

# Agenda

Thursday 11 May 2023, 9.30am  
Audit Scotland offices, 102 West Port,  
Edinburgh, and online via Microsoft Teams  
499<sup>th</sup> meeting of the Accounts Commission

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1. **Apologies for absence**
  2. **Declaration of connections**
  3. **Order of business**  
The Chair seeks approval of business, including proposing taking items 11 to 17 in private for the reasons set out on the agenda.
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## Business requiring decisions in public

- |   |                   |
|---|-------------------|
| 4. <b>Minutes of meeting of 13 April 2023</b>                           | Interim Secretary |
| 5. <b>Minutes of meetings of Commission committees of 27 April 2023</b> | Interim Secretary |
| 6. <b>Work programme: stakeholder consultation feedback 2023</b>        | Interim Secretary |
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## Business for information in public

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| 7. <b>Secretary's update report</b> | Interim Secretary |
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## Any other public business

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| 8. <b>Any other public business</b><br>The Chair will advise if there is any other public business to be considered by the Commission. | Deputy Chair |
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## Business for information in private

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| 9. <b>Chair's update report</b>                | Deputy Chair        |
| 10. <b>Controller of Audit's update report</b> | Controller of Audit |
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## Business requiring decisions in private

**11. Strategic Scrutiny Group Update**

Secretary to the  
Strategic Scrutiny  
Group

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

**12. Draft Quality of public audit in Scotland**

Director of Audit Quality  
and Appointments

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

**13. Update on annual audit delivery**

Controller of Audit

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

**14. Public Audit in Scotland and Audit Scotland Corporate Plan**

Director of Innovation  
and Transformation

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

**15. Controller of Audit update on Stakeholder engagement**

Controller of Audit

[Item to be taken in private as it requires the Commission to consider confidential policy matters.]

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**Any other private business**

**16. Any other private business**

[Item may be required if there are any confidential matters that require to be discussed out with the public domain. The Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.]

# Minutes of previous meeting

Interim Secretary, Accounts Commission

## Purpose

1. This paper presents for the Commission's approval the draft minutes of the previous meeting of the Commission along with a summary of matters arising from those minutes.

## Recommendations

2. The Commission is asked to:
  - Approve the attached draft minute of its previous meeting.
  - Note the summary of the matters arising, as well as any other updates provided at today's meeting.

## Minutes

3. The minute of the previous meeting is in Appendix 1. A summary of matters arising from the March Commission meeting is attached in Appendix 2.
4. Members should note that the action tracker – available on the member SharePoint site and also provided to members on a monthly basis – provides updates on progress from previous meetings.

# Minutes

Thursday 13 April 2023, 9.30am

Audit Scotland offices, 102 West Port, Edinburgh, and  
online via Microsoft Teams

498<sup>th</sup> meeting of the Accounts Commission

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## Present:

William Moyes (Chair)  
Malcolm Bell  
Nichola Brown  
Andrew Burns  
Sophie Flemig  
Sheila Gunn  
Jennifer Henderson  
Christine Lester  
Ruth MacLeod  
Tim McKay  
Geraldine Wooley\*

\* Online attendance

## Apologies:

Andrew Cowie

## In attendance:

Blyth Deans, Interim Secretary to the Commission  
Helena Gray, Controller of Audit  
Martin McLauchlan, Policy Manager, Accounts Commission  
Antony Clark, Executive Director of PABV (item 9 and 13)  
Lucy Jones, Audit Manager, PABV (item 9)  
Martin Allan, Auditor, PABV (item 9)  
Fiona Caffyn, Correspondence Officer and Auditor, PABV (item 9)  
Andrew Dixon, Audit Officer, PABV (item 9)  
Lisa McNeely, Trainee Auditor, PABV (item 9)  
Niamh Pritchard, Trainee Auditor, PABV (item 9)  
Gemma Diamond, Director of Innovation and Transformation (item 10)  
Vicki Bibby, Chief Operating Officer (item 10, 15 and 16)  
Simon Ebbett, Communications Manager (item 10)  
Paul O'Brien, Director of Quality and Support (item 11)  
Martin Walker, Director of Corporate Support (item 15)

## 1. Apologies for absence

It was noted that apologies for absence had been received from Andrew Cowie.

## 2. Declaration of connections

Geraldine Wooley declared an interest in relation to Item 13 but this was not deemed to warrant her recusing herself.

### 3. Order of business

It was agreed that the following items be considered in private session:

- Items 10, 11, 12, 14 and 16 as they required the Commission to consider confidential policy matters.
- Items 9 and 13 as they required the Commission to consider draft publications which the Commission are to consider in private before publishing.
- Item 15, as it required the Commission to consider confidential policy matters and data which belong to Audit Scotland and is not in the public domain.
- Item 17 as it required the Commission to consider its Code of Conduct and thus affecting the business and conduct of Commission members

### 4. Minutes of meeting of 9 March 2023

The Commission considered a report by the Policy Manager presenting the minutes of the meeting of 9 March 2023, including a summary of business arising from those minutes.

The Commission:

- Approved the minutes as a correct record, subject to a minor amendment to wording under item 16.
- Noted the summary of the matters arising.

### 5. Secretary's update report

The Commission considered a report by the Interim Secretary providing an update on significant recent activity relating to local government.

The Commission noted advice from the Interim Secretary that, in line with the approach agreed with Commission members, members had been given the opportunity to provide queries on the Secretary's report in advance of the meeting. No queries were received but anything arising from the meeting will be circulated in due course to members.

During discussion, the Commission:

- In response to a point raised by Jennifer Henderson, agreed that the Interim Secretary consider explicit inclusion of Scottish Parliament consultations.
- Tim McKay queried what support will be offered to the Commission with regard to preparing a proposed response to the consultation on National Outcomes, noting the responses of both the Interim Secretary and Antony Clark.

Following discussion, the Commission:

- Noted the report.
- Agreed to prepare a response on the consultation on National Outcomes, as outlined in paragraph 60 and 61.

## 6. Any other public business

The Chair, having advised that there was no business for this item, closed the public part of the meeting.

## 7. Chair's update report

The Commission considered and noted a report by the Chair providing an update on recent and upcoming activity.

## 8. Controller of Audit's update report

The Commission considered and noted a report by the Controller of Audit providing an update on recent and upcoming activity.

During discussion, the Commission:

- In response to a query from Sheila Gunn, noted the Controller of Audit's update on initial issues arising from stakeholder engagement meetings with council Chief Executives and Directors of Finance.
- Noted the proposed reporting timeline of intelligence from these engagements to the Commission.
- Noted further information from Audit Scotland's Communications Manager on current local authority survey activity taking place on behalf of the Commission.

## 9. Local government in Scotland overview 2023: draft report

The Commission considered a draft report by the Executive Director of Performance Audit and Best Value on the Local government in Scotland overview 2023.

During discussion, the Commission:

- Malcolm Bell welcomed the report, noting the elected members' checklist as a useful resource for elected members. Reference to the impacts of remote working and variation to governance arrangements in response to Covid-19, and the ongoing impact of these, was raised, with the Commission noting Antony Clark's commitment to look at how these issues are reflected within the report.

*Action: Executive Director of PABV*

- Andrew Burns raised the wording of the references to the New Deal, noting a need to communicate the Commission's view more strongly on the pace of progress on this. Antony Clark committed to consider this point.

*Action: Executive Director of PABV*

- Sophie Flemig, with reference to Exhibit two and page 19, queried the presentation and tone of the commentary and analysis around children's services. Antony Clark agreed with the points raised, and again gave a commitment to consider this (alongside the Commission Sponsors) in finalising the report.
- Further to this, the issue of national policies and the financial impact of these on councils was raised by Sophie Flemig, asking for more specificity in outlining the

challenges related to these issues. This point was seconded by Geraldine Wooley, asking for both specificity and clarity in evidencing judgements made in the body of the report.

- Christine Lester raised general points on the tone of the report, with both the Chair and Deputy Chair offering their views on this in response, further to members (including Sheila Gunn) noting issues around presentation of certain messages.
- Sheila Gunn then commented on the need to consider workforce and skills within the wider context of housing provision and availability.
- In discussion of the approach to recommendations, Tim McKay expressed his view that the recommendation around council funding should make use of previous Accounts Commission work on funding. Andrew Burns called for the Key Messages related to finances to be strengthened.
- Both Christine Lester and Sophie Flemig proposed the Key Messages be rationalised, with some wider headlines supported by the current material, with the number of overall messages reduced. Ruth McLeod cautioned against losing some of the evidence, viewing it as a need for the messages to be sharpened. Antony Clark committed to working with sponsors on refining the Key Messages based on points raised at the meeting.

*Action: Executive Director of PABV*

Following discussion, the Commission:

- Agreed the Commissions' view on the New Deal wording, asking for the finalised text to reflect the above discussion.
- Agreed the approach to recommendations in the local government in Scotland overview 2023 report, keeping the current headings but looking at the presentation of the supporting statements.
- Approved the draft local government overview report and agree the process for finalising the report.

## **10. Public Audit in Scotland and Audit Scotland Corporate Plan**

The Commission considered a report by the Director of Innovation and Transformation and Communications Manager on the Public Audit in Scotland and Audit Scotland Corporate Plan.

During discussion, the Commission:

- Agreed to focus primarily on the Corporate Plan, feeling that the view offered by the Commission on previous drafts is well reflected within the latest iteration of Public Audit in Scotland.
- Tim McKay asked for further information on the three pillar approach and the draft performance measurement framework. The Audit Scotland team provided further information in relation to the points raised.

- Christine Lester queried the sequencing of proposed documents, in particular the Corporate Plan and the Partnership Working Framework. Vicki Bibby provided the Commission with further information on how various corporate publication are linked and why the sequencing is, from Audit Scotland's perspective, appropriate.
- Sophie Flemig and Geraldine Wooley both raised queries in relation to the draft performance measurement framework, including measurability, focus and impact. Vicki Bibby offered to provide further information to Geraldine Wooley directly.

*Action: Chief Operating Officer*

Following discussion, the Commission:

- Noted the governance for sign off of PAIS and corporate plan.
- Agreed the proposals for revising the timescales for finalising the strategic documents presented.

## **11. Model form of Independent Auditor's Report for 2022/23**

The Commission considered a report by the Director of Quality and Support on the Model form of Independent Auditor's Report for 2022/23

During discussion, the Commission:

- Geraldine Wooley raised a query around how Best Value duties could potentially merit mention, noting advice from the Director of Quality and Support that these would feature within the separate but complementary Annual Audit Report.

Following discussion, the Commission:

- Approved the model form of the Independent Auditor's Report.

## **12. Best Value Working Group update**

The Commission considered a report by the Interim Secretary providing an update on the Best Value Working Group.

During discussion, the Commission:

- Confirmed they have access to all relevant papers via the Member's Sharepoint site.
- Noted an update from the Interim Secretary on the substance of the discussions at the Best Value Working Group.

Following discussion, the Commission:

- Noted the latest conclusions of the Best Value Working Group.

## **13. Homelessness: draft blog**

The Commission considered a report by the Executive Director of PABV updating the Commission on Homelessness.

During discussion, the Commission:

- Noted an update from the Executive Director of PABV on the preparation of the blog and the views of Sheila Gunn (the Commission author).
- Sophie Flemig queried the affordability of specific policy interventions, with both Antony Clark and Sheila Gunn noting how this will be dealt with in formal audit work.
- Malcolm Bell queried the length of the blog, noting that the presentation of the blog will differ once published online.

Following discussion, the Commission:

- Noted the proposal to publish a joint blog with the Auditor General on homelessness.
- Agreed the proposed joint Auditor General and Accounts Commission blog.

#### **14. Work programme consultation update**

The Commission considered a report by the Interim Secretary updating them on the Work programme consultation.

During discussion, the Commission:

- Asked the Interim Secretary to consider expanding those receiving the consultation to potentially include Ministers and relevant MSPs; Police Scotland; a wider range of Third Sector and voluntary organisations (including the Carnegie Trust); and further Integration Joint Board representatives.

*Action: Interim Secretary*

Following discussion, the Commission:

- Noted the initial range of stakeholders consulted.
- Note the intended reporting timeline of the consultation results to the Commission.

#### **15. Quarter 3 Performance Report**

The Commission considered a report by the Chief Operating Officer updating them on the performance of Quarter 3.

During discussion, the Commission:

- Geraldine Wooley queried Accounts Commission only branding on the report, with Vicki Bibby explaining the various iterations of the report that go to different bodies (for example, the Audit Scotland Board, Executive Team etc etc). Further to this, Vicki Bibby agreed to ensuring the title of the report reflected the nature and source of information reported.

*Action: Chief Operating Officer*

- Malcolm Bell queried the use of 'World Class', with Vicki Bibby explaining this was linked to the existing Corporate Plan terminology, and for additional information on variances reported in relation to workforce establishment and budget position.

- Jennifer Henderson queried the presentation of some indicators, asking for clarity in future reports, and the possibility of forecasting forming part of future reports.
- Tim McKay asked for further information on the actions being undertaken to improve the timeliness of audit delivery, as referenced in the covering paper, with John Cornett providing this contextual information verbally. Linked to this, variance explanations were sought by Tim McKay.
- Christine Lester asked for clarification on the reference to the revised framework in relation to impact reporting, with Antony Clark clarifying that this was considered by the Commission at its last meeting.
- Collectively the Commission then welcomed the report, both the format and content, and the work undertaken by Audit Scotland to meet the Commission's requirements.

Following discussion, the Commission:

- Reviewed the performance in Q3/year to date set out.
- Reviewed and provided feedback on the content and format of the developing performance report.

## **16. Partnership Working Framework – update on work in hand and next steps**

The Commission considered a report by the Interim Secretary updating them on the work in hand and the next steps of Partnership Working Framework.

During discussion, the Commission:

- Tim McKay queried who has been involved in discussions so far, with Blyth Deans outlining the main staff members involved, and reinforcing the role of the Commission in approving the PWF.
- Tim McKay raised the need for a Standards Officer for the Commission, stating the language used within the PWF should make clear that the Commission Secretary fulfils this role.
- Sophie Flemig stated her reticence to approve the principles in the absence of further information, with the Chair advising of the expected process. Vicki Bibby provided further context to the purpose of the paper presented, with Sheila Gunn expressing a desire for further information to try to minimise any ambiguity in resultant documents shared with the Commission.
- Jennifer Henderson stated a requirement for codification of dispute resolution processes and more frequent review and dialogue points, interim to the formal review period indicated.
- Agreed to the Interim Secretary forming a sub-group of Commission members to form a working group to take forward the PWF. The members who volunteered at the meeting to join the sub-group were Sheila Gunn, Jennifer Henderson and Malcolm Bell. Andrew Cowie was not present at the meeting but confirmed his willingness to be part of the sub-group via correspondence.

*Action: Interim Secretary*

Following discussion, the Commission:

- Noted the progress of PWF development work and status update.
- Discussed the principles of partnership working set out.
- Agreed the proposals for next steps, including the formation of a sub-group of Commission members to take forward the PWF.

## **17. Code of Conduct**

The Commission considered an update by the Deputy Chair on the Code of Conduct

During discussion, the Commission:

- Tim McKay introduced the item, noting the opinion of the Commission broadly that they have a right to discuss appointments and duty of care to members of Commission Support Team members.
- Geraldine Wooley raised two items in relation to Audit Scotland's Scheme of Delegation and Member's Code of Conduct, and a view that there is a current inability to fulfil the duties placed upon members by the Code of Conduct.
- The Commission's role in subsequent recruitment to roles within the Commission Support Team was then discussed, with Tim McKay noting the need to ensure that processes, job specifications and reporting lines are all clearly established as soon as practicable.
- Further to the above, relationships and ways of working (referring to the requirements of the Code of Conduct and the role of the Chair) was discussed by the Commission. This included reporting arrangements for the Commission Secretary, with members making clear that upon the expiry of current interim arrangements, their position is that the Secretary should report directly to the Chair of the Commission and not the Controller of Audit.
- Discussion about the appointment processes in train (to appoint four new commissioners and, subsequently, a Deputy Chair) then took place.

Following discussion, the Commission:

- Noted the above points of discussion.
- Agreed to hold a lessons-learned exercise at a future meeting of the Commission.
- Agreed to seek legal advice on elements of the above discussion.
- Agreed to discuss recruitment processes at its next meeting.
- Agreed the Commission's position that the Secretary should report directly to the Chair of the Commission upon the end of the interim arrangements currently in place.

**18. Any other private business**

The Chair, having advised that there was no business for this item, closed the meeting.

**Close of meeting**

The meeting closed at 2.45pm.

# Minutes of April 2023 committee meetings

Interim Secretary, Accounts  
Commission

ACCOUNTS COMMISSION 

**Item 5**

Meeting date: 11 May 2023

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## Purpose

1. This paper presents for the Commission's approval the draft minutes of the Commission's committees along with a summary of matters arising from those minutes.

## Recommendations

2. The Commission is asked to:
  - Approve the attached draft minutes of its Financial Audit and Assurance Committee (FAAC), Performance Audit Committee (PAC) and a joint meeting of the Committees, all of which took place on 27 April 2023.
  - Note the summary of the matters arising, as well as any other updates provided at today's meeting.

## Minutes

3. The minutes of the Committees meetings are attaches in Appendices 1-3.
4. Members should note that the action tracker – available on the member SharePoint site and also provided to members on a monthly basis – provides updates on progress from previous meetings of both the Commission and its committees.

# Minutes

Financial Audit and Assurance  
Committee  
Thursday 27 April 2023, 9.15am  
Online via Microsoft Teams

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## Present:

Tim McKay  
Andrew Cowie  
Geraldine Wooley  
William Moyes

## Other Commission members in attendance:

Christine Lester  
Malcolm Bell  
Jennifer Henderson  
Ruth MacLeod

## Apologies:

There were no apologies.

## In attendance:

John Boyd, Audit Director, Audit Services Group (ASG) (item 4)  
John Cornett, Executive Director of Audit Services  
Blyth Deans, Interim Secretary  
Helena Gray, Controller of Audit  
Anne MacDonald, Senior Audit Manager, ASG (item 4)

### 1. Apologies for absence

It was noted that no apologies for absence had been received.

### 2. Declaration of connections or conflict

Geraldine Wooley declared a connection relating to item 4 as a member of the Local Taxation Chamber.

Andrew Cowie declared a connection relating to item 4 as a council taxpayer in Highland Council.

Helena Gray declared a connection relating to item 4 as a homeowner in Highland Council which required her to recuse herself from part of the discussion.

### 3. Minutes of meeting of 23 February 2023

The minutes of the meeting of 23 February 2023 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

Arising therefrom, the Committee:

In relation to paragraph 3, the bi-annual intelligence report will go to the next full Commission meeting.

*Action: Interim Secretary*

### 4. Current audit issues in councils

The Committee considered a report by the Controller of Audit providing a summary of emerging issues and recurring themes across local authorities in Scotland.

During discussion, the Committee:

- Noted that the Controller of Audit would bring an update on the annual audit delivery to the next Commission meeting.

*Action: Controller of Audit*

- Noted that the Annual Audit Reports will provide the Commission with an overview of the financial sustainability challenges facing Local Authorities, including how Councils may be using Council tax, reserves and efficiency savings to manage the challenges. The Annual Assurance and Risk Report as well as the Local Government Financial Bulletin will be an opportunity to consider this issue in more detail.

*Action: Controller of Audit*

- Requested further information on Finance Circular 10/2022 including a worked example.

*Action: Controller of Audit/ Executive Director of Audit Services*

Following discussion, the Committee:

- Took assurance that the auditor's responses detailed in the report recognise the scope of the risk identified and reflects the impact on planned audit work.
- Noted that the Glasgow S102 report will be tabled at the August meeting of the Commission and not June 2023.

*Action: Controller of Audit*

- Requested advice in the next current issues report on whether developments relating to the Corran Ferry present a material financial risk to the Council.

*Action: Controller of Audit*

## **5. Risk assessment and implications for the work programme**

This item was subject of a joint meeting with the Performance Audit Committee and is contained in a separate minute.

## **6. Any other business**

The Chair, having advised that there was no business for this item, closed the meeting.

### **Close of meeting**

The meeting finished at 10.10 am.

# Minutes

Performance Audit Committee  
Thursday 27 April 2023, 10.45am  
Online via Microsoft Teams

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## Present:

Christine Lester  
Andrew Burns  
Sophie Flemig  
Sheila Gunn

## Other Commission members in attendance:

William Moyes  
Tim McKay  
Malcolm Bell  
Jennifer Henderson  
Ruth MacLeod

## Apologies:

There were no apologies.

## In attendance:

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)  
Blyth Deans, Interim Secretary  
Helena Gray, Controller of Audit  
David Love, Senior Auditor, PABV (item 5)  
Jillian Matthew, Senior Manager, PABV (item 5)  
Bernadette Milligan, Audit Manager, PABV (item 5)  
Ciaran Morrison, Auditor, PABV (item 5)

### 1. Apologies for absence

It was noted that no apologies for absence had been received.

### 2. Declaration of connections or conflict

No declarations of connection or conflict were made.

### 3. Minutes of meeting of 24 February 2023

The minutes of the meeting of 24 February 2023 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

### 4. Risk assessment and implications for the work programme

This item was subject of a joint meeting with the Financial Audit and Assurance Committee and is contained in a separate minute.

## 5. Performance audit: Digital exclusion - scope

The Committee considered a report by the Executive Director of PABV inviting the Committee to approve the scope of the joint performance audit on digital exclusion.

During discussion, the Committee:

- Noted and shared the audit teams enthusiasm team for this piece of work.
- Sheila Gunn highlighted the opportunity to learn lessons from the use of digital technology to deliver educational services during the pandemic.
- Sophie Flemig noted the adoption of a human rights approach and was keen to understand how lessons learnt here might apply to adopting a human rights approach in other performance audits. Sophie asked the team to consider both internal and external audiences in relation to sharing learning about taking a human rights based approach.
- Helena Gray highlighted that only 2 Council areas will form the basis of in-depth fieldwork.
- Christine Lester sought clarification on the audience for the proposed flyer, noting it spoke more to a stakeholder audience, than the wider public including those with lived experience and we mustn't lose sight of reaching out to the latter group.
- Jennifer Henderson highlighted links between the digital exclusion agenda and the wider public service reform agenda being pursued by the Scottish Government. The team agreed to amend the audit flyer to make reference to public service reform.

*Action: Director of Performance Audit and Best Value*

Following discussion, the Committee:

- Approved the proposed scope and approach to the performance audit on digital exclusion as set out in the audit flyer and issues and investigations matrix.
- Noted that involving people with lived experience of digital exclusion will be a key part of the audit methodology which may mean modifying the detailed scope in response.
- Approved the format and detail of the audit scope flyer.

## 6. Any other business

The Chair, having advised that there was no business for this item, closed the meeting.

### Close of meeting

The meeting finished at 11.15 am.

# Minutes

Joint meeting of the Financial Audit and  
Assurance and Performance Audit  
Committees  
Thursday 27 April 2023, 10.15am  
Online via Microsoft Teams

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## Present:

William Moyes  
Andrew Burns  
Andrew Cowie  
Sophie Flemig  
Sheila Gunn  
Christine Lester  
Tim McKay  
Geraldine Wooley

## Other Commission members in attendance:

Malcolm Bell  
Jennifer Henderson  
Ruth MacLeod

## Apologies:

There were no apologies.

## In attendance:

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)  
John Cornett, Executive Director of Audit Services  
Blyth Deans, Interim Secretary  
Helena Gray, Controller of Audit

## 1. Risk assessment and implications for the work programme

The Committees considered a report by the Interim Secretary providing an updated assessment on business and audit risk.

During discussion, the Committees:

- Agreed that there is no action required to inform the next refresh of the work programme at the Commission's June meeting.
- Noted that risk 2c relating to the Strategic Scrutiny Group would most likely now move to green following the meeting of the SSG this week and agreement to the revised terms of reference for the operational group.
- Noted the transition to a new method of distributing papers through Decision Time might increase the level of risk 3a- Business Process Planning and Support.

- Noted the movement in risk 1c relating to engagement with stakeholders and noted upcoming opportunities to continue that positive engagement.
- Noted a potential Business risk should the Commission not undertake further work around IJBs and the National Care Service and committed to consider this issue as part of wider discussions on the Accounts Commission Work Programme.

## **2. Any other business**

The Chair, having advised that there was no business for this item, closed the meeting.

### **Close of meeting**

The meeting finished at 10.35 am.

# Work programme consultation initial analysis

Interim Secretary, Accounts  
Commission

## Purpose

1. This report provides an update on the Commission's annual work programme stakeholder consultation and planned timelines for reporting full results to the Commission.

## Recommendations

2. The Commission is invited to:
  - Note that, as per the Commission's request at its April meeting, further stakeholders have now been invited to provide their views.
  - Note the response rates and summary of responses from those stakeholders that were initially consulted.
  - Note the intended reporting timeline of the full detailed consultation results to the Commission in June.

## Background

3. The consultation provided background on the Commission's strategic priorities, planned outputs, detail on planned publications from April to September 2023 and then currently planned outputs up to June 2025. This was made available to recipients [online](#).
4. As in previous years, stakeholders have been asked to consider three questions in their responses:
  - Do you think the Commission has identified the right priorities and topics for its work?
  - Do you think the timing and sequencing of the work programme is right? Are there any areas that could be brought forward or moved back?
  - Do you think there are any other areas the Commission should be considering?
5. The consultation was issued to a range of stakeholders on 4 April, with a request for responses to be received by 28 April. Overall, the response rate from the initial consultation was 18 per cent (17/95):
  - 10/32 councils responded (31 per cent).
  - 2/30 Integration Joint Boards (IJBs) responded (7 per cent).
  - 2/12 Strategic Scrutiny Group members responded (17 per cent), and;

- 3/21 wider stakeholders we contacted provided a response (14 per cent).

## Summary of stakeholder feedback

6. Ahead of full analysis of responses being provided to the Commission, the detailed responses received from individual bodies are available through the [SharePoint site](#). Responses received were largely positive in relation to all aspects of the programme, but the following issues were highlighted that may be useful for the Commission to consider going forward:
- Priorities and topics: respondents were largely in agreement that the Commission has identified appropriate priorities within its strategy and work programme but identified the following:
    - How planned work links to the priorities could be better articulated, particularly in relation to inequalities and communities.
    - Financial sustainability was highlighted as an important priority, with requests to consider how we consider and report funding (including taxation, ringfencing and the impact of inflation).
    - Similarly, there were views offered on the scope of our work on IJB finances.
  - Sequencing and prioritisation: subject to the above, there was broad agreement that planned outputs and timings are appropriate. However, issues were raised in relation to:
    - The timeliness of our overview reports (financial, forward looking and IJB financial outputs).
    - Planned performance audit work on care related topics and how these may reflect ongoing development of the National Care Service.
    - The timing of the 2024/25 Best Value theme being announced, allowing clearer identification of work relating to inequalities and communities.
  - Suggested work areas: specific requests included:
    - Approaches to identifying and achieving budget savings alongside service transformation.
    - The National Care Service and wider Public Sector Reform (including how councils are using data).
    - A clearer focus on workforce issues across the sector in planned and (potentially) additional outputs.
    - Employability services.

## Next steps

7. Further stakeholders have now been asked to provide their views, in-line with the request made by the Commission in April. We have asked for response to be provided to us by the end of May.

8. Following this, we intend to report full analysis of responses to the Commission in private, with analysis being provided ahead of the Commission's planned strategy seminar in June. Further to this, the same analysis will form part of the June Commission papers to allow these to be considered alongside the next scheduled work programme update (also scheduled for the June meeting of the Commission).

## Purpose

1. The purpose of this report is to provide an update to the Commission on significant recent activity relating to local government.
2. The Commission receives regular information to complement this report, which is available through the [members' SharePoint site](#). This includes:
  - The Controller of Audit report to the Commission, updating the Commission on her activity. This is intended to complement this Secretary's update report.
  - An update on issues relating to local government which is considered by the Commission's Financial Audit and Assurance Committee.
  - A weekly news coverage briefing provided to the Commission by Audit Scotland's Communication Team, now supplemented with a summary of parliamentary activity from the Commission Support Team.

## Recommendations

3. The Commission is invited to:
  - Note this report and consider any implications for its work programme.
  - Agree to the proposed actions with regard to the Commission responding to the consultations highlighted at the end of this report.

## Commission business and recent publications

4. Monthly updates on the activities of both the Chair and Controller of Audit are standing items on the Commission's agenda.
5. Information relating to recent [publications](#) and [blogs](#) is available online, with future planned publications and activities outlined on the members' communications schedule available on the [members' SharePoint site](#). This includes a list of planned publications and activities for the year, along with indicative roles for members in promotion and engagement activities. This document is live and is updated monthly.
6. In late March the blogs "Learning the lessons of Covid-19 has never been more important" (by the Accounts Commission) and "Encouraging progress on education data but still a long way to go" (by Antony Clark) were published. Due to technical issues affecting the Audit Scotland website analytics between March 31<sup>st</sup> and April 21<sup>st</sup> full statistics from publication cannot be provided, but available information is that the Covid blog has now been viewed 28 times (with 50 engagements and 29 link clicks on social media) and the education blog has been viewed 78 times (80 engagements and 34 link clicks).

- 7.** On 06 April the Accounts Commission [published](#) a report “Integration Joint Boards: Financial analysis 2021/22”. The report confirms that Scotland’s IJBs face considerable financial challenges and immense pressures on their workforce. IJBs have reached the point where significant transformation will be needed to ensure the long-term capacity, financial sustainability and quality of services individuals receive. The report has been downloaded 730 times.
- 8.** On 25 April the Accounts Commission and Audit Scotland [published](#) a report “Mainstreaming equality: Progress report 2021-23”. The report summarises our progress in delivering equality outcomes by confirming what we’ve done and what we’re planning to do to further promote, encourage and embed equality within our organisation as part of Audit Scotland's work programme and the Accounts Commission’s priorities for 2021-26. It has been viewed 367 times, with an accompanying video viewed 82 times.
- 9.** On 27 April the Auditor General for Scotland and the Accounts Commission [published](#) a blog “Homelessness affects us all - action is needed”. The blog outlined how homelessness makes accessing support and other core services such as healthcare, education, training, welfare and gaining employment exceptionally difficult. It deprives people and families of access to a safe place to sleep, wash, prepare food, work or study and it robs people of a place to anchor their life significantly diminishing health and life expectancy. The blog confirms that both the Accounts Commission and Auditor General, expect to undertake a joint audit focused on homelessness in 2023/2024. The blog has been viewed 470 times.
- 10.** We still intend to provide members with both the Quarter 4 (January to March) and Annual (April 2022 to March 2023) publication statistics for relevant Accounts Commission publications as part of the revised approach to the Secretary update report. Unfortunately, due to a combination of technical issues and staff leave, this has not been possible this month. We will work with colleagues in Communications to ensure these are reported in full next month.

## Issues affecting Scottish local government

### Scottish Government

- 11.** On 19 April the Scottish Government [announced](#) their Portfolio Prospectus pledging several firm actions to be achieved by 2026. One of these actions is implementing a New Deal for Local Government, including a fiscal framework, to tackle collective challenges and improve outcomes.
- 12.** On 23 April the Scottish Government [announced](#) that up to £25 million is being made available to help councils identify affordable homes for key workers in rural communities. The five year initiative, set out in the Scottish Government’s priorities for the next three years, will enable local authorities and registered social landlords to acquire or lease properties which can be used to provide homes to meet the needs of their communities.
- 13.** On 27 April the Scottish Government [published](#) the first Public Procurement Strategy for Scotland covering 2023 to 2028, which public sector bodies can align to and deliver against. Collaboratively developed by representatives from across a range of sectors, the strategy is designed to allow organisations to engage irrespective of their size or position and promotes economic wellbeing for businesses and communities, supply chain resilience, and whole life costing.
- 14.** On 30 April the Scottish Government [announced](#) a summit to be convened by the First Minister centred around tackling poverty and inequality in Scotland. The anti-poverty summit will

bring people together from a variety of backgrounds – those with lived experience of poverty, the third sector, academics, campaigners, local government, business, and cross-party representatives of the Scottish Parliament to share expertise, experiences and ideas that can be used in a collective effort to drive progress and reduce inequality across Scotland.

### Health, Social Care and Covid Response

**15.** On 05 April the Scottish Government [announced](#) £1 million of funding to help tackle health inequalities. The funding will be allocated directly to general practices in the NHS Greater Glasgow and Clyde Health Board area which feature on the list of 100 most deprived practices in Scotland and will provide targeted support to patients whose social circumstances have a negative impact on their health.

**16.** On 18 April the Scottish Government [announced](#) the launch of the NHS Community Glaucoma Service. The flagship eyecare service is being rolled out in NHS Greater Glasgow and Clyde where it will expand across Scotland over the next two years and is expected to register an estimated 20,000 patients once complete. As part of the service, patients with lower risk glaucoma or treated ocular hypertension will be safely cared for in community optometry practices, closer to home, rather than having to travel to hospital helping to reduce waiting time pressures in hospitals.

**17.** On 21 April the Scottish Government [announced](#) £15 million funding to support projects addressing mental health, social isolation and loneliness in adults. The Communities Mental Health and Wellbeing Fund for adults, launched in 2021, has now provided around 3,300 grants to community organisations delivering mental health and wellbeing support, bringing total investment to £51 million. Activities will target older people, areas of economic deprivation, people with long term health conditions or disability and LGBTI communities.

### Social Security and Communities

**18.** On 03 April the Scottish Government [announced](#) £15 million to support low-income families through the provision of free school age childcare as to help tackle child poverty. Existing services for eligible families in areas of Dundee, Clackmannanshire, Glasgow and Inverclyde will be expanded, with new services set up in other communities across Scotland.

### Economy and business

**19.** On 04 April the Scottish Government [announced](#) that the energy transition across the North East will be further boosted by £25 million from the Scottish Government's Just Transition Fund to help the region transition to a net zero economy.

### Scottish Parliament

**20.** During April, the Scottish Parliament Information Centre (SPICe) [published blogs](#) on: The First Minister's Statement on "Our Priorities for Scotland", Homeless temporary accommodation – policy and statistics, and What is a "wellbeing economy"?

## Parliamentary committee news

### Public Audit Committee

**21.** During April the Committee took evidence on and [considered](#): The 2021/22 audit of Ferguson Marine Port Glasgow (Holdings) Limited, and its work programme.

**22.** On 03 April the Auditor General Stephen Boyle [wrote](#) to the Public Audit Committee to inform them that the annual report and accounts of South Lanarkshire College and New College Lanarkshire will not be laid before Parliament in advance of the statutory laying deadline of 30 April 2023. He has therefore decided to prepare a report under Section 22 of the Public Finance and Accountability (Scotland) Act 2000 on the 2021/22 audit of South Lanarkshire College. Although the Auditor General anticipates that the external auditor will be able to provide an opinion on the 2021/22 annual report and accounts of the college before the end of April, this will not be in sufficient time to allow him to fully consider the auditor's findings and prepare a Section 22 report by the deadline.

**23.** On 03 April the Auditor General Stephen Boyle [wrote](#) to the Public Audit Committee regarding future audit and accountability arrangements for replacement European Union funding. The Committee has taken a keen interest in establishing what role the Auditor General for Scotland may have within these new arrangements, and therefore what opportunity the Public Audit Committee would have to scrutinise this funding. However, the Deputy First Minister has confirmed that there is no direct role or responsibility for Audit Scotland, the Auditor General for Scotland, or the Accounts Commission in the audit of the UK Shared Prosperity Fund (or other EU replacement funding) provided by the UK Government. The correspondence then goes on to confirm that the UKSPF will be delivered through local authorities, and that the Accounts Commission is responsible for auditing local government spending, including the application of funding provided by the UK Government.

### **Local Government, Housing and Planning Committee**

**24.** During April the Committee took evidence on and [considered](#): Building Safety, Post-Legislative Scrutiny of the Community Empowerment Act 2015, subordinate legislation, and its work programme.

### **Finance and Public Administration Committee**

**25.** During April the Committee took evidence on and [considered](#): Public administration - effective Scottish Government decision-making, and its work programme.

### **Other Committee news**

**26.** During April the Economy and Fair Work Committee took evidence on and [considered](#): Just Transition for the Grangemouth area.

**27.** During April the Equalities, Human Rights and Civil Justice Committee took evidence on and [considered](#): Asylum Seekers in Scotland

**28.** During April the Social Justice and Social Security Committee took evidence on and [considered](#): Cost of living: disabled people and unpaid carers

**29.** On 27 April the Social Justice and Social Security Committee [welcomed](#) Gordon MacDonald, Marie McNair, Collette Stevenson, Paul O'Kane and Katy Clark as members. Collette Stevenson has been appointed as convener and Gordon MacDonald has been appointed deputy convener.

### **Local government news**

#### **COSLA**

**30.** On 03 April COSLA [confirmed](#) that a new offer had been made to Scottish Joint Council (SJC) Trade Unions, the offer letter can be read [here](#).

- 31.** On 06 April COSLA [responded](#) to a report by the Commission on Integration Joint Boards (paragraph 7) confirming that it highlights the enormous pressure Scotland's health and social care infrastructure is under.
- 32.** On 17 April COSLA [confirmed](#) that COSLA, Police Scotland and the Scottish Police Authority (SPA) have agreed four key priority areas to strengthen collaboration between Local Government and policing in the years ahead. The four priority areas which the organisations will focus on over the current term (2022-2027) are local scrutiny and accountability, prevention and early intervention, health and wellbeing, and resource and investment.
- 33.** On 17 April COSLA [published](#) a news article discussing the consultation on plans to enable councils to raise the amount of council tax paid on empty and second homes.
- 34.** On 27 April COSLA [published](#) a news article following the results of the SJC Trade Unions' Consultative Ballots and the rejection of the pay increase where they re-iterated that the offer made was strong and compared favourably with other sectors.

### Improvement Service

- 35.** On 11 April the Improvement Service [launched](#) a new cost of living hub through the Scottish Community Councils project. The resource, which is available on the Scottish Community Councils website, compiles a list of national resources as well as local organisations which can provide help and support, listed by local authority region. The site also contains case studies from Community Councils who have been taking action to help tackle the cost of living crisis in their local area.
- 36.** On 12 April the Improvement Service [published](#) a report on potential funding models and delivery approaches to allocate the levy funding devolved to the Scottish Government for debt advice. Funding for debt and money advice services is often short-term, insecure and geographically inconsistent. This has made identifying an acceptable model to distribute the debt levy funding challenging. To address these issues, the report suggests that work on developing an Advice Services Partnership Framework between Scottish and local government should continue as this may offer a longer-term, more stable funding model.
- 37.** On 20 April the Improvement Service and COSLA [published](#) a report following a series of engagements with local authorities to understand the progress, successes and challenges as they seek to achieve the transformation required as part of the Care Reviews 2020 report The Promise on children's services in Scotland.
- 38.** On 21 April the Improvement Service [published](#) a report on 'Advice Services in Accessible Settings', which highlights the ways that local authority-funded services are delivering advice to improve engagement and to make them easier for individuals to use. Accessible settings are locations that people already visit and in which they feel safe and connected, for example, schools and GP surgeries. The report contains ten case studies of different approaches taken by local authorities.
- 39.** On 21 April the Improvement Service [confirmed](#) that councils' investment in money and welfare rights services is likely to fall in 2023/24. The findings, based on a 90% response rate across all 32 councils, highlighted a likely overall reduction in funding. On average, reductions will be circa 12% for internally provided advice services and around 5% in funding for externally provided services.

**40.** On 28 April the Improvement Service [published](#) an article discussing how the decisions that local government makes about the places we live and work in can bring benefits for health and wellbeing, for the climate and for reducing inequality.

### **The Scottish Housing Regulator**

**41.** On 24 April the Scottish Housing Regulator published its new Strategy and work plans for 2023/24. They aim to listen more closely to tenants and service users, reviewing its regulatory framework, being an effective public body, and regulating to support social landlords to meet their obligations and duties for tenants focusing on, landlords discharging their duties effectively to support those who have experienced homelessness, the quality of homes and Gypsy/Traveller sites, and that landlords achieve the standards and outcomes set out in the Social Housing Charter while keeping rent affordable and providing value for money.

### **Scottish Public Sector Ombudsman and Standards Commission**

**42.** We continue to develop our approach to reporting relevant information from both the SPSO and Standards Commission to the Commission. This will form part of the revised bi-annual Intelligence Report that is reported to the Commission's Financial Audit and Assurance Committee, which will include specific information previously requested by the Committee which is not publicly available.

**43.** This was scheduled to be reported to the April Committee but delays in receipt of the information required means that the report will now come to the Commission for its consideration at its June meeting. Recent and upcoming hearings where decisions were reached, and the results of these, are available [here](#), with hearings resulting in no action or further work outlined [here](#).

### **Other scrutiny bodies**

#### **Care Inspectorate**

**44.** On 11 April the Care Inspectorate published an inspection [report](#) of adult support and protection in Orkney has found some strengths in ensuring adults at risk of harm are safe, protected and supported. However, inspectors also identified substantial areas for improvement. The report suggested several areas that could further improve, and the Orkney adult protection partnership have been asked to prepare an improvement plan.

**45.** On 18 April the Care Inspectorate published a joint inspection [report](#) of services in the East Dunbartonshire community planning partnership has found clear strengths in ensuring children and young people at risk of harm are safe, protected and supported. Some areas for improvement were also identified. Inspectors found that initial concerns were being responded to timeously and effective collaborative practice was helping to keep children and young people safe from harm.

**46.** On 25 April the Care Inspectorate [published](#) their Statistical Summary Report for Quarter 4 of 2022/23. This presents data on the number of registered care services, new registrations and cancellations, complaints about care services and quality theme grades all by care service type and or service sector.

**47.** On 27 April the Care Inspectorate [published](#) a report on progress they have made on the equality outcomes they have committed to deliver confirming that equality is a part of everything

they do with the report demonstrating how they are mainstreaming equality by integrating it into their day-to-day working and core functions.

### Other UK audit bodies

**48.** On 03 April Audit Wales [published](#) its Annual Plan for 2023/24 which sets out their work programme for the next 12 months and highlights several priority areas to support their audit work focussing on four themes, tackling inequality, responding to the nature and climate emergency, services resilience and access, and well-managed public services.

### UK Government

**49.** On 03 April Public Finance [published](#) an article confirming that English councils are set to receive 100% of income from homes sold through the right to buy scheme in a bid to replenish lost social housing stock. Income from property sales has until now been split between local authorities and the central government, restricting the ability for councils to replace sold homes. However, the Department for Levelling up, Housing and Communities will allow councils to retain all of their right to buy income for the next two years.

**50.** On 07 April the UK Government [announced](#) that communities across rural England are set to benefit from an extra £110 million in local authority funding to support rural business and community groups. This funding can be used to invest in initiatives such as farm diversification, projects to boost rural tourism, and community infrastructure projects including electric vehicle charging stations. The funding will also help people start up local businesses to boost growth and create employment opportunities for rural areas.

**51.** On 12 April the UK Government [announced](#) new proposals for England that will introduce a requirement for planning permissions for short term lets in tourist hot spots helping support local people in areas where high numbers of holiday lets are preventing them from finding affordable housing. The proposed planning changes would see a planning use class created for short term lets not used as a sole or main home, alongside new permitted development rights, which will mean planning permission is not needed in areas where local authorities choose not to use these planning controls.

### Scottish public policy news

**52.** On 06 April the Scottish Government [announced](#) changes to income tax in Scotland which are estimated to raise more than half a billion pounds of additional revenue this financial year. The tax rates for earnings between £12,571 and £43,662 remain the same while earnings above £43,663 are now taxed at the Higher tax rate of 42%. The threshold at which people pay the Top Rate of tax has reduced from £150,000 to £125,140 with earnings over that threshold now taxed at 47%.

**53.** On 10 April the Scottish Government [announced](#) the launch of a campaign urging disabled people to find out if they are eligible for Scottish Government disability benefits. The nationwide campaign aims to raise awareness about financial support available to help with the extra costs that disabled children and adults may face. These benefits are administered by Social Security Scotland and replace the Department for Work and Pensions' Disability Living Allowance (DLA) for Children, DLA and Personal Independence Payment.

- 54.** On 11 April Housing Minister Paul McLennan [confirmed](#) his key priorities as Housing Minister, noting he is committed to increasing and accelerating the housing supply, tackling homelessness, ending rough sleeping and progressing the Housing to 2040 plan.
- 55.** On 18 April First Minister Humza Yousaf [published](#) a new policy prospectus, setting out how the government will deliver for Scotland over the next three years. In his first major statement to Parliament, the First Minister said three missions, centred on the themes of equality, opportunity and community, will be central to his government.
- 56.** On 18 April Lorna Slater [wrote](#) to the Net Zero, Energy and Transport Committee to confirm that the Deposit Return Scheme will be delayed until 01 March 2024 citing business concerns and issues surrounding the Internal Market Act. Further, changes to the Deposit Return Scheme were [announced](#) on 20 April which will benefit small businesses, including exemptions for products that sell less than 5000 units per year, drink containers under 100ml being excluded, and hospitality premises that sell most of their drinks products for consumption on the premises will be exempt from providing a return point.
- 57.** On 27 April the Accounts Commission's Financial Audit and Assurance Committee considered a summary of emerging issues and recurring themes across local authorities in Scotland, set out by the Controller of Audit in the 'Current audit issues in councils' paper. As part of this discussion, members noted that Orkney Islands Council's 2023/24 budget includes a 10 per cent council tax increase and inquired as to the range of increases agreed across the country. A [BBC news article](#) from March 2023 sets out this information. Increases range from 3.9 per cent in Perth and Kinross Council to 10 per cent in Orkney Islands Council.

## UK public policy news

- 58.** On 01 April the UK Government [announced](#) an increase in the National Minimum Wage and National Living Wage, which is set to increase the wages of 2.9 million people across the country.
- 59.** On 12 April the UK Government [announced](#) that £30 million has been granted to three projects across the UK working on capture and storage technologies for renewable energy. Storing renewable energy will be crucial as the UK transitions towards cheaper, cleaner, domestically produced renewable energy and maximising the potential of renewables will help boost the UK's energy security and independence.
- 60.** On 14 April Public Finance [published](#) an article where local auditors, Grant Thornton, have warned that low capacity in council finance teams and the failure to deal with historic accounting issues mean the current September audit deadline is unlikely to be met. The firm said the changes in recent years to council investment strategies have seen annual accounts become increasingly complex and in certain instances, audits are open as far back as 2017-18.
- 61.** On 18 April John Pearce of the Association of Directors of Children's Care [confirmed](#) that conflicting regulations and insufficient funding mean local authorities are struggling to meet the needs of children in care, entrenching inequalities. He also stated that the £200 million of additional funding the Government has earmarked for reforms is unlikely to fully meet the needs of local authorities.
- 62.** On 20 April [research](#) from the Flash Flood Resilience Index, developed by public sector insurer Zurich Municipal, found that major flooding incidents driven by climate change will impact the most deprived areas hardest. The research confirms that more than 380,000

households in England at heightened risk of flash floods are living in severe deprivation – 75,000 more than in the least deprived areas.

**63.** On 21 April Deputy Prime Minister and Justice Secretary Dominic Raab [resigned](#) following a report on allegations of his bullying of staff, which was handed to the Prime Minister, Rishi Sunak the day before.

## Consultations

**64.** On 17 April, the Scottish Government opened a [consultation](#) asking whether councils should have additional powers giving them discretion to charge up to 100% premium on council tax for second homes or charge more than 100% premium on council tax for second homes and long-term empty homes. The aim of this would be to encourage more residential accommodation to be used as homes for living in and for these to be occupied for more of the time. Local areas need to decide how to achieve the right balance in the use of housing to meet local needs and to support thriving communities. This is why they are also asking for views on whether the current non-domestic rates thresholds for self-catering accommodation should change, and/or if councils should have discretion to set them.

**65.** On 27 April, the Scottish Government opened a [consultation](#) seeking views and comments on the draft local living and 20-minute neighbourhood planning guidance. The guidance is intended to assist and support local authorities, communities, and others with an interest in local living and 20-minute neighbourhoods. It is expected to be of particular relevance in the preparation of Local Development Plans (LDPs), Local Place Plans (LPPs) and to support planning decision making.

**66.** In April, the Commission requested that consideration be given to how we monitor and respond to consultations and calls for views launched by the Scottish Parliament (not the Scottish Government). April included the Parliament's Easter recess, and our monitoring has not identified any relevant activity to be brought to the Commission's attention this month.

**67.** Related to this, members may wish to note that the Commission Support Team are currently liaising with members of Audit Scotland's Innovation and Quality business group to update guidance that formalises the role of both the Commission Support Team (in particular the Secretary) and the Commission in approving consultation responses issued on its behalf.

**68.** The Commission Support Team recommend that the Commission:

- Notes the consultations on council tax and 20 minute neighbourhoods but does not formally respond.
- Notes the development of formal guidance for Audit Scotland staff related to issuing consultation responses on behalf of the Commission.