

**MEETING: 14 JANUARY 2021**

**REPORT BY: INTERIM CHAIR OF ACCOUNTS COMMISSION**

**INTERIM CHAIR'S REPORT**

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**Purpose**

1. This report provides an update on the engagements and work of the Interim Chair of the Accounts Commission.
2. It is also my last report for 2020 and will be received by the Commission at the start of 2021. I therefore want to put on record my thanks to my Commission colleagues, our Support Team, the Controller of Audit and Audit Scotland staff for their diligence and good humour as we worked through the most extraordinary year. It is worth recognising that since the first lockdown in March 2020:
  - We only had one month (April) when we did not meet formally, although we did meet informally.
  - Since May we have met twice a month remotely and we have held two sets of our Committee meetings.
  - We have considered and published six Best Value Audits and have worked with Audit Scotland to publish Performance reports and our well-respected Overview reports.
  - We held our Strategy Session in August to review our priorities and we have commenced a wide-ranging Insight programme to better understand the impact of the pandemic on those bodies that we audit.
3. This is not a full review of our work, our Annual Report will do that later this year, but I am very proud of what we have achieved in the incredible circumstances of 2020 and I am looking forward to continuing to work with everyone to provide quality public sector audit that supports public service improvement in 2021.

**Engagement and Audit Scotland business**

4. The engagements and work in the period from 1 to 31 December have been as follows:

***Audit Scotland Board and Committee meetings***

- There were no meetings in December.

***Audit Scotland engagement***

- 7 December – Catch up with David Blattman, HR & OD Manager
- 9 December – Monthly catch up with Diane McGiffen, Chief Operating Officer
- 11 & 21 December – Catch ups with Fraser McKinlay, Controller of Audit
- 14 December – Regular catch up with Alan Alexander, Audit Scotland Board Chair.

## ***External engagement***

- 2 December – Meeting with City of Edinburgh Council to discuss their Best Value report with Andy Cowie and Christine Lester, Commission members, Paul Reilly, Secretary to the Commission, Mark MacPherson, Senior Audit Manager and Nick Bennett, Partner, Azets
- 4 December – Improvement Service Board Meeting
- 7 December – Catch up with Andrew Kerr, Chief Executive of City of Edinburgh Council
- 11 December – Best Value engagement meeting with IJB Chief Officers with Leigh Johnston, Senior Manager
- 21 December – Catch up with Brenda Campbell, Deputy Director for Local Government at Scottish Government to provide an update on Commission work programme and strategy
- 21 December – Sarah Gadsden, Chief Executive, Improvement Service, catch up following from the meeting with the IS Board.

## **Commission business, development and support**

5. Commission business has been as follows:

- Weekly catch ups with Paul Reilly, Secretary to the Commission, and Jillian Elgin, Executive Assistant
- 1 December – Action Tracker review meeting with Jillian Elgin and Peter Worsdale, who both provide support to the Commission
- 2 December – City of Edinburgh Best Value report catch up with Mark MacPherson, Senior Audit Manager
- 4 & 17 December – Catch ups with Antony Clark, Audit Director, and Leigh Johnston, Senior Audit Manager, on the new approach to auditing best value in IJBs
- 7 December – Community Empowerment catch up – Jillian Matthews, Senior Audit Manager, Gemma Diamond, Audit Director, and Geraldine Wooley, Commission member
- 8 December – Forward planning meeting with Tim McKay, Interim Deputy Chair of the Commission, and Paul Reilly
- 8 December – Member catch up with Stephen Moore, Commission member, and Paul Reilly
- 9 December – Accounts Commission pre meeting with Commission members
- 9 December – Catch up with Gayle Fitzpatrick, Corporate Governance Manager, to review the approach to records management
- 9 December – Paul Reilly, Peter Worsdale and Craig Flannigan and Joanna Mansell, Communications Team, to discuss Accounts Commission communications, engagement and public profile
- 10 December – Accounts Commission first meeting in December
- 10 December – Commission Insight session with members
- 10 December – Member catch up with Andrew Burns, Commission member, and Paul Reilly

- 10 December – Best Value Working Group meeting. Updates are shared with Commission members at each monthly Commission meeting as a standing item on our agenda
- 17 December – Accounts Commission second meeting in December
- 21 December – Catch-up with Andrea Quinn to review the progress following the Commission Support Review
- 22 December – Catch up with Tracey Bray, Senior Business Partner, HR & OD
- 22 December – Catch up with Tim McKay
- 22 December – Member catch up with Christine Lester, Commission member
- 22 December – Member catch up with Sharon O'Connor, Commission member
- 22 December – Member catch up with Sheila Gunn, Commission member

6. Other areas of work have included:

- Two videos on i) the Accounts Commission meeting of December, and; ii) a Christmas message to Audit Scotland staff from the Commission.
- Reviewed a range of letters and communications in support of the emerging approach to Best Value in IJBs and the publication of two guidance reports on Covid-19 for councils and their auditors.
- In conjunction with the Secretary and Commission Support Team, we have undertaken a review of the Commission Support Review recommendations and the progress that has been made. This will be circulated to Commission members during January 2021.
- Started to make arrangements for further Insight discussions with the 3<sup>rd</sup>/Voluntary sector for our February meeting.

### **Forthcoming activities**

7. My forthcoming engagement activities include:

- 6 January – Preparatory meeting for January Commission meeting with Fraser McKinlay and Tim McKay
- 6 January – Monthly catch up with Stephen Boyle, Auditor General for Scotland
- 7 January – Catch up with Diane McGiffen and Martin Walker, Associate Director, Corporate Performance and Risk, on the Strategic Improvement Programme
- 7 January – Best Value Working Group Meeting
- 11 January – Local Government Communities pre meeting with Fraser McKinlay and Carol Calder, Senior Manager
- 11 January – Strategic Scrutiny Group catch up with Gemma Diamond and Mark Roberts, Strategic Scrutiny Group Secretaries
- 12 January – Joint Strategic Scrutiny Group and Shared Intelligence Group meeting with Sarah Gadsden, Chief Executive, Improvement Service, Alastair McLellan, Joint Chair of SIG and Co-Lead for Quality, Simon Watson, Joint Chair of SIG and Medical Director, Healthcare Improvement Scotland, Gemma Diamond and Mark Roberts, Strategic Scrutiny Group Secretaries, Leigh Johnston, Senior Audit Manager and Donald Morrison, Healthcare Improvement Scotland

- 12 January – Risk meeting with Tim McKay and Paul Reilly
- 13 January – Local Government and Communities Committee meeting
- 13 January – Accounts Commission pre meeting
- 13 January – New Audit Appointments Steering Group meeting
- 13 January – Forward planning meeting with Tim McKay and Paul Reilly
- 14 January – Accounts Commission meeting 1
- 15 January – Best Value Engagement with Council Directors of Finance.

## **Conclusion**

8. The Commission is invited to:

- a) note this report and enquire about any areas of interest
- b) consider whether there are any changes that they would wish to see to the format and content of the report for the future.

**Elma Murray**  
**Interim Chair**  
**6 January 2021**