

Purpose

1. This report was formerly known as the Secretary's report, but has been renamed to better reflect its purpose – namely, to provide an update on significant recent activity relating to local government.
2. Much of the content of this report is derived from the weekly digests of media and Parliamentary mentions, Parliamentary committee updates, consultations and other relevant news updates, which are provided to members by Audit Scotland's Communications Team and are available through the [members' SharePoint site](#).
3. The report is complemented by monthly updates on the activities of the Chair and the Controller of Audit, which are also standing items on the agenda.

Recommendations

4. The Commission is invited to:
 - Note this report and consider any implications for its work programme. Agree to the recommendations highlighted at the end of this report and advised verbally during the meeting regarding responses to consultations.

Recent publications and engagement

5. Below are details of the media coverage, download statistics and social media engagement for reports issued recently by the Commission, followed by analysis of these figures.
 - [Best Value in Dundee City Council](#) (30 Nov 2023; stats deferred from January report).
 - Engagement statistics:
 - 428 report downloads
 - 3,800 views, 4,050 video views and 115 engagements on LinkedIn, Facebook, Instagram and Twitter (now called X); 7% engagement rate.
 - [A renewed focus on the sustainability of social care](#) (blog; 14 December 2023).
 - Media coverage: Scottish Housing News [reproduced the blog on its website](#).
 - Engagement statistics:
 - 279 website page views
 - 3,200 views and 150 engagements on social media; 8% engagement rate.
 - [Best Value in Dumfries and Galloway Council](#) (11 January 2024).
 - Media coverage: [BBC News](#), [STV News](#), [Daily Record](#), [The MJ](#) (online); Dumfries and Galloway Standard (print).

- Engagement statistics:
 - 243 report downloads
 - 2,900 views, 820 video views and 215 engagements; 7% engagement rate.
- **Local Government in Scotland: Financial Bulletin 2022-23** (16 January 2024).
 - Media coverage:
 - BBC Radio Scotland '[Good Morning Scotland](#)' (listen 11:50-17:00)
 - BBC Breakfast: Scotland news updates
 - Clyde 1, Forth One, Northsound 1 local radio
 - [STV News](#), [Daily Record](#), [Herald](#), [Holyrood](#), [Scottish Housing News](#) (online)
 - Daily Record, Scotsman, The i, The Times, Press and Journal (print)
 - [Public Finance article](#) featuring an interview with Ronnie Hinds.
 - Engagement statistics:
 - 671 report downloads; 455 website page views
 - 10,800 views, 1,730 video views and 355 engagements; 16% engagement.
- **Renfrewshire Council: School accommodation for Dargavel Village** (18 Jan 2024).
 - Media coverage:
 - [BBC News](#), [STV News](#), [Daily Record](#), [Herald](#), [Renfrewshire Gazette](#)
 - Pre-publication: [BBC News](#), [Daily Record](#), [Glasgow Times](#), [Herald](#)
 - Engagement statistics:
 - 385 report downloads
 - 3,100 views, 1,170 video views and 170 engagements; 6% engagement.
 - Supported by a blog by Allan Campbell, Secretary to the Commission: [How the Accounts Commission holds local government to account](#) (18 January).
- **Best Value in Orkney Islands Council** (30 January 2024).

Engagement statistics and Media coverage information to follow in March

6. In addition, quarterly and annual download statistics for Commission publications are provided to supplement the regular monthly statistics. The figures covering the periods up to and including December 2023 are available in Appendix 1 to this report.

Analysis

7. In social media terms, the engagement rate for each of these reports is fairly high. To explain, the engagement rate calculates the total number of engagements with our posts on a social media 'platform' (website/app) as a proportion of the number of people following our account on that platform; the figures above are an average across the platforms used. Typical engagement rates have declined in recent years, and now range from 1% to 5%.

8. That the reports above had an average engagement rate of 6-8% – and the Financial Bulletin recorded an exceptional 16% – suggests that the people following the relevant account (Accounts Commission on Twitter, Audit Scotland on other platforms) are relatively active in terms of seeing and responding to our posts.
9. As well as a high engagement rate, we are also seeing a rise in followers of the Accounts Commission’s account on Twitter – exceeding the 1,000 mark for the first time and rising further by around 30 followers in January, compared to previous growth of 2 per month. This is in contrast to the overall trend of a sharp drop in the number of accounts and regular users of Twitter/X since its takeover by Elon Musk and subsequent changes to the platform.
10. We have also started promoting Commission meetings on LinkedIn (in addition to Twitter), and this has been proving popular, too – our audience here engages well with this and other Commission content. Increasingly, social media users – and the technology that determines what posts appear on their ‘newsfeeds’ – favour posts that provide information ‘in place’ rather than having to go elsewhere via a link. LinkedIn is particularly effective for this, especially as a ‘professional’ platform that people often go to for work-related information.
11. A significant driver of engagement with Accounts Commission content on social media is the ‘resharing’ of posts by Commission members, as well as external stakeholders such as COSLA and the Improvement Service. For example, the social care blog was widely shared, so although page views were relatively low, the Commission’s message reached a large relevant audience. Future analysis will cover this ‘depth’ of engagement as well as raw data.

Media and Parliamentary monitoring

12. In First Minister’s Questions on 11 January, Neil Bibby MSP (Labour, West Scotland) [raised the issue of school accommodation at Dargavel](#), referring to the Commission’s discussion of the matter that day and asking the First Minister about confidence in the council and what financial support the Government will provide. The First Minister said the council “will have to reflect very hard on how it will rebuild trust with parents”, referred to the Scottish Budget which he said provides “a significant uplift to local government”, and noted that while the Scottish Government will continue to engage, the matter is the responsibility of the council.
13. The Commission was referenced several times during Committees’ scrutiny of the Scottish Budget. In particular, the Local Government, Housing and Planning (LGHP) Committee’s evidence sessions with COSLA and the Scottish Government – which took place on the same day that the Local Government Financial Bulletin was published – discussed:
 - contrasting statements about trends in local government revenue funding, with reference to Accounts Commission reports
 - the concerns about council finances reported in the LGIU’s research, which were said to be “backed up” by the Financial Bulletin
 - the Minister, Joe FitzPatrick, concluding from the Financial Bulletin that “Scottish local government is in a very different position from local government in England”, and stating a need to work to ensure that the position of no councils being fiscally unsustainable in the short term continues, which the fiscal framework will help with.
14. There have been various other references to the Accounts Commission in Committees and in the Parliament Chamber, particularly to the Local Government Financial Bulletin’s finding

that councils faced a total budget gap of £725 million for 2023/24. For example, there was an [exchange during Finance Portfolio Questions](#) on 17 January in which Mr FitzPatrick was asked a number of questions about local government funding.

15. The [Clydebank Post](#) reported on the Best Value thematic report on West Dunbartonshire Council (WDC). The report, a precursor to the Controller of Audit's forthcoming Section 102 report, was presented at a Council meeting on 20 December, after which the council [issued a news release](#) highlighting the report's praise for its "work to support residents affected by the cost-of-living crisis, reduce inequalities and combat climate change".
16. The Orcadian newspaper [reported in some detail](#) on the Commission's discussion of the Controller of Audit's report on Orkney Islands Council. The article focuses on the issue of how the council will "plug a £27 million funding gap" over the next five years, including consideration of its approach to use of reserves and the likelihood of achieving savings.
17. A final proposal for a [Freedom of Information Reform \(Scotland\) Bill](#) was lodged by Katy Clark MSP, who subsequently secured the right to introduce a formal Member's Bill on the subject. The draft proposal, which was consulted on in winter 2022/23, proposed that compliance with freedom of information law could be included as part of the annual audit of councils' and other public bodies' performance, as well as "in thematic reports and the issuing of independent assurance to the people of Scotland on the spend of public money". We will monitor the progress of the Member's Bill including any further consultation.
18. The Scottish Commission for Public Audit (SCPA) took evidence from Audit Scotland on its [budget proposal for 2024/25](#), at a meeting on 11 December 2023. The SCPA subsequently requested additional information and clarification (including regarding a breakdown of the costs for Accounts Commission members), which were provided in a [letter from Audit Scotland](#) on 20 December 2023.

Scottish Budget

Overview

19. Following its publication and announcement on 19 December, MSPs will debate the Scottish Budget at Stage 1 on 8 February. Stage 3 of the Budget Bill is provisionally set for 27 February, along with the Local Government Finance Order, which confirms the funding for local government. [Provisional allocations for each authority have already been published](#).
20. The Scottish Government says the Budget means councils will receive "a record £14 billion funding settlement" – a real-terms increase of 4.3% on the previous year – if they agree to freeze council tax, for which £144 million is being offered. In his evidence to the LGHP Committee, Joe FitzPatrick stated:

"We have prioritised local government in the budget, so a larger share of Scotland's discretionary budget is now going to local authorities, but they will still have tough decisions to make, as they go forward. Part of the approach to dealing with that will involve public service reform, which has to happen across Scotland unless something changes with regard to the quantum of budgets."
21. In its detailed [Briefing on the Scottish Budget 2024/25](#), the Scottish Parliament Information Centre (SPICe) presented figures for the Local Government revenue settlement that show a cash increase of 6.8% – 5% in real terms – compared to the 2023/24 Budget. This, SPICe said, is "one of the largest year-on-year increases ... seen over the past decade".

LG Revenue	2023-24 Budget	2024-25 Budget	Real-terms change, £m	Real-terms change, %
General Revenue Grant	7,133.9	8,265.3	+1,131.4	+15.9%
Non-Domestic Rates	3,047.0	3,017.4	-29.6	-1.0%
Specific Resource Grants	752.1	234.86	-517.2	-68.8%
Revenue within other portfolios	1,471.8	1,509.1	+37.3	+2.5%
Total revenue settlement	12,404.8	13,026.6	+621.8	+5.0%

- 22.** The figures also show a significant shift from specific ('ring-fenced') grants to core funding. Overall, SPICe estimates that 13% of the total revenue settlement for 2024/25 consists of ring-fenced or transferred funding – down from 18% in each of the last two years' Budgets but still slightly higher than the 11% seen in each of the previous two years.
- 23.** On capital funding, the SPICe briefing finds a significant reduction in both cash terms (22.8%) and real terms (24.1%) compared to the 2023/24 Budget. More than half of this is accounted for by the switch into the General Revenue Grant (GRG) of £120.6 million of funding for pay deals, which was previously provided as capital and then transferred to revenue (conversely, this explains some of the increase in revenue funding).

Independent analysis

- 24.** Before the Budget was announced, the [Fraser of Allander Institute \(FAI\) published analysis](#) that included the following estimated costs of 'fully funding' the council tax freeze:

- £148 million to cover a repeat of councils' 2023/24 increases (averaging 5.4 per cent)
- £229 million to cover an average increase of 8 per cent

The FAI added that, if taking into account the cancellation of the multipliers that had been consulted on in summer 2023 – and which councils might have incorporated into earlier budget plans – the total cost of funding the council tax policy announcement would be:

- £329 million based on 2023/24 increases (averaging 5.4 per cent)
- £415 million based on an average increase of 8 per cent

The Scottish Government has cited the FAI's £148 million figure above, stating that the £144 million that it has offered to councils to fund the freeze is comparable to it.

- 25.** The Institute for Fiscal Studies (IFS) published an [initial analysis of the Scottish Budget](#) which stated the figures reported "will flatter the comparison" between 2023/24 and 2024/25 as they exclude funding for pay deals provided in the current financial year, but include this funding in the 'increased' figures for the next year. The IFS was also cautious about the difficulty of making a comparison because a number of grants are being rolled into the GRG

whilst also providing separate grants with the same or similar names for the coming year, and was to seek clarity on the relationship between these before making firm conclusions.

26. The IFS did, however, point out that the £144 million offered by the Scottish Government for the Council Tax freeze is not an addition to their overall funding, but “simply replaces what they could raise from 5% council tax increases themselves” – money which they could decide to accept, or refuse in favour of going ahead with imposing a (larger) increase on council tax payers (which we know the vast majority of councils had planned to).

COSLA response

27. COSLA issued a [detailed response to the Budget](#) on 21 December, following a meeting of council leaders. The response stated that the Scottish Government had “delivered a major blow to communities” and also that the Budget had left councils at “real and significant financial risk”, with a likelihood of cuts to services and job losses across local government.
28. The statement was accompanied by an updated version of COSLA’s [‘Budget Reality’](#) analysis of the revenue and capital funding provided, compared to what was expected and considered to be required, taking into account various changes in how funding is to be provided following the removal of some ‘ring-fencing’. The conclusion of this analysis was that there is a £62.7 million cut, in cash terms, to core revenue funding, and a £54.9 million cash-terms cut to overall capital funding. See the next section for other, independent analysis of the Local Government Settlement for 2024/25.
29. COSLA was also strongly critical of the Scottish Government for not honouring “the Verity House Agreement rhetoric about working together on shared priorities”. At the beginning of January, it issued a series of statements describing the budget as “a missed opportunity for the communities of Scotland”, with variations of this theme in relation to [tackling poverty](#), a [just transition to net zero](#), and [public service reform](#). The last of these contrasted increases in capital funding for other public services with a 21% cut for local government.
30. On the Council Tax freeze, COSLA has argued that, although the Scottish Government has offered £144 million to fund the council tax freeze – equivalent to a 5% increase – the £63 million cut to core revenue funding as presented in its ‘Budget Reality’ means [there is effectively only £81 million available](#) to fund a freeze, equating to a 2.8% rise.
31. Following their meeting on 26 January, [COSLA issued a statement](#) welcoming the £144 million of funding earmarked but insisting that councils must still have the discretion to set their own council tax level. The statement also highlighted the lack of any additional funding for new pay deals, and called for the full Barnett consequential of the £600 million of extra funding for councils in England, to be passed on to local government in Scotland.
32. [It had been reported](#) prior to the meeting that COSLA officers were recommending to Leaders that they pursue discussions with the Scottish Government over a cap on the percentage by which councils can increase council tax, enabling the £144 million to be used more flexibly, including to cover the £63 million cut to core revenue funding.
33. Meanwhile, [the Herald reported](#) that the City of Edinburgh Council – among others – is actively considering going ahead with a council tax rise, as it would be better off doing so. The council has projected that its share of the £144 million would leave it £1.4 million short of its current planning assumptions – therefore an increase of 5% or more would generate

more income than accepting the Government funding. It's understood that councils will not face penalties from the Scottish Government for increasing council tax.

Other local government finance issues

34. The UK Government has announced that [councils in England will receive £600 million of additional funding](#) in the forthcoming local government finance settlement, including £500 million for children's and adults' social care (for councils with responsibility for those services). The Government says this new funding means an "increase in core spending power" of up to £4.5 billion next year, or 7.5% in cash terms. The funding package has been welcomed by some councils but is less than many were seeking, and it's expected that councils will still need to cut services and propose the maximum permitted council tax rise.
35. In his [written statement to Parliament](#) announcing the additional funding, the Secretary of State for Levelling Up, Housing and Communities, Michael Gove, said local authorities will have to produce "productivity plans" setting out how they will improve service performance and "reduce wasteful expenditure" to ensure value for money, singling out "discredited equality, diversity and inclusion programmes" as a particular area for consideration.
36. [BBC analysis](#) has shown that councils across the UK owe a combined £97.8 billion to lenders (equivalent to around £1,400 per person) – ranging from no borrowing by 10% of councils, to an equivalent debt of £19,000 per person at Woking. Three Scottish councils featured in the 'top 10' for average debt per person – Comhairle nan Eilean Siar, Aberdeen City and East Lothian. Chair of the Public Accounts Committee at Westminster, Meg Hillier, highlighted "squeezed spending power" and ageing populations as driving factors, adding that the amounts spent by councils to service those debts risks hampering their ability to pay for vital services in the future, and warning of the impact if more councils go bust.
37. Birmingham City Council has [warned of up to 600 redundancies](#) – more than 5% of its workforce – as part of plans to deliver £300 million of cuts over the next two years. The authority said it would begin consultation with unions and staff immediately – although the GMB expressed disappointment at not being advised of the news before it was made public. The 600 jobs do not include posts deleted through a revamp of the organisation or which are already vacant. The council owes more than £2.9bn to lenders – the most debt of any council in the country (although it is also the largest local authority).

Policy area updates

National Care Service

38. The Scottish Parliament has agreed a further extension to Stage 1 of the [National Care Service \(Scotland\) Bill](#) – the deadline is now 1 March 2024. The Health, Social Care and Sport (HSCS) Committee will produce its report on the Bill ahead of the Stage 1 debate. The HSCS Committee has been exchanging correspondence with the Minister, Maree Todd, which can be viewed [on the Scottish Parliament website](#). In a letter on 10 January 2024, Ms Todd made clear that the Scottish Government will not withdraw the Bill, and will work with the Committee on appropriate timescales and amendments at Stage 2.
39. Meanwhile, the Finance and Public Administration Committee is [scrutinising the revised Financial Memorandum](#) to the Bill, and will produce an updated report on the finances associated with the Bill ahead of the Stage 1 debate. The Committee took evidence from

Scottish Government officials and from the Minister on 23 and 25 January, focusing on the revised financial information provided by the Minister in December and expressing concern about a continuing lack of clarity and certainty about the proposed changes and their costs.

Health and social care

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42. Natalie Don, Minister for Keeping the Promise, has [written to the UK Government](#) calling for statutory parental leave rights to be extended to kinship carers – those caring for a child on behalf of a friend or relative, full time. There are more than 7,000 children in kinship care across Scotland. As it stands, UK Government guidance means these carers are reliant on the “good will” of employers to secure paid time off to look after the children in their care.

Housing

43. Fife Council is reported to be [on the verge of declaring a housing emergency](#) amid record levels of homelessness in the region. Councillors say they will have “no choice” but to follow Edinburgh, Glasgow and Argyll & Bute councils’ lead unless it receives urgent financial support. Homelessness in Fife rose by 7% in 2022/23, with more than 1,900 households currently classed as homeless and waiting for tenancies, and 1,000 families living in temporary accommodation every night. However, it says the Scottish Government has cut the funding for new affordable houses by 26 per cent this year, saving £190 million but putting its pledge for building hundreds of new council homes at risk.
44. New legislation has been introduced to Parliament that would enable councils to increase their affordable housing stock without having to pay a tax on additional properties. Under changes to the Additional Dwelling Supplement (ADS) – an extra charge on additional properties like second homes, rental properties, and holiday homes – the [Land and Buildings Transaction Tax \(Miscellaneous Amendments\) \(Scotland\) Order 2024](#) will also give buyers moving between properties more time to sell their original home whilst still being eligible to reclaim ADS, as well as other specific exemptions.
45. New regulations have been laid in Parliament aimed at [protecting private tenants concerned about rent increases](#) following the ending of the emergency rent cap. The temporary rent cap and eviction moratorium protections brought in by the Cost of Living (Tenant Protection) Act 2022 will no longer apply from 1 April 2024. From that date onwards, subject to parliamentary approval, the process for rent adjudication will temporarily be modified for one

year, ensuring that in the event of a dispute, rent will be set based on the lowest of three alternative figures including open market rate.

46. Ukrainian people seeking refuge from the war are to be supported to access longer-term housing, under [new plans jointly announced by the Scottish Government and COSLA](#) to further reduce the number of displaced people in Scotland living in temporary welcome accommodation. Ukrainians arriving in Scotland for the first time through the Super Sponsor scheme and entering welcome accommodation will now be supported by local authorities to identify two longer-term accommodation options. Temporary welcome accommodation will be available for a maximum of six months, but may be extended in certain circumstances.

Climate change

47. The Scottish Government is [distributing £1 million of funding from its Coastal Change Adaptation Programme](#) to ten projects designed to highlight good practice in tackling coastal erosion. The funding – part of £12 million committed during the course of the current Parliament – will also be used to support engagement with local people, businesses and infrastructure owners on the process for developing coastal change adaptation plans, and for improvements to the monitoring of coastlines. Three of the projects are in Moray, with others in Highland, Angus, Fife, Edinburgh, North and South Ayrshire and Argyll & Bute.

Scottish Parliamentary committees

48. Recent Parliamentary committee business is as follows.

Local Government, Housing and Planning (LGHP) Committee

49. The [LGHP Committee](#) took evidence on and/or considered:
- [Council Tax \(Variation for Unoccupied Dwellings\) \(Scotland\) Amendment Regulations](#), which enable councils to increase council tax on second homes by up to 100%; the Committee subsequently approved these Regulations
 - The New Deal with Local Government
 - Budget Scrutiny 2024/25 – the Committee took evidence from Council Directors of Finance, COSLA and the Scottish Government
 - Its draft Stage 1 report on the [Visitor Levy \(Scotland\) Bill](#) – the Committee subsequently published its [final report](#) (as referenced in the December edition of this report)
 - The [Housing \(Cladding Remediation\) \(Scotland\) Bill](#)
 - Its approach to scrutiny of the Scottish Government’s housing vision, [Housing to 2040](#)
 - Its approach to pre-legislative scrutiny of Community Wealth Building
50. The Committee received the following correspondence:
- Reinforced Autoclaved Aerated Concrete (RAAC) – [letter from the Cabinet Secretary for Social Justice](#), 21 December
 - Standards Commission and Ethical Standards Commissioner – a [follow-up letter](#) to an earlier evidence session, providing responses to questions including regarding monitoring officers and the Councillors’ Code of Conduct

- Visitor Levy (Scotland) Bill – the [Minister’s response to the Stage 1 report](#)
- Cost of Living (Tenant Protection) (Scotland) Act 2022 – a [letter from the Minister](#) detailing intentions for transitional support (see Housing section above)

51. The [Committee has also written to Tom Arthur](#), Minister for Community Wealth and Public Finance, asking for updates and clarifications from the Scottish Government regarding: Democracy Matters and the Local Governance Review; complaints procedures for community council members; and the review of the Community Empowerment Act.

Public Audit Committee

52. The [Public Audit Committee](#) took evidence on:

- The 2022/23 audit of the Scottish Government Consolidated Accounts
- Adult mental health (from the Chief Executive of NHS Scotland)
- Scotland’s colleges 2023
- The 2022/23 audit of NHS Forth Valley

Finance and Public Administration (FPA) Committee

53. The [FPA Committee](#) took evidence on Budget Scrutiny from the Office for Budget Responsibility, the Scottish Fiscal Commission, the Fraser of Allander Institute and a range of other analysts and representative bodies. The Committee then hosted its debate on the Budget in the Chamber on Thursday 1 February.

54. The Committee also took evidence on the National Care Service (Scotland) Bill Financial Memorandum (see Health and Social Care section above).

55. Meanwhile, the Committee [received and published a letter](#) from the Deputy First Minister and Cabinet Secretary for Finance, detailing the Scottish Government’s response to the Committee’s report on its Pre-Budget Scrutiny. (A number of other committees also received responses from relevant Cabinet Secretaries, providing the Scottish Government’s specific responses to those Committees’ Pre-Budget Scrutiny – details available on request.)

Other Committees

56. Meanwhile, the following have been the subject of evidence-taking by Committees (links to any specific evidence sessions are available on request):

- [Agriculture and Rural Communities \(Scotland\) Bill](#)
- Artificial intelligence and education
- [Children \(Care and Justice\) \(Scotland\) Bill](#)
- [Circular Economy \(Scotland\) Bill](#)
- [Gender Representation on Public Boards \(Amendment\) \(Scotland\) Bill](#)
- Grangemouth
- Healthcare in remote and rural areas
- Just Transition for the North East and Moray
- National Outcomes
- Police Scotland vision and priorities
- Post-school education and skills reform

- Scottish Biodiversity Strategy (draft Delivery Plan)
- Scottish Tourism and Hospitality
- Ukraine
- [Victims, Witnesses, and Justice Reform \(Scotland\) Bill](#)

COSLA and Improvement Service updates

- 57. [Place Based Investment Interim Report \(PBIP\) published](#)** – this report, the first evaluation report of the PBIP, covers the 2021/22 financial year and highlights how local authorities have used the investment from Scottish Government to support the [Place Principle](#) through projects that have been wide-ranging in terms of the national outcomes achieved and the level of investment. A further report, covering 2022/23, will be published in early 2024.
- 58. [Former COSLA Chief Executive awarded OBE](#)** – COSLA issued a statement from its President, Shona Morrison, congratulating former Chief Executive Sally Loudon on being awarded an OBE in the New Year Honours. Ms Loudon stepped down in June 2023 after seven years in post and with 30 years' experience in leadership roles in local government.

Updates on previous queries

- At the Commission's January meeting, a recommendation was made not to respond to two of the consultations referenced in the Local Government Policy Update report – on a new Social Housing Net Zero Standard in Scotland and on proposals for a Heat in Buildings Bill. [We have since received the following, more detailed explanation of the rationale behind this recommendation \(which has already been shared with Jennifer Henderson, who asked a question about this during the meeting\)](#) We have since received the following, detailed rationale behind this recommendation: The questions in both consultations are solely focused on the detail of what should be included in future legislation / policy in these areas. As such, it isn't appropriate for us to respond, as this could introduce a conflict of interest if we were to audit progress against these policies in future.
 - Our responses to consultations tend to focus on areas where we have a view as auditors, and only usually where we have audit work to draw on to support our response. For example, we may offer a view (based on audit work) on proposed governance arrangements, monitoring and evaluation frameworks, or the potential implications of an approach for financial sustainability.
 - On the specific topics, Audit Scotland's work programme reflects the interests of the Commission and the Auditor General in these areas. The Auditor General published a performance report on decarbonising heat in homes on 1 February 2024 (which refers to both of the above consultations) and the Commission's work programme includes a joint performance audit in 2025/26 on Local Heat and Energy Efficiency Strategies.
- 59.** Also at the January meeting, the Commission agreed that a response should be submitted regarding the Wellbeing and Sustainable Development Bill, with approval of the response delegated to the Chair and Secretary. This response is currently being drafted and will be shared with members for information once it is finalised.

Consultations

- 60.** As of January 2024, we have implemented a new process for handling and responding to consultations and calls for views, in line with guidance recently agreed with Audit Scotland colleagues. The key steps in this process are as follows:
- When a consultation (or call for views) opens, it is recorded on a consultation log by a member of Audit Scotland staff, who notifies the Policy Manager to the Commission and liaises with them to produce a short proposal on whether or not to respond
 - The Secretary to the Commission reviews and approves the proposal
 - This report will include a recommendation on whether or not to respond to the consultation, for the Commission to agree or disagree
 - In the event of a decision to respond to the consultation, Audit Scotland staff draft a response and liaise with the Secretary on the most appropriate means of gaining Commission approval; this will be influenced by:
 - the degree to which the response is purely factual, or provides comment
 - the sources of evidence used
 - the deadline for submitting the response.
 - Where a response is approved other than by the full Commission, the Secretary shares the response with all members via email for their information.
- 61.** At the time of writing, no new Scottish Government consultations had been added to the consultation log in the past month. The Finance and Public Administration Committee's call for views on "[Scotland's Commissioner Landscape: A strategic approach](#)" (*closing date: 11 March*) is on the log, but it is expected that this will be responded to by Audit Scotland.
- 62.** The Secretary will advise verbally during the meeting of any changes or updates in relation to this or any other consultations.

Appendix 1: Quarterly publication statistics – review of 2023

The table below shows the number of downloads of reports, or page views of blogs and web content, in each quarter of 2023, for publications issued in 2023.

Publication	Date	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Total
Social care sustainability (blog)	14 Dec	n/a	n/a	n/a	181	181
Best Value in Dundee City Council	30 Nov	n/a	n/a	n/a	338	338
Best Value in South Ayrshire Council	2 Nov	n/a	n/a	n/a	431	431
20 years of Best Value (blog)	26 Sep	n/a	n/a	105	134	239
Best Value in Scotland	26 Sep	n/a	n/a	242	537	779
Adult mental health	13 Sep	n/a	n/a	1,341	1,820	3,161
S102 Glasgow equal pay	24 Aug	n/a	n/a	155	211	366
Accounts Commission annual report	29 Jun	n/a	60	229	259	548
City Region and Growth Deals	22 Jun	n/a	416	480	282	1,178
Public audit in Scotland 2023-28	20 Jun	n/a	249	453	600	1,302
Early learning and childcare	01 Jun	n/a	1,238	533	674	2,445
Local Gov Overview 2023 (web)	17 May	n/a	2,450	684	354	3,488
Local Government Overview 2023	17 May	n/a	1,881	1,159	1,470	4,510
Homelessness affects us all (blog)	27 Apr	n/a	696	102	59	857
Mainstreaming equality 21-23 (web)	25 Apr	n/a	590	124	57	771
IJBs financial analysis 2021/22	06 Apr	n/a	886	243	377	1,506
Progress on education data (blog)	30 Mar	57	273	125	94	549
Learning lessons of Covid-19 (blog)	29 Mar	127	135	73	21	356
Financial response to Covid-19 (web)	29 Mar	299	723	594	175	1,791
Reporting on housing benefit (blog)	15 Feb	152	31	10	13	206
Resourcing the benefit service	15 Feb	332	131	92	248	803
Pub. sec. gender pay gap reporting	07 Feb	969	243	188	139	1,539
Local Gov Financial Bulletin 2021/22	12 Jan	1,267	432	438	450	2,587

‘Top 10’ publications

The table below shows the approximate total number of downloads of reports (or page views of blogs and web content) in 2023 for the 10 most-read publications, and an approximate number of downloads / page views per month, to account for those which were available for less time.

Publication	Total	Months	Per month
Local Government Overview 2023	4,500	7.5	600
Local Gov Overview 2023 (web)	3,500	7.5	475
Adult mental health	3,150	3.5	900
Local Gov Financial Bulletin 2021/22	2,600	11.5	225
Early learning and childcare	2,450	7	350
Financial response to Covid-19 (web)	1,800	9	200
Public sector pay gap reporting	1,550	11	150
IJBs financial analysis 2021/22	1,500	9	175
Public audit in Scotland 2023-28	1,300	6.5	200
City Region and Growth Deals	1,200	6.5	175

Analysis

The Local Government Overview was by far the most-read output by the Commission in 2023, but two performance audit reports also had a significant number of downloads.

On the website, the Overview report is accessed via the web version, a link to which was used in our communications – this explains the higher number of web views than report downloads initially. However, later in the year, report download numbers remained strong and exceeded web views; this suggests the report was often accessed via direct links and browser bookmarks.

The Adult mental health joint performance audit report had the most downloads per month, with a large number of downloads in the first 3 weeks after publication and in the following 3 months (likely supported by the Public Audit Committee’s series of roundtable evidence sessions in November, which involved a wide range of stakeholders). The Early learning and childcare performance audit also had above-average downloads per month.

Future developments

This data provides some insight into how widely the Commission’s publications are read, and a comparison of this between reports. However, this is just one measure of our engagement and impact. A revised Communications and Engagement Strategy for the Commission is due to be developed soon, and this will inform future analysis of website as well as social media data.