

# Rolling work programme

2018/19 to 2022/23

AUDITOR GENERAL 


ACCOUNTS COMMISSION 




AGS – Auditor General for Scotland



AC – Accounts Commission


Joint – Auditor General and Accounts Commission audit

	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Overview reports</b> 	<ul style="list-style-type: none"> <li>NHS in Scotland (AGS)</li> <li>Scotland’s colleges (AGS)</li> <li>Local government financial overview (AC)</li> <li>Local government overview: challenges and performance (AC)</li> </ul>	<ul style="list-style-type: none"> <li>NHS in Scotland (AGS)</li> <li>Scotland’s colleges (AGS)</li> <li>Local government financial overview (AC)</li> <li>Local government overview: challenges and performance (AC)</li> </ul>	<ul style="list-style-type: none"> <li>NHS in Scotland (AGS)</li> <li>Scotland’s colleges (AGS)</li> <li>Local government financial overview (AC)</li> <li>Local government overview: challenges and performance (AC)</li> </ul>	<ul style="list-style-type: none"> <li>NHS in Scotland (AGS)</li> <li>Scotland’s colleges (AGS)</li> <li>Local government financial overview (AC)</li> <li>Local government overview: challenges and performance (AC)</li> </ul>	<ul style="list-style-type: none"> <li>NHS in Scotland (AGS)</li> <li>Scotland’s colleges (AGS)</li> <li>Local government financial overview (AC)</li> <li>Local government overview: challenges and performance (AC)</li> </ul>

Cont.

	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Performance audit reports</b> 	<ul style="list-style-type: none"> <li>Broadband update (AGS)</li> <li>Digital progress in central government &amp; health (reporting early 19/20-AGS)</li> <li>Forth replacement crossing (AGS)</li> <li>New financial powers and constitutional change (AGS)</li> <li>NHS workforce(2) – community based workforce (AGS)</li> <li>Scottish fire and rescue service (AGS)</li> <li>ALEOs (AC)</li> <li>Children &amp; young people’s mental health (Joint)</li> <li>Health &amp; social care integration: part 2 (Joint)</li> <li>Value for money of NPD projects (reporting early 2019/20) (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>A9 dualling (AGS)</li> <li>HE (finances) (AGS)</li> <li>New financial powers and constitutional change (AGS)</li> <li>Skills planning and investment (AGS)</li> <li>Digital progress in local government (reporting early 2020/21) (AC)</li> <li>Supporting economic growth: the role of local authorities (reporting early 2020/21) (AC)</li> <li>Community assets (Joint)</li> <li>Educational outcomes (Joint)</li> <li>Housing (Joint)</li> <li>Innovative Financing: City Deals (Joint)</li> <li>Waste management (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>New financial powers and constitutional change (AGS)</li> <li>NHS workforce (3) (AGS)</li> <li>Supporting economic growth: impact of enterprise and skills review (AGS)</li> <li>Commonwealth Games legacy – six years on (Joint)</li> <li>Digital services (learning or justice) (reporting 2021/22) (to be agreed)</li> <li>Flood risk management (Joint)</li> <li>Health &amp; social care integration: part 3 (Joint)</li> <li>Improving outcomes for looked after children (Joint)</li> <li>Teacher workforce planning (NEW) (Joint)</li> <li>Youth justice (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>Development of Scotland’s new agriculture and fishing policy post Brexit (AGS)</li> <li>New financial powers and constitutional change (AGS)</li> <li>Progress against digital strategy – five years on (reporting 2022/23) (AGS)</li> <li>Social security (AGS)</li> <li>Community justice (Joint)</li> <li>Early learning and childcare series (Joint)</li> <li>Housing (2) (Joint)</li> <li>Innovative Financing - City Deals (2) (Joint)</li> <li>Outcomes for children with additional support needs (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>New financial powers and constitutional change (AGS)</li> <li>Digital progress across government (cross cutting) (Joint)</li> <li>Mental health 3 (to be agreed)</li> <li>Progress in addressing child poverty (Joint)</li> <li>Replacing structural funds (Joint)</li> </ul>

	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Best Value reports</b> 	<ul style="list-style-type: none"> <li>• 6 Best Value Assurance Reports (BVARs):               <ul style="list-style-type: none"> <li>– Dumfries and Galloway Council</li> <li>– East Ayrshire Council</li> <li>– East Lothian Council</li> <li>– Fife Council</li> <li>– Glasgow City Council</li> <li>– West Dunbartonshire Council</li> </ul> </li> </ul> <p>Best Value assessments featured in the annual audit reports for the other 26 councils.</p>	<ul style="list-style-type: none"> <li>• 7 BVARs</li> </ul> <p>To be confirmed following the 2018/19 shared risk assessment process.</p> <p>Best Value assessments featured in the annual audit reports for the other 25 councils.</p>	<ul style="list-style-type: none"> <li>• 7 BVARs</li> </ul> <p>To be confirmed following the 2019/20 shared risk assessment process.</p> <p>Best Value assessments featured in the annual audit reports for the other 25 councils.</p>	<ul style="list-style-type: none"> <li>• 6 BVARs</li> </ul> <p>To be confirmed following the 2020/21 shared risk assessment process.</p> <p>Best Value assessments featured in the annual audit reports for the other 26 councils.</p>	<p>End of five-year audit appointment cycle.</p> <p>Next steps to be confirmed in 2021.</p>
<b>How councils work report</b> 	<p>The Commission has committed to publishing a How Councils Work output during 2018/19. The topic will be confirmed during spring 2018.</p>	<p>It is assumed that one HCW audit will take place in 2019/20.</p>			

	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Impact reports</b> 	<ul style="list-style-type: none"> <li>• Efficiency of Sheriff Courts (AGS)</li> <li>• Higher education (AGS)</li> <li>• Modern Apprenticeships (AGS)</li> <li>• The role of Scotland's Enterprise Agencies (AGS)</li> <li>• Social work in Scotland (AC)</li> <li>• Community planning: an update (Joint)</li> <li>• Roads maintenance (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>• NHS workforce (1) (AGS)</li> <li>• Transport Scotland's ferry services (AGS)</li> <li>• Equal pay in Scottish Councils (AC)</li> <li>• Early learning and childcare (Impact Update) (Joint)</li> <li>• Self-directed support follow-up (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>• Forth replacement crossing (AGS)</li> <li>• NHS workforce (2) (AGS)</li> <li>• Scottish fire and rescue: follow-up (AGS)</li> <li>• ALEOs (AC)</li> <li>• Children and young people's mental health (Joint)</li> <li>• Innovative financing: City Deals (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>• A9 dualling (AGS)</li> <li>• Digital in central government &amp; health (AGS)</li> <li>• HE finances (AGS)</li> <li>• Skills planning and investment (AGS)</li> <li>• Community assets (Joint)</li> <li>• Educational outcomes (joint)</li> <li>• Housing (1) (Joint)</li> <li>• VFM of NPD projects (Joint)</li> <li>• Waste management (Joint)</li> </ul>	<ul style="list-style-type: none"> <li>• Youth justice (AGS)</li> <li>• Digital in local government (AC)</li> <li>• Supporting economic growth – role of local authorities (AC)</li> <li>• City Deals (2) (Joint)</li> <li>• Flood risk management (Joint)</li> <li>• Improving outcomes for looked after children (Joint)</li> </ul>

Further information on our work programme is available at [www.audit-scotland.gov.uk/our-work/future-work/our-work-programme](http://www.audit-scotland.gov.uk/our-work/future-work/our-work-programme) 

Impact report publication dates may change in response to significant policy developments that impact on audit recommendations and the final scheduling of the original audit work / report publication.



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN

T: 0131 625 1500 E: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk) 

[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) 

For the latest news, reports and updates, follow us on:

