

Annual action plan

2012-13

Aims and objectives	2012-13 actions (ie, to April 13)
Ensure that our audit activity holds local authorities to account and helps them improve	
<ul style="list-style-type: none"> Oversee the annual audit process in holding local authorities to account and helping them improve 	<ul style="list-style-type: none"> Monitor issues arising from the annual audit process Ensure proper accounting practices are observed in published accounts, including obligations in relation to transparency and accessibility of accounts
<ul style="list-style-type: none"> Report, in conjunction with the Controller of Audit, on local authorities' implementation of their Best Value duties 	<ul style="list-style-type: none"> Agree and maintain a programme of reports linked with the shared risk assessment process Develop an approach to monitoring council improvement programmes arising from Best Value audit work Review how to better reflect 'pace of improvement' in our audit work
<ul style="list-style-type: none"> Encourage improvement through our series of 'how councils work' reports 	<ul style="list-style-type: none"> Agree and maintain a programme of reports
<ul style="list-style-type: none"> Report on an overview of issues arising from the annual audit 	<ul style="list-style-type: none"> Overview report to be published by March 2013 Develop a complementary approach to the overview report, to provide a summary of issues arising from the annual audit
<ul style="list-style-type: none"> Consider other statutory reports from the Controller of Audit on specific issues 	<ul style="list-style-type: none"> Reports considered as appropriate
<ul style="list-style-type: none"> Report, in conjunction with the Auditor General for Scotland as appropriate, on issues at a national level through a programme of relevant national performance audits 	<ul style="list-style-type: none"> Agree and maintain a programme of reports
<ul style="list-style-type: none"> Robustly promote recommendations and actions from each of our audits 	<ul style="list-style-type: none"> Audit Scotland to formulate proposals by the end of 2012
Develop the audit in line with public sector reform	
<ul style="list-style-type: none"> Develop, in conjunction with our strategic scrutiny partners, an audit of community planning partnerships and outcomes, based on risk and proportionality 	<ul style="list-style-type: none"> Proposals agreed with Audit Scotland and the Auditor General (and submitted to Scottish Government for discussion) by the end of June 2012 Carry out three early audits by the end of 2012 Review lessons from early audits and agree next stages of audit by early 2013
<ul style="list-style-type: none"> Ensure the prevention agenda features appropriately in our audit work 	<ul style="list-style-type: none"> Audit Scotland to formulate proposals by early 2013

Aims and objectives	2012-13 actions (ie, to April 13)
Ensure performance information that helps citizens and communities to assess the performance of their local authorities	
<ul style="list-style-type: none"> Direct local authorities on the performance information upon which they should report 	Issue Direction in December 2012
<ul style="list-style-type: none"> Encourage local authorities to develop and maintain comparative performance information 	Monitor ongoing Society of Local Authority Chief Executives Scotland benchmarking project, and review data in time for input into Direction
Continue to improve scrutiny with our scrutiny partners	
<ul style="list-style-type: none"> Build on our progress with our scrutiny partners in providing an even more efficient and effective approach to scrutiny 	Publish and monitor the annual National Scrutiny Plan
<ul style="list-style-type: none"> Continue to coordinate scrutiny, in conjunction with our scrutiny partners, through a shared risk assessment process 	Undertake annual evaluation of the shared risk assessment process
	Agree, in conjunction with scrutiny partners, an approach to the strategic development of the shared risk assessment process
	Review, in conjunction with our scrutiny partners, the role of the Strategic Scrutiny Group
Improve our engagement with local government and with our stakeholders	
<ul style="list-style-type: none"> Develop our close relationship with our principal partners, namely the Auditor General for Scotland and Audit Scotland 	Review, in conjunction with the Auditor General for Scotland and Audit Scotland, our branding
<ul style="list-style-type: none"> Ensure effective engagement and communications with local government and with our wider stakeholders, particularly the parliament, government, scrutiny partners and citizens 	Agree an annual report for the Commission and an annual update of its strategy
	Agree and implement a programme of visits to council chief executives
	Review, in conjunction with Audit Scotland, the use of new social media in marketing and engagement
Improve the way we work	
<ul style="list-style-type: none"> Continue to reduce the cost and improve the quality of audit 	Reduce the cost of audit by 20 per cent in the four years from 2011/12
<ul style="list-style-type: none"> Develop the capacity of the Commission – both individual members and collectively – to deliver its strategy 	Maintain a guest speaker programme
	Develop and maintain an extranet site to facilitate information provision for members
	Develop training and development opportunities for members
<ul style="list-style-type: none"> Improve how we manage our expanding volume of business 	Develop and maintain a corporate risk register
	Review our meeting arrangements, including meeting in public