

# **Shetland Islands Council**

## **Assurance and Improvement Plan**

### **Update 2013-16**

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# Introduction

1. The first Assurance and Improvement Plan (AIP) for Shetland Islands Council (the council) was published in July 2010. That document set out the planned scrutiny activity for the council for the period April 2010 to March 2013 based on a Shared Risk Assessment (SRA) undertaken by a local area network (LAN) made up of representatives of all of the main local government audit and inspection agencies. The aim of the SRA process was to focus scrutiny activity where it is most needed and to determine the most proportionate scrutiny response over a three year period. The LAN met again in November 2010 and November 2011 to update the AIP. The last AIP Update was published in May 2012 covering 2012-15.
2. This update is the result of the SRA which began in October 2012. The update process drew on evidence from a number of sources, including:
  - The annual report to the Controller of Audit and elected members for 2011/12 from the council's appointed external auditors.
  - The council's own performance data and self-evaluation evidence.
  - Evidence gathered from Education Scotland, the Care Inspectorate and the Scottish Housing Regulator (including published inspection reports and other supporting evidence).
3. A timetable for proposed audit and inspection activity between April 2013 and March 2016 which reflects the revised and updated scrutiny risk assessment is at Appendix 1.
4. Following feedback about the clarity of the SRA process we have amended our criteria to make it clearer what we mean. Our assessment criteria descriptions used last year have changed from 'significant concerns' to 'scrutiny required'; 'no significant concerns' to 'no scrutiny required'; and 'uncertainty' to 'further information required'.

# Summary

5. Over the past year the council has continued to make progress and demonstrate its commitment to continuous improvement. However, the LAN has reflected on what has been a year of considerable change for the council. From a political perspective, a new independent administration was elected in May 2012. At an organisational level, council staff have moved into a new corporate headquarters building combining services which had previously been located in various locations.
6. The Accounts Commission's statutory follow-up report in January 2013 noted significant progress made by the council, particularly in continuing to develop a culture of continuous improvement. The Accounts Commission also noted improved relations between councillors and officers which is helping deliver clear strategic direction and leadership. Elected members have commenced a development training programme which has played an important role in the council's improvement. The council has also made significant improvements in its financial reporting. The 2011/12 financial statements received an unqualified audit opinion for the first time since 2004/05. However, the council faces a significant challenge to deliver services on a more sustainable basis. This will need careful consideration of options and a full appreciation of costs. The council is engaging well with its communities in discussing these challenges. The Accounts Commission's recommendation was that the council's progress will now be monitored as part of the annual audit process. Concerns remain over the financial position of the council, in particular the current level of draw on reserves which cannot be sustained beyond the short-term. As part of its improved processes, the council has agreed a medium-term financial plan.
7. The council is also continuing to develop performance management arrangements as set out in the Planning and Performance Management Framework (PPMF) in July 2011. We will continue to keep this area under review during the annual audit process.
8. The Welfare Reform Act is the biggest reform of the UK welfare system for 60 years and creates a new Universal Credit for working age claimants. This will impact across a wide range of council services including housing, asset management, finance, information & communication technology (ICT) and customer service. The extent of this impact is not yet clear, however, a Financial Resilience Welfare Reform subgroup of the Fairer Shetland Partnership has been set up to develop and implement an action plan to address welfare reform and financial resilience. This, and the overall level of change within the council, emphasises the need for sound risk management practices to be in place. The council is continuing to update its strategic and departmental risk registers to re-align with council priorities.

# National risks

9. Local councils are operating within a context of significant change as a result of the challenging financial environment and the public service reform agenda, including the review of community planning, health and social care integration, police and fire reform, college regionalisation and welfare reform. The Local Government Scrutiny Co-ordination Strategic Group is currently considering how audit and inspection arrangements should collectively respond to these significant strategic developments, recognising the increasing importance of partnerships and outcomes for Scotland's public services.

10. A number of core National Risk Priorities are applied to all 32 councils. These are:

## **The protection and welfare of vulnerable people (children and adults) including access to opportunities**

11. At the request of Scottish ministers, the Care Inspectorate is developing a model of joint inspection of children's services in Community Planning Partnership (CPP) areas in Scotland, in co-operation with other scrutiny bodies (Education Scotland, Healthcare Improvement Scotland and HMICS). These inspections will focus on how well local public bodies (councils, the NHS, police, etc.) are working together to deliver effective outcomes for children and young people. Development work involving Angus Council took place in April/May 2012. These joint inspections, which will report publicly, began in the autumn 2012. This inspection will be performed in Shetland after 2013/14.

12. In addition, the Care Inspectorate is working in co-operation with Healthcare Improvement Scotland to develop an approach to inspecting adult care and health services drawing on its experience of implementing joint inspections of child protection and children's services. Development work involving a number of local authorities is underway and will continue into the early part of 2013. Following this, the Care Inspectorate will implement a programme of these inspections. Further details of the schedule will be confirmed in due course.

13. Subject to ministerial approval, the Care Inspectorate, in partnership with the Association of Directors of Social Work (ADSW) and the Risk Management Authority (RMA) will undertake supported self-evaluation across the 32 local authority criminal justice social work services during the latter part of 2013. This will look at the impact of the Level of Service Case Management Inventory (LSCMI), otherwise known as the national assessment and care planning instrument. This particular approach is one of a number of approaches the Care Inspectorate will use in its current and future scrutiny and improvement work in this area.

14. The Scottish Housing Regulator (SHR) plans to carry out a thematic inspection into the outcomes that local authorities are achieving by delivering a Housing Options and Prevention of Homelessness approach. SHR will carry out this thematic inspection during the first half of 2013/14. This is likely to involve fieldwork visits to a small sample of local authorities. SHR is currently identifying potential fieldwork sites and will be contacting those councils that it would like to visit in early 2013.

15. The council is planning ahead for the implementation of the Welfare Reform Act and the introduction of the Universal Credit, both of which may lead to further pressures on services. This area will be kept under review by members of the LAN. As identified on page 12, certain aspects of the Housing Service remain areas where further information is required.
16. The council's social care services are provided through the Children's Services and Community Care directorates. The Care Inspectorate carried out a programme of inspections of regulated services during 2012 within the council in accordance with its statutory obligations and annual inspection plan. The Care Inspectorate did not identify any concerns regarding the council's management of directly provided social care services.
17. The council has implemented two out of the three recommendations made in the Care Inspectorate's most recent scrutiny report published in June 2011. However, the development of a clear framework for self evaluation of social work services is still at an early stage. The Care Inspectorate will continue to monitor progress in this area.

### **Assuring public money is being used properly**

18. The annual audit of the financial statements forms part of the baseline scrutiny of councils. This audit examines the financial management and controls in place. Assurance on the regularity of expenditure is obtained through the annual audit process.
19. The Accounts Commission's statutory follow-up report was issued in January 2013 and noted that the council has continued to make good progress on its improvement agenda. It has appointed a permanent chief executive and a chief financial officer and agreed a medium-term financial plan which clearly sets out the challenges facing the council, together with actions to address these. The council's 2011/12 financial statements were of good quality and were not qualified. The Accounts Commission concluded that the council needs to continue to sustain its positive direction of travel and difficult decisions will be required to address the significant financial challenges.
20. The council continues to work on the development of its performance management arrangements as set out in the Planning and Performance Management Framework (PPMF) in July 2011. The PPMF details how the council's strategic and operational plans are linked and how progress against these plans will be monitored and reported. We will continue to keep this area under review during the annual audit process. The overall level of change within the council, increases the need for sound risk management practices to be in place. The council is updating its strategic and departmental risk registers to re-align with council priorities. Once complete, it is intended that the risk registers will be reviewed by the corporate management team and formally approved by the Audit and Standards Committee.

### **How councils are responding to the challenging financial environment**

21. Recognising the significance of the uncertain financial context within which councils operate, Audit Scotland produced Scotland's Public Finances: Addressing the Challenges in August 2011. Follow-up work around the issues raised in the report will be undertaken in each council during 2013/14 to provide the Accounts Commission and the Auditor General for Scotland with evidence on the progress that public bodies are making in developing a strategic

response to these long-term financial challenges. In addition, a specific piece of work on Reshaping Scotland's public sector workforce will be undertaken in 2013/14.

22. As reported in previous years, concerns remain over the financial position of the council. In 2011/12, the council spent £205 million on the provision of public services with net operating expenditure of £147 million. Taking investment transactions into account, there was an overall deficit of £34 million and, after statutory adjustments, the draw on reserves was £36 million. With a total reserve balance of £239.046 million as at 31 March 2012, the current level of draw on reserves cannot be sustained beyond the short-term and this is a crucial message for the council to note in addressing its financial and service planning for future years. To achieve a balanced budget over the medium term, the council has agreed a five year financial plan. This challenging plan aims to achieve total savings of £38.360 million by 2015/16 while maintaining a minimum reserve balance of £125 million. The council's management accounts for the nine month period to 31 December 2012 indicated that there was a projected revenue underspend of £1.6 million on the general fund with the total draw on reserves projected to be £22 million.
23. The Medium Term Financial Plan (MTFP) is a good example of the improvements made to financial reporting which is now clearer and less ambiguous. This is in marked contrast to the way financial matters were reported in previous years.
24. In addition, the council's Housing Revenue Account has net borrowing from the council's general fund of £40.6 million. However, due to the Scottish Government's reform of the HRA, this level of debt may be unsustainable. The council is developing a plan to address this debt over a 30 year period.
25. No additional scrutiny work is planned, however, we will continue to monitor the financial position of the council during the annual audit process.
26. At the request of Scottish ministers, Audit Scotland has piloted an approach to auditing CPP and the delivery of local outcomes. The CPP audit model was tested during 2012/13 in three council areas (Aberdeen City, North Ayrshire and Scottish Borders). Following evaluation of the approach in early 2013, a number of CPPs will be audited during the second half of 2013/14. Audit Scotland will be contacting the selected audit sites in spring 2013.
27. The Equality and Human Rights Commission (EHRC) has commissioned a piece of work to assess the extent to which Scottish public authorities have complied with the specific duties of section 149 of the Equality Act 2010 during 2013. The results of this activity will be reflected in future SRA work.
28. The LAN is committed to maintaining its engagement with the council between now and the next SRA cycle so that we can retain an overview of how the council is managing its response to the significant financial challenges that it and all other Scottish public bodies face.

# Areas that remain 'no scrutiny required'

29. This update focuses predominantly on those areas assessed as 'scrutiny required' and 'further information required'. However, in the interest of providing a broader view of the council's overall risk assessment, it is important to highlight those areas that were previously assessed as requiring no scrutiny which continue to be so. The LAN identified no scrutiny is required in the following areas:

Area	Update
<b>Service Area</b>	
Education	<p>Inspection activity continues to generate positive outcomes. The children's services blueprint for education 2012-17 is being progressed which includes a review of the school estate and closure of schools. Local communities have expressed concerns about the potential impact of the proposals.</p> <p>We will continue to monitor developments in this area through the annual audit process.</p>
Social Care	<p>The Children's Services and Community Care directorates responsible for social work services generally perform well in relation to nationally collected statistics. The community care performance overview reported that the service continues to face the challenge of meeting the needs of an ageing population within diminishing resources in terms of workforce and financial resources.</p> <p>The council has implemented two out of the three recommendations made in the Care Inspectorate's most recent scrutiny report published in June 2011. However, the development of a clear framework for self-evaluation of social work services across the two directorates is still at an early stage and will be monitored.</p>
Infrastructure Services	<p>The Infrastructure Services Directorate Plan identified 39 directorate wide objectives and 224 service actions for improvement, operational service delivery, budget savings and risk management in a comprehensive action plan. The overall performance of the directorate against these actions is that 88% of actions are currently on track and classified as Green or Amber.</p> <p>While the cost of disposing of waste is the lowest in Scotland,</p>



Area	Update
	collecting it is the most expensive. Recycling/composting rates are also the worst in Scotland, and while the cleanliness index is better than the Scottish average, it has declined over the last three years.
Economic Development	The council is developing a plan led system where national, strategic and local plans clearly set out development priorities and guide individual planning decisions. A Shetland Local Development Plan has been developed following extensive consultation.
Ports and Harbour Operations	The port of Sullom Voe is certified under the ISO 9001:2008 international quality standard. The latest audit was undertaken in July 2012 resulting in the ISO certification being renewed for a further three year period.
<b>Outcome Areas</b>	
Smarter	<p>Performance has continued to be positive with attainment figures very high for all years. All smarter outcome indicators are better compared to Scotland in the latest results despite 9 out of 12 worsening compared to previous years.</p> <p>Education Scotland's inspection report of Anderson High School in January 2012 identified that almost all young people leaving school progress to employment, training, further or higher education.</p>
Healthier	<p>There are reported improvements in some key indicators including: breastfeeding rates being the highest in Scotland and smoking prevalence the second lowest. The council is the best in Scotland for delivering intensive homecare</p> <p>However, there are some key indicators that require improvements including early deaths remaining high and rising and active travel to school and work is amongst the worst in Scotland. In addition, the numbers of people spending the last 6 months of their lives at home or in a community setting have declined.</p>
Fairer	In 2011 47% of adults with learning disabilities were in employment and this is the highest in Scotland. 7 of 16 wealthier and fairer indicators are ranked 1 or 2 in Scotland. There is evidence to suggest that the local population in general perceive themselves to be coping well financially. However, the proportion of people experiencing fuel poverty is high and worsening as is the availability of affordable housing.
Safer	This outcome area performs well. Perceptions of safety and of drug abuse/dealings are very good and actual recorded crime and road casualties are the second lowest in Scotland. Reconviction rates are also low. Of the safer and stronger outcomes 7 of 12 are

Area	Update
	ranked in the top 5 best councils in Scotland.
Stronger	The council is ranked top in Scotland for the proportion of people who feel they can influence local decision making, while the number of people rating their neighbourhood as a very good place to live is the second best in Scotland. Volunteering rates are also high and the amount of derelict land is low. However, satisfaction with local services is the worst in Scotland and housing condition and satisfaction with housing is more middling in performance. Of the safer and stronger outcomes, 7 of 12 are ranked in the top 5 councils in Scotland.
Greener	The council is ranked top in Scotland for the proportion of biodegradable waste sent to landfill. However it is among the poorest performing council in Scotland for recycling/composting rates, active travel to work or school and carbon dioxide emissions.
Wealthier	<p>The council performs well for this outcome area, with the employment rate, weekly earnings, the proportion of people claiming benefits or who are income-deprived all demonstrating exceptionally good performance. 7 of 16 wealthier and fairer indicators are ranked 1 or 2 in Scotland.</p> <p>These relate to earnings, benefit claimants, employment rate, savings and coping well financially. 7 indicators were improving in the latest results. 10 indicators had improving long-term trends.</p>
<b>Corporate Assessment Areas</b>	
Partnership Working and Community Leadership	The governance arrangements of the CPP were approved by the council and partners in May 2012. A Shetland Partnership community plan 2012-20 has been developed which aligns the Scottish Government's 5 national strategic objectives and the 16 national outcomes. The Care Inspectorate has continued to monitor progress following their review in October 2011 which noted improvements in planning achieved by more effective partnership working.
Equalities	<p>An equalities group has been established by the council and work is underway to review existing arrangements and develop an equalities action plan.</p> <p>The council allocated funding to community groups to help tackle poverty and inequalities including the Shetland Befriending Scheme, Shetland Community Bike Project, Voluntary Action Shetland and the Citizens Advice Bureau.</p>

Area	Update
Sustainability	<p>Sustainability has been identified as a key element within the council's local outcomes. The following areas of good practice were identified: Shetland has sustainable economic growth with good employment opportunities, financial sustainability and balance across all sectors; Shetland's internal and external transport systems are efficient, sustainable, flexible and affordable; and the council has made sustainable decisions, which reduce harmful impacts on the environment.</p> <p>For each of the local outcomes which are relevant to sustainability, the council has developed an action plan which details the key indicator, baseline and targets (2012-15). The plan is being monitored, and progress on it is reported to the council.</p>

# Areas that remain 'scrutiny or further information required'

30. The LAN identified that, in common with the SRA last year, scrutiny or further information is required in the following areas:

Area	Assessment	Update
Housing	Further information required	<p>There is uncertainty around the council's progress towards meeting the Scottish Housing Quality Standard in 2015. No Standard Delivery Plan (SDP) has been developed yet. There is also uncertainty around the council's reports on its high compliance rate given the small percentage of data it is based upon.</p> <p>No new houses have been built by the council since 2006. The council's Strategic Housing Investment Plan highlights the council's assumption that approximately 365 affordable homes will be required over the next 5 years.</p> <p>The council's Housing Revenue Account has net borrowing from the council's general fund of £40.6 million. However, due to the Scottish Government's decision to discontinue the Housing Support Grant, this level of debt may be unsustainable. The council is developing a plan to address this debt over a 30 year period. Through the financial plan, the council intends to create a £10 million provision for the potential write-off of HRA debt.</p>
Performance Management	Further information required	<p>The council is still developing and bedding in performance management arrangements as set out in the Planning and Performance Management Framework (PPMF) in July 2011. We will continue to keep this area under review during the annual audit process.</p>

# Areas with changed assessments

31. The following table relates to assessments of scrutiny risk that have been changed from the 2012/13 update.

Area	2012/13 Risk Assessment	2013/14 Risk Assessment	Reason for Change
Vision and Strategic Direction	Uncertainty	No Scrutiny Required	The Accounts Commission Section 102 follow-up report indicated that the early indications are that the new political leadership is providing a clear strategic direction for the council. The interim chief executive's secondment period has come to an end and the council has appointed a permanent chief executive.
Governance and Accountability	Significant Concerns	Further information required	A code of corporate governance was approved by the full council on 20 September 2012 and takes account of the key governance principles. The council has also commenced a self-assessment review of the corporate governance framework to identify progress against each of the principles noted above and any remedial actions required. The review is to be reported to the Audit and Standards Committee when completed. Progress on this will be monitored through the annual audit process.
Customer Focus and Responsiveness	Not assessed	No Scrutiny Required	The council implemented the new standardised local authority complaints handling procedure by the 14th September 2012 deadline set by the Scottish Public Services Ombudsman.  The council has held consultation

Area	2012/13 Risk Assessment	2013/14 Risk Assessment	Reason for Change
			meetings with local residents on topics such as the medium-term financial plan, transport network redesign project and proposed school closures.
Risk Management	Not assessed	Scrutiny Required	In our previous annual reports since 2008/09, we have highlighted that the council was in the process of reviewing and updating the strategic and departmental risk registers to reflect the council's priorities. Our 2011/12 annual report noted that the council is continuing to update its strategic and departmental risk registers to re-align with council priorities. Once complete, it is intended that the risk registers will be reviewed by the corporate management team and formally approved by the Audit and Standards Committee. We will continue to monitor developments in this area through the annual audit process.
Use of Resources - Financial Management	Significant Concerns	No Scrutiny Required	The council's financial management arrangements have improved significantly. The 2011/12 financial statements received an unqualified audit opinion for the first time in six years. The council has appointed a new chief financial officer who has been instrumental in improving financial management in the council. The council has acknowledged that the current level of draw on reserves cannot be sustained beyond the short-term and is addressing its financial and service planning for future years. To achieve a balanced budget over the medium term, the council has agreed a five year financial plan to achieve total savings of £38.360

Area	2012/13 Risk Assessment	2013/14 Risk Assessment	Reason for Change
			million by 2015/16 while maintaining a minimum reserve balance of £125 million.
Use of Resources - Asset Management	Significant Concerns	Further information required	<p>A new asset investment plan that the council has adopted focusses on maintaining existing assets rather than creating new assets (with the exception of Anderson High School and the high-speed broadband installation).</p> <p>The capital programme would therefore be funded mainly from Scottish Government and capital receipts and this would reduce the draw on reserves by around £5.6 million per year.</p> <p>Any new asset requiring a draw on reserves would be subject to an investment appraisal process. This classification has been amended from significant concerns to further information required to reflect the progress made, however it is still too early to assess the medium to long term impact of the work carried out.</p> <p>Audit Scotland will monitor this through the annual audit process.</p>
Use of Resources - Managing People	Uncertainty	No Scrutiny Required	<p>In June 2012 the Executive Committee approved the Policy for Organisational Restructure that sets out the framework and process for sustaining organisational restructuring. This is an essential development as the significant savings required by the council may have an impact on its services and it is essential that appropriate workforce management arrangements are in place to ensure effective delivery of</p>

Area	2012/13 Risk Assessment	2013/14 Risk Assessment	Reason for Change
Use of Resources - Procurement	Significant Concerns	Further information required	<p>high quality services.</p> <p>In March 2012 the council approved a new procurement strategy.</p> <p>The council responded to the Scottish Government's procurement reform bill consultation by deadline of 2 November 2012.</p> <p>The council's overall PCA score has increased significantly from 19% in 2011 to 33% in 2012. The overall score is generally within the "conformance" heading.</p> <p>The Scottish Government has set an expectation that councils will achieve a 50% 'improved performance' rating by March 2013.</p> <p>This classification has been amended from "significant concerns" to "further information required" to reflect the progress made, however it is still too early to assess the medium to long term impact of the work carried out.</p> <p>Audit Scotland will monitor this through the annual audit process.</p>
Use of Resources - Financial Position	Uncertainty	Scrutiny Required	<p>Concerns remain over areas such as financial position of the council due to an overall deficit of £34 million in 2011/12. After statutory adjustments, the draw on reserves was £36 million and with a total reserve balance of £239.046 million as at 31 March 2012, the current level of draw on reserves cannot be sustained beyond the short-term. To achieve a balanced budget, the council has agreed a medium-term financial plan. This challenging plan aims to achieve total savings of £38.360 million by 2015/16 while maintaining a minimum reserve</p>



Area	2012/13 Risk Assessment	2013/14 Risk Assessment	Reason for Change
			<p>balance of £125 million.</p> <p>The council's Housing Revenue Account has net borrowing from the council's general fund of £40.6 million. However, due to the Scottish Government's reform of the HRA, this level of debt may be unsustainable. The council is developing a plan to address this debt over a 30 year period</p> <p>This classification has been amended from "uncertainty" to "scrutiny required" to reflect the uncertain financial position of the council.</p> <p>Audit Scotland will monitor this through the annual audit process.</p>

# Scrutiny plans

- 32.** The LAN's risk assessment did not result in any planned scrutiny activity beyond the existing national or planned scrutiny work. Audit Scotland's planned scrutiny in 2012 will focus on the annual audit. The council has not had a Best Value review for several years and the planned formal Best Value audit has been moved to 2014/15 to allow time for the council's current initiatives to work through more fully.
- 33.** The Scottish Housing Regulator will consider further scrutiny work following their review of the council's SHQS return and their thematic inspection into the outcomes that local authorities are achieving by delivering a Housing Options and Prevention of Homelessness approach in second quarter of 2013.
- 34.** Audit Scotland will undertake targeted follow-up work on its national report Scotland's Public Finances: Addressing the Challenges. This work will consider the action taken to address the issues raised in the report and the impact of this action. The findings of this work will be reported by 31 August 2013.

# Appendix 1

National scrutiny activity does not result from the shared risk assessment but is either at the request of the council eg supported self-evaluation work or national activity eg national follow-up work or work requested by ministers.

SHETLAND ISLANDS COUNCIL 2013-14												
Scrutiny activity year 1	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Scottish Housing Regulator: Targeted review of aspects of Homelessness Services - timetable has yet to be agreed												
Scottish Housing Regulator - Scottish Housing Quality Standard review - timetable has yet to be agreed												
Annual Audit - follow-up work on its national report Scotland's Public Finances: Addressing the Challenges		X										
Audit Scotland - Reshaping Scotland's public sector workforce	X											
Education Scotland	X	X	X									
Criminal Justice Social Work Services - supported self-evaluation - latter part of 2013												

SHETLAND ISLANDS COUNCIL		2014-15											
Scrutiny activity year 2	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	
Audit Scotland - Best Value focussed review - timetable has yet to be agreed													

SHETLAND ISLANDS COUNCIL		2015-16											
No specific work													

**Footnotes:**

The focus of the AIP Update is strategic scrutiny activity, which is scrutiny activity focused at corporate or whole service level. There will also be baseline scrutiny activity ongoing throughout the period of the AIP. This will include, for example, school and residential home inspections. Scrutiny bodies also reserve the right to make unannounced scrutiny visits. These will generally be made in relation to care services for vulnerable client groups. The annual audit of local government also comprises part of the baseline activity for all councils and this includes work necessary to complete the audit of housing and council tax benefit arrangements. Education Scotland, through the District Inspector, will continue to support and challenge education services regularly and as appropriate. The Care Inspectorate will continue to regulate care services and inspect social work services in accordance with their responsibilities under the Public Services Reform (Scotland) Act 2010.

