citizens and service users throughout our audit work. For example: prevention, digital, inequality and human rights, climate change, community engagement

Taking a risk-based and proportionate approach

We recognise the potential impact of audit work on people working in public services. We will ensure our audit response is proportionate and risk-based, and that audited bodies have clear advance notice of any planned work.

Being flexible and agile

We will adapt our work programme as new issues emerge or risks change. We will use a range of approaches to report our audit work.

Reform & sustainable services

- Fiscally sustainable public services in context of rising demand and financial constraints; increasing efficiency and reducing costs; reducing long term demand through prevention.
- Improved outcomes, reduced inequalities of outcome, supporting the most vulnerable.
- Reform and innovation across the system and in individual public bodies.
- Workforce, skills & capacity.

Public finances

- Levels, sources and volatility of tax revenues, funding and public spending.
- Financial sustainability of public bodies; financial balance; affordability.
- Effective financial management; ensuring value for money; delivering positive outcomes.

Economic growth & wellbeing

- National economic strategy, support for business; green economy; skills, innovation and productivity; collective wellbeing of current and future generations.
- Economic development; supporting and enabling investment; growing the tax base.
- Place based/ regional economic growth.



Environmental sustainability & climate change

- Delivering climate change commitments and related issues of environmental sustainability.
- Just transition to net zero.
- Adaptation and the costs of climate change.

Inequalities & poverty

- Tackling poverty
- Lessening the impact of inequalities on different communities.
- Health and social care services.

People & communities

- Relationships between public bodies and the people and communities they serve.
- Lived experience; impact of actions and decisions on different individual and groups.
- Partnership working, community planning and third sector involvement.

What has been delivered since last update: Sept 2023 to Jan 2024

Statutory Reports

BV CoA Report: South Ayrshire Council

BV CoA Report: Dundee City Council

BV CoA Report: Dumfries & Galloway

BV CoA Report: Orkney Islands Council

S22: Scottish Government Consolidated Accounts

S22: NHS Forth Valley

S22: Scottish Prison Service

S22: Water Industry Commissioner

S102: Renfrewshire Council (Dargavel Village)

Performance Audits

Adult Mental Health

Briefings

Scotland's Colleges 2023

Approaches to achieving net zero across the UK

Investing in Scotland's Infrastructure

The Scottish Government's workforce challenges

Local Government in Scotland: Financial Bulletin
2022/23

Key:

Auditor General for Scotland

Accounts Commission

Joint – Auditor General and Accounts Commission

Audit Scotland

Cont..

What has been delivered since last update: Sept 2023 to Jan 2024 Cont..

Blogs

Best Value in Scotland

Tough decisions ahead on climate change

A renewed focus on the sustainability of social care

How the Accounts Commission holds local government to account

Other Audit Products

20 years of Best Value auditing in Scotland

Gender pay gap report 2023

Annual diversity report 2022/23

Environment, Sustainability and Biodiversity 2022/23

Administration of Scottish Income Tax 2022/23

Accounts Commission Strategy 2021-26: 2023 update

Key:

Auditor General for Scotland

Accounts Commission

Joint – Auditor General and Accounts Commission

Audit Scotland

What's coming up before the next update: Feb to May 2024*

Statutory Reports
S22 Colleges (TBC) (March)
BV CoA Report: West Dunbartonshire Council (May)
BV CoA Report: Clackmannanshire (May)

Performance Audits
Decarbonising heat in homes (Feb)
Digital exclusion (May)

Key:

- Auditor General for Scotland
- Accounts Commission
- Joint – Auditor General and Accounts Commission
- Audit Scotland

Briefings
National Strategy for Economic Transformation (Feb)
AGS budget briefing (Internal) (Feb/March)
LG budget briefing (Internal) (Feb/March)

Overview reports
NHS in Scotland 2023 (Feb)

Blogs
Council Performance Commentary [PROPOSED] (April)

Events
Social Care Roundtable (Feb)

Other Audit Products
Annual Assurance and Risks Report (AARR) (March)

*Months in brackets in tables are indicative publication months

Summary of proposed changes to programme

Change	Detail
Adding	<p>Council performance commentary (LG24) (AC): As discussed with the Commission in October 2023, we propose adding a short blog on comparative local government performance and key service issues facing local government. This proposed new output would build on and complement the Improvement Service (IS)/SOLACE's annual national report on the Local Government Benchmarking Framework (LGBF) and would set out the Commission's own judgements and commentary on councils' service performance. Proposed publication date: April 2024.</p> <p>Local Government in Scotland: Challenges, risks & opportunities (LG24) (AC): We are proposing that the current local government overview report be redesigned and repositioned as a shorter more impactful analysis of the key opportunities, risks and challenges facing the local government sector. This new style report would build on the intelligence and themes emerging from the internal Annual Assurance and Risk Report (AARR), Best Value audit findings and other key data sources and which is used by the Commission to both identify Best Value thematic work and inform its wider work programme. Proposed publication date: July 2024.</p> <p>Council budget analysis (LG24) (AC): Our current reporting approach draws on audited accounts which means that the data we report lags a year behind the contemporary financial position facing councils at the point of publication. We propose that more timely council budget analysis should be undertaken much earlier in the year - just after council budgets are set - drawing on analysis of agreed budgets alongside other sources to provide a more timely overview of council budget pressures. A separate output of this kind would, we consider, have greater relevance and impact. Proposed publication date: April/May 2024.</p> <p>Service spotlight on homelessness services (LG24) (AC): We are proposing a new extended case study type output not a traditional performance audit. The output would focus on a specific local government service area, in this case homelessness, and give the Commission the opportunity to take a deep dive into how the themes in the CRO report (e.g., innovation, reform, place) are being addressed or impact on the service area as well as providing commentary on service performance, risks and good practice. Proposed publication date: TBC – 2nd half of 2024/25.</p>

Summary of proposed changes to programme cont..

Change	Detail
Adding	<p>Scottish National Investment Bank (AGS): Scottish National Investment Bank (AGS): The Auditor General endorsed the inclusion of a Performance Audit on the SNIB at the PIEE cluster update in December 2023. The work is likely to include an early assessment of corporate governance arrangements, the extent to which the Bank is delivering its missions, how its activities and emerging portfolio of investment aligns with these and how the Bank is evaluating the impact of investments.</p> <p>Care Experienced Children and Young People (Joint): We propose adding a briefing paper to the programme focused on delivering improved outcomes for care experienced people, as set out in The Promise. Potential areas of interest are governance and accountability for delivering The Promise, information and data to monitor progress and impact, and funding. Work on this briefing would start mid/late 2024 and we will aim to publish mid- 2025.</p>

Summary of agreed products

Q4 2023/24

Product	Type	Author	Proposed Publication Q/Y
BV Controller of Audit report: Orkney Islands Council	STAT	AC	Q4 2023/24
Social Care Roundtable	EV	AC	Q4 2023/24
Decarbonising heat in homes	PA	AGS	Q4 2023/24
National Strategy for Economic Transformation	BR	AGS	Q4 2023/24
NHS in Scotland 2023	OV	AGS	Q4 2023/24
AGS budget briefing – 2024/25 Scottish Budget (Internal)	BR	AGS	Q4 2023/24
AC budget briefing – 2024/25 Scottish Budget (Internal)	BR	AC	Q4 2023/24
College S22s TBD – none currently confirmed	STAT	AGS	Q4 2023/24
Annual Assurance and Risks Report (AARR) (Internal)	AR	AC	Q4 2023/24

Summary of agreed products

Q1&2 2024/25

Product	Type	Author	Proposed Publication Q/Y
BV Controller of Audit report: West Dunbartonshire Council	STAT	AC	Q1 2024/25
BV Controller of Audit report: Clackmannanshire Council	STAT	AC	Q1 2024/25
Digital exclusion	PA	Joint	Q1 2024/25
Integration Joint Board Report 2024	OV	AC	Q1 2024/25
Accounts Commission annual report	AR	AC	Q1 2024/25
Best Value thematic report: Leadership	BR	AC	Q1 2024/25
Council Performance Commentary (LG24) [PROPOSED]	BL	AC	Q1 2024/25
Local Government in Scotland CRO (LG24) [PROPOSED]	OV	AC	Q1 2024/25
S102: Renfrewshire Council (Dargavel) – Update	STAT	AC	Q1 2024/25
Council Budget Analysis (LG24) [PROPOSED]	BR	AC	Q2 2024/25
BV Controller of Audit report: Moray Council	STAT	AC	Q2 2024/25
BV Controller of Audit report: Falkirk Council	STAT	AC	Q2 2024/25
Drug and alcohol services	PA	Joint	Q2 2024/25
Service spotlight – Homelessness [PROPOSED]	PA	AC	Q3 2024/25

Summary of agreed products

Q3&4 2024/25

Product	Type	Author	Proposed Q/Y
Primary care performance audit	PA	AGS	Q3 2024/25
Additional support for learning briefing	BR	Joint	Q3 2024/25
Sustainable Transport	PA	Joint	Q3 2024/25
Making the most of public money	PA	AGS	Q3 2024/25
Local Government Workforce	BL	AC	Q3 2024/25
BV Controller of Audit report: City of Edinburgh Council	STAT	AC	Q3 2024/25
BV Controller of Audit report: Scottish Borders Council	STAT	AC	Q3 2024/25
BV Controller of Audit report: Fife Council	STAT	AC	Q3 2024/25
BV Controller of Audit report: Renfrewshire Council	STAT	AC	Q3 2024/25
S102: Glasgow City Council Equal Pay Update	STAT	AC	Q3 2024/25
Annual Assurance and Risks Report (AARR) (Internal)	AR	AC	Q4 2024/25
Local Government in Scotland: Financial Bulletin 2023/24	BR	AC	Q4 2024/25
BV Controller of Audit report: Highland Council	STAT	AC	Q4 2024/25
BV Controller of Audit report: East Renfrewshire Council	STAT	AC	Q4 2024/25
Scottish National Investment Bank [PROPOSED]	PA	AGS	Q4 2024/25

Summary of agreed products 2025/26 and beyond

Product	Type	Author	Proposed Publication Q/Y
Care experienced young people [PROPOSED]	BR	Joint	Q1 2025/26
Adapting to Climate Change	PA	Joint	Q1 2025/26
Best Value Thematic Report: workforce innovation	BR	AC	Q1 2025/26
BV Controller of Audit report: East Lothian Council	STAT	AC	Q1 2025/26
BV Controller of Audit report: Shetland Islands Council	STAT	AC	Q1 2025/26
BV Controller of Audit report: Argyll and Bute Council	STAT	AC	Q2 2025/26
BV Controller of Audit report: East Ayrshire Council	STAT	AC	Q3 2025/26
BV Controller of Audit report: Aberdeenshire Council	STAT	AC	Q3 2025/26
BV Controller of Audit report: South Lanarkshire Council	STAT	AC	Q3 2025/26
BV Controller of Audit report: Comhairle nan Eilean Siar	STAT	AC	Q4 2025/26
BV Controller of Audit report: Glasgow City Council	STAT	AC	Q4 2025/26
Annual Assurance and Risks Report (AARR) (Internal)	AR	AC	Q4 2025/26
Local Heat and energy efficiency strategies	PA	AC	Q4 2025/26

Summary of pipeline products as at Jan 2024 (not yet confirmed):

Product	Type	Author	Proposed Publication Q/Y
Ferries follow-up TBC	OT	AGS	Q1 2024/25
Community Justice	BL	AGS	Q2 2024/25
Legal Aid reform	BL	AGS	Q3 2024/25
National Care Service	BL	Joint	Q4 2024/25
NHS in Scotland 2024	OV	AGS	Q4 2024/25
School education/outcomes	TBC	Joint	Q2 2025/26
BV in Policing	OT	AGS	Q3 2025/26
Child Poverty	PA	Joint	Q3 2025/26
Digital Common Platforms	PA	AGS	TBC
NHS in Scotland 2025	OV	AGS	Q4 2025/26
Community Justice	PA	Joint	Q1 2026/27
Early Learning and Childcare Outcomes	PA	Joint	Q4 2026/27