

MEETING: 14 JANUARY 2020

REPORT BY: SECRETARY TO THE COMMISSION

UPDATE REPORT

Introduction

1. The purpose of this report is to provide an update to the Commission on significant recent activity relating to local government, focussing particularly on the response to the Covid-19 pandemic.
2. The Commission also receives other regular information to complement this report. This is made available to the Accounts Commission through its members' extranet site:
 - The Controller of Audit report to the Commission which updates the Commission on his activity.
 - The Commission's Financial Audit and Assurance Committee receives a more detailed update on issues relating to local government.
 - The weekly news coverage briefing provided to the Commission by Audit Scotland's Communication Team.

Commission business

Publications

3. Audit Scotland collects media coverage on all the reports published by the Accounts Commission. Appendix 1 provides download statistics for the Commission's published reports over the last 12 months. Appendix 2 provides additional information on the overall engagement that reports and other business have received on social media.
4. Over the period (14 days) since the previous social media statistics were gathered:
 - Audit Scotland re-promoted on Facebook and Twitter the video content (report overview and animation) from the Edinburgh Best Value assurance report, attracting almost 300 views. A paid for Facebook advert (which included top line report message, animation and link to report) had over 16,000 impressions (the number of times the post was displayed).
 - Audit Scotland promoted the Commission's December meeting on Twitter with a link to the meeting papers, resulting in 2,500 impression and 63 engagements (likes, shares, comments and clicks). This is an engagement rate of 2.5%.
5. On 8 December the Accounts Commission published the ['Housing Benefit Performance audit: annual update 2020'](#)

Other Commission business

6. The Interim Chair issued a number of letters to local government stakeholders in December. Copies of these are available on the member SharePoint site as follows:

Date **Letter**

- 15/12 Seven council chief executives (Angus, Aberdeen City, Comhairle nan Eilean Siar, East Dunbartonshire, Falkirk, Shetland, South Ayrshire) setting out the schedule for 2021 BV Assurance Reports
- 17/12 NHS Board chief executives introducing them to the Commission's development of auditing BV in IJBs
- 17/12 Similar letter to NHS Board chairs
- 17/12 Chief executives of Care Inspectorate and Health Improvement Scotland introducing them to the Commission's development of auditing BV in IJBs
- 21/12 All council chief executives and IJB chief officers introducing them to the published Covid-19 guidance notes (see paragraph 9 below)
7. On 2 December representatives from the Accounts Commission met with elected members and officers from the City of Edinburgh Council to discuss the recent Best Value report and to hear their feedback on their experience of the audit. The Commission was represented by Elma Murray, Andrew Cowie and Christine Lester. Also present were Paul Reilly; Nick Bennett, Regional Managing Partner, Azets (appointed auditor); and Mark MacPherson, Senior Audit Manager, Audit Scotland (from the BV audit team). The Council was represented by councillors Adam McVey, Leader of the Council; Cllr Cammy Day, Deputy Leader; Iain Whyte, Conservative Group Leader; Melanie Main and Alex Staniforth, Green Group members; Robert Aldridge, Liberal Democrat Group Leader; and Gavin Barrie, Independent Group Leader. Officers were Andrew Kerr, Chief Executive; Stephen Moir, Executive Director of Resources; Paul Lawrence, Executive Director of Place; Jackie Irvine, Head of Safer and Stronger Communities and Chief Social Work Officer; Judith Proctor, Chief Officer, Edinburgh Health and Social Care Partnership; Gavin King, Democracy, Governance and Resilience Senior Manager; and Hayley Barnett, Corporate Governance Manager. The Council considered and noted the BVAR at its meeting on 10 December 2020, and further progress and a way forward will be further considered by the Council in January or February.
8. On 15 December, Christine Lester attended a workshop hosted by the Equalities and Human Rights Commission for members of the Strategic Scrutiny Group on equality outcomes (which the Commission will be renewing during next year). Some papers for the event are available on the [members' SharePoint site](#).
9. On 5 January, the Commission issued an email newsletter to all 1227 Scottish councillors, summarising the Commission's work in 2020 and looking forward to its work in 2021. Part of the Commission's engagement strategy, this newsletter will be issued three times a year to update local councillors on the work of the Commission. A copy will be placed on the [members' SharePoint site](#) once it has been issued.
10. At its October meeting the Commission requested that a timeline and plan for engagement on the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Bill be shared with Commission members. The dates in the Bill team work plan are still only provisional and will be determined by the Parliamentary timetable. However, further clarification has been received:
- The UNCRC (Incorporation) (Scotland) Bill is currently being considered by the Scottish Parliament and is at Stage 1
 - The Bill timetable is a matter for parliament and we do not yet have dates for Stages 2, but it is expected that the Bill will complete its parliamentary passage before the pre-election period
 - The Scottish Government is committed to commencement of the legislation

(assuming it is passed by the Scottish Parliament) as soon as is possible.

Further information on the Bill can be found at this [link](#).

11. The Commission has at previous meetings maintained an interest in the recent increased benefits uptake. The Scottish Parliament's Social Security Committee published an [inquiry report](#) into benefit uptake on March 2020. Amongst other topics, this inquiry report refers directly to the Money Talk Team. This service has dealt with 7,777 clients through face-to-face services in every citizens advice bureau and its national telephone line. Of those clients, outcomes have been recorded for 3,198 - with more than £6 million of financial gain for those clients. The committee are now looking into the role of Scottish Social Security in the recovery from Covid-19. Members may wish to note that Audit Scotland colleagues are planning a Covid-19 output early in 2021.

Auditor General

12. On 1 December the Auditor General published a section 22 report on [Social Security Scotland](#). This report found that an estimated £14.8 million of a carer's benefit is thought to have been overpaid in Scotland due to error and fraud. The Department for Work and Pensions calculated that 5.2 per cent of the £284 million paid out in Carer's Allowance in 2019/20 related to estimated error and fraud, which led to auditors qualifying Social Security Scotland's accounts. The inherent risk of error and fraud in social security systems means an audit qualification is not unusual. The National Audit Office has qualified the annual accounts of the DWP for the last 31 years. Social Security Scotland has improved error and fraud prevention and detection in the last year. But it remains reliant on the DWP for the delivery of much of the £3.5 billion it spends on benefits, and for the associated estimates of error and fraud. That increases the audit risk to Social Security Scotland's finances at a time when Covid-19's economic impact brings added uncertainty.
13. On 3 December the Auditor General published a report on [NHS Tayside](#). The report concluded that the health board has improved its financial management and service performance, but risks related to its high running costs remain. The health board has improved waiting times for some services and made recurring savings of more than £14 million in 2019/20. The Auditor General says NHS Tayside has also made positive moves to improve mental health services after a highly critical independent report, and needs to show continued progress. However, the board needed £7 million from the Scottish Government in 2019/20 to break-even, the eighth year in a row it has required financial assistance. The NHS Tayside operating model has higher than average staffing, in-patient and prescriptions costs than the Scottish average. It still has a number of senior leadership posts it needs to fill on a permanent basis. In common with all health boards, Covid-19 has had an impact on NHS Tayside's focus and priorities.
14. On 11 December the Auditor General published a [report on the Scottish Police Authority](#). The authority, which oversees policing in Scotland, is still unable to balance its budget. The SPA overspent by a total of £26.6 million in 2019/20, with the Scottish Government making up the gap in additional funding. Leadership of the SPA and Police Scotland has stabilised, and the authority has made progress in financial planning and management, as well as in its business support and governance functions.

Audit Scotland

15. On 27 November Audit Scotland published the [Environment, Sustainability and Biodiversity annual report 2019/20](#). This sets out the organisation's attempts to reduce carbon emissions.

16. On 26 November the Strategic Scrutiny Group involving the Commission, Audit Scotland and scrutiny partners held a Community Empowerment Advisory Group virtual 'roundtable' event with a panel of third sector and other experts on community empowerment and its response to Covid-19.
17. On 21 December Audit Scotland published two guides for auditors, on [Balancing the budget in councils](#) and on [Going concern in councils](#). On the same day, the Commission Interim Chair wrote to council and IJB chief executives, introducing them to the guides and encouraging them to engage with auditors on the matters contained in them.

Issues affecting local government

Scottish Government

18. Given that the Covid-19 emergency has meant a significant number of matters originating from the Scottish Government since the last meeting of the Commission, this section is divided, for ease of reference, into the following sub-sections:
 - Local government general
 - Economy
 - Health and social care
 - Education
 - Transport
 - Communities
 - Business
 - Other matters
19. On 19 December, the UK and Scottish governments announced significant changes to response arrangements to Covid-19, as a result of identifying a new strain of Covid-19 that appears to have significantly higher transmission rates. In Scotland, this includes an imposition of Tier 4 restrictions to the entire mainland. The implications of this on much of the matters reported elsewhere in this section are not clear at the time of writing.

Local government general

20. On 3 December the Scottish Government published [figures](#) detailing numbers of additional support staff recruited by local authorities.
21. On 4 December the Scottish Government published [guidance](#) for local authority verifiers on changes to building standards legislation and guidance from 1 March 2021.

Economy

22. On 25 November the Scottish Government published the latest [GDP estimates](#) for September. They found that in September, Scotland's GDP is provisionally estimated to have increased by 1.6% compared to August, the fifth consecutive month of increasing GDP, but output remains 7.6% below the level in February prior to the direct impacts of the Covid-19 pandemic. In September there has been a growth in all the main sectors of the economy, but at a slower rate than over the summer months. GDP is provisionally estimated to have increased by 14.7% in quarter 3 as a whole (July-September).

Health and social care

23. On 28 November the Scottish Government [confirmed](#) more than 53,000 health and social care staff have received psychological support from the National Wellbeing Hub since it was launched in May. The hub helps people facing challenging situations at home or at work and includes digital programmes designed to help manage stress and reduce anxiety.
24. On 3 December the Scottish Government published [guidance](#) on financial support arrangements for social care providers.

Education

25. On 4 December the Scottish Government [announced](#) the holiday dates for Christmas and New Year will remain as planned. The Education Recovery Group considered the potential increase in social interaction between households over the festive period. The Deputy First Minister [wrote](#) to the Education & Skills Committee setting out the reasons for not extending the holidays.
26. On 9 December the Scottish Government announced the [replacement](#) of the Higher and Advanced Higher exams in 2021 with awards based on teacher judgement of evidence of pupil's attainment. The model will be based on the approach agreed for [National 5 awards](#). An exceptional one-off payment will also be made to teachers and lecturers critical to assessing and marking courses this year to recognise the additional workload.
27. On 9 December the Scottish Government announced [plans](#) for the return of students to campuses in January. College students should return as planned in line with local authority protection levels, but the return of university students will be staggered over six weeks. Undergraduate students will restart their studies at home and should only return to campus when asked to do so by their university. Students will be asked to voluntarily restrict their social interactions for two weeks before and after the return to student accommodation, and lateral flow testing will be offered on return.

Transport

28. On 10 December the Scottish Government [confirmed](#) a £49 million package for the Stornoway deep water terminal. The project, in partnership with Highlands & Islands Enterprise and Comhairle nan Eilean Siar, will create over 200 jobs and includes berthing facilities for cruise ships, cargo vessels and freight ferries, as well as unloading facilities for renewable energy components and development land for decommissioning.

Communities

29. On 28 November the Scottish Government announced an [increase](#) in funding available for the Affordable Housing Supply Programme from £300 million to £500 million.
30. On 1 December the Scottish Government published [key findings](#) from the Scottish house condition survey 2019. This includes updated fuel poverty rates, energy efficiency ratings, the condition of housing and the Scottish Housing Quality Standard.
31. On 4 December the Scottish Government [confirmed](#) regulations are to be introduced preventing evictions from rented properties from Friday 11 December to Friday 22 January. There will be exceptions in the case of serious anti-social behaviour. The Scottish Government has said it hopes the eviction ban will reduce the burden on local authorities, who have a duty to rehouse those made homeless through evictions.

Business

32. On 28 November the Scottish Government published non-domestic rates relief [statistics](#) for 2020. [Figures](#) show 74% of non-domestic reports were in receipt of a relief other than the 1.6% universal relief as of 1 July, an increase from 64% as of 31 May 2019. The total value of all reliefs awarded as of 1 July was £1,679 million, of which £965m was attributable to reliefs introduced to support businesses through the Covid-19 pandemic.
33. On 30 November the Cabinet Secretary for Finance delivered a speech at the SNP Conference and announced new policy –
 - an additional £10 million will be allocated this year to help an estimated 2000 small and medium enterprises reap the benefits of investment in digital.
 - Highlands and Islands Enterprise will be allocated £800,000 to extend its Digital Enablement Grant scheme to reach more businesses in the Highlands and Islands.
 - the Data Lab will receive £1 million to help businesses to invest in more advanced technologies such as data analytics and artificial intelligence.
34. On 3 December the Scottish Government announced the [three core missions of the Scottish National Investment Bank](#) (SNIB). The bank should drive the transition to net-zero; promote inclusive growth through investment in employment, housing, education and local generation; and invest in innovation to address demographic change, raise skill levels and develop a healthier population.
35. On 10 December the Finance Secretary Kate Forbes [confirmed](#) that businesses across Scotland will benefit from a new £185 million package of targeted coronavirus support, following discussions with a range of campaign groups. Among the support announced was £60 million to be provided to the tourism sector, one-off grants totalling £15 million for mobile close contact services, £6 million for coach companies and tour operators and a £19 million fund for taxi drivers. In addition, there will be one-off payments of £2,000 or £3,000 to hospitality businesses in January to help them deal with the traditional post-Christmas dip in demand, depending on rateable value.

Covid-19 measures

36. On 1 December the Scottish Government announced that it was [extending](#) eligibility of the self-isolation payment from 7 December to parents on low incomes with children self-isolating and for those eligible for Universal Credit who may not have applied yet.
37. On 2 December the Scottish Government published the second overview [report](#) of the range of poverty and equality impacts in relation to the Phase 3 measures that were taken in following the route map out of the coronavirus pandemic.
38. On 3 December the Scottish Government [confirmed](#) Covid-19 vaccinations will start on Tuesday 8 December. The vaccine will be transported to 23 locations across Scotland in temperature-controlled lorries. Those giving the vaccination will be vaccinated first, followed by the groups that have been recommended by the Joint Committee on Vaccination & Immunisation.
39. On 4 December the Scottish Government published a [brief update](#) on the Covid-19 legislation that is currently in force.
40. On 8 December the first vaccinations against Covid-19 in Scotland were [given](#) to those carrying out the vaccination programme. Initial supplies of the Pfizer vaccine have been arriving at NHS boards throughout the weekend and are being stored at the required

ultra-low temperature.

41. On 8 December the First Minister announced that the [11 council areas in Tier 4 will move to Tier 3 from 6pm on Friday 11 December](#). Shops in those areas can re-open again from 06:00 on the same day. Angus, Inverclyde and Falkirk will move from Tier 3 to Tier 2, while Dumfries & Galloway and Borders councils will move down a level to Tier 1. Travel restrictions will remain in place, meaning people living in Tier 3 and 4 areas should not travel outside their council area except for urgent reasons.
42. On 11 December the Scottish Government confirmed that the four UK CMOs have advised that the [self-isolation period](#) can be reduced from 14 to ten days from Monday. This applies to people asked to isolate as contacts and those returning from countries that are not exempt. It will have no impact on the self-isolation payment.

Other matters

43. On 28 November the Scottish Government confirmed that it will [set out](#) how it intends to support the Paris Agreement goal of preventing temperature rises of more than 1.5 degrees by publishing its own Nationally Determined Contribution (NDC) ahead of COP26 in Glasgow next November. The indicative NDC will follow the government's update to the 2018 climate change plan due to be published in December.
44. On 30 November the First Minister delivered a speech at the SNP Conference and announced new policy –
 - £100 million will be provided for the [winter plan for social protection](#), which would be used to bridge the gap during winter with a £100 cash grant for families in receipt of free school meals
 - provided details on the new [Pathway to Apprenticeships](#) programme, which includes an apprenticeship employment grant and payments for employers taking on apprentices.
 - a [one-off payment of £500](#) will be given this financial year for those working in NHS frontline primary care, adult social care sector, hospice and palliative care sector, and residential childcare settings.
45. On 1 December the Scottish Government published the second [annual report](#) of the Scottish fuel poverty advisory panel and the Scottish fuel poverty partnership forum.
46. On 9 December the Scottish Government [published](#) its report about preventing violence against women and girls. It presents robust international evidence on what works to preventing violence before it happens. The [report](#) assesses the effectiveness of primary prevention interventions, highlighting moderating factors for their successful implementation.
47. On 10 December the Scottish Government [announced](#) £3.3 million to help meet the needs of those affected by poverty at Christmas and in the new year. The money forms part of the £100 million winter support package announced by the First Minister last month. The £3.3 million will support those most in need of help, including lone parents, families with a disabled child or young person, kinship carers, care leavers and families with a loved one in prison. Nine charities will receive funding to support their work, or to distribute to grass-roots organisations.
48. On 10 December the Scottish Government published a 2020 [progress report](#) on the Fairer Scotland Action Plan, detailing the achievements and ongoing work in relation to the plan first published in 2016. The report also includes an update on the actions taken in relation to two reports published by the independent poverty & inequality advisor, *Shifting the Curve* and the *Life Chances of Young People in Scotland*.

49. On 10 December the Scottish Government announced a [£55 million package to help sporting organisations](#) deal with lost ticket revenue due to the pandemic. The funding will comprise grants and low-interest loans, including £30 million for Scottish Football at all levels of the game. Scottish Rugby will benefit from £20 million, alongside funding for basketball, netball, motor sport, horse racing and ice hockey, including support for ice rinks that support Scotland's world-class curling programmes as well as recreational and professional skating.

Scottish Parliament

50. On 4 December the Scottish Parliament Information Centre (SPICe) published a [briefing](#) on adult social care and support in Scotland. The briefing includes information on the history, key legislation and policy to help explain the system that comprises adult social care and support. It also includes data from key sources and a summary of written evidence provided to the Health & Sport Committee's social care inquiry in 2020. Audit Scotland and the Auditor General were mentioned.

Parliamentary Committee News

Public Audit and Post Legislative Scrutiny Committee

51. On 28 November the Convenor of the Committee, [Jenny Marra MSP](#), [announced that was standing down as MSP at the 2021 Scottish Parliament election](#). Ms Marra serves as the Labour MSP for North East Scotland.
52. On 2 December it was confirmed that Anas Sarwar MSP will [remain](#) Acting Convener of the Public Audit and Post-legislative Scrutiny Committee until at least 7 December.
53. On 3 December the Committee has [wrote](#) to the Education & Skills Committee on the joint Auditor General and Accounts Commission performance audit on [early learning and childcare](#).
54. On 3 December the Committee published [responses from local authorities](#) about the [Control of Dogs \(Scotland\) Act 2010](#).
55. On 3 December the Committee held an evidence session on [managing information and communications technology projects](#).

Local Government and Communities Committee

56. On 1 December the Minister for Housing [wrote](#) to inform the Committee of the increase in funding of the Affordable Housing Supply Programme from £300 million to £500 million.
57. On 1 December the Committee published a [report](#) recommending the Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 be approved.
58. On 2 December the Committee
- Took evidence from the Cabinet Secretary for Communities and Local Government on the European Charter of Local Self-Government (Incorporation) (Scotland) Bill. [COSLA](#) welcomed the support that the Cabinet Secretary apparently expressed for this Bill.
 - Continued its post-legislative scrutiny of parts 3 and 5 of the Community Empowerment (Scotland) Act 2015.
59. On 9 December the Minister for Housing [wrote](#) to the Committee to advise that there should be no change to the definition of a factor in the Property Factors (Scotland) Act

2011. However, a modification order will be laid to make a smaller change to the definition in respect of property factors who have been removed from the register to ensure they are bound by the code while outstanding cases are heard by the first tier tribunal.

Finance and Constitution Committee

60. On 3 December the Committee has published [responses](#) from each Scottish Parliament Committee on the impact of Brexit on devolution.
61. On 7 December the Committee published its pre-budget scrutiny [report](#). It concluded greater access to borrowing for devolved governments during times of national emergency should be considered by HM Treasury to enable them to tailor their respective spend and policy responses to the current pandemic and economic recovery. The unanimously agreed reports says the Fiscal Framework has protected Scotland's budget from a UK-wide economic shock this year, but an imbalance has become apparent which results in the Scottish Government being dependent on policy decisions at a UK level when determining its own Covid-19 related spending and policies. Audit Scotland was mentioned.

Covid-19 Committee

62. On 26 November the Committee took evidence from the Cabinet Secretary for the Constitution, Europe and External Affairs on [Subordinate Legislation](#).
63. On 3 December the Committee took evidence from the Deputy First Minister and Cabinet Secretary for Education and Skill on the [Scottish Government's preparedness for key issues that lie ahead in its response to Covid-19 during the winter months](#).

Other committees

64. On 9 December the Rural Economy & Connectivity Committee published its [report](#) on the findings from the inquiry into construction and procurement of ferry vessels in Scotland. The inquiry was launched following Ferguson Marine Engineering Limited (FMEL) being taken into public ownership and delays to two new hybrid ferries. In the report, the [committee notes](#) evidence taken "exposed a lack of robust due diligence" on the part of procurement agency Caledonian Maritime Assets Ltd. Audit Scotland was mentioned in the report and the press release linked above.
65. On 10 December the Justice Committee published its [report](#) about the Hate Crime and Public Order (Scotland) Bill. Although members support the bill's general principles, they unanimously agreed this was conditional on the government agreeing to make further changes to the legislation.

Local government news

66. On 4 December Argyll and Bute Council presented a [report to its Policy and Resources Committee](#) outlining the options to meet an estimated funding gap of £6 million in 2021/22. The council will identify more opportunities for savings over the coming months, with options going to full Council for budget setting in February 2021.
67. On 10 December Unison Scotland launched their ['No Going Back to Normal'](#) campaign. This campaign warns that council services will be removed if the Scottish Government doesn't invest further in local services.

COSLA

68. On 1 December, in partnership with the Scottish Government, COSLA published the

[No One Left Behind – Delivery Plan](#). This outlines the shared ambition to deliver a Scottish approach to employability that focuses on the needs of the individual first and foremost.

Improvement Service

69. On 9 December the Improvement Service published the [annual National Instrumental Music Survey](#). This contains information about instrumental music services (IMS) across Scotland including tuition fees, concessionary rates, instrument hire and loan policies, pupil numbers, cost of services, instructor numbers and additional activities. In 2020, services have been heavily disrupted by Covid-19 with lessons often delivered remotely to over 56,000 pupils across Scotland. There has also been an increase in concessions to tuition fees with over a third of pupils receiving some sort of discount, and all pupils in receipt of Free School Meals or in receipt of an equivalent state benefit entitled to free tuition.

Scrutiny, inspection, regulatory and related bodies

Scottish Public Ombudsman (SPSO)

70. The [SPSO's Newsletter – November](#) outlines investigation reports, recent SPSO news and highlights emerging issues. More information on the SPSO's work, including detailed investigations and decision reports, is available on the [Our findings](#) webpage. The Commission's Financial Audit and Assurance Committee will consider more detailed intelligence from the SPSO on a six-monthly basis at its next meeting.

Scottish Housing Regulator (SHR)

71. On 25 November the SHR published updated [advisory guidance for RSL governing bodies](#) during Covid-19.

Other UK audit bodies

72. On 30 November the National Audit Office (NAO) published its [report](#) on whether the UK Government's approach to managing the risks of flooding and coastal erosion is achieving value for money. It found the Environment Agency is on track to meet the government's aim to better protect 300,000 homes and it has also secured more than £500m of partnership funding to supplement the programme. However, the report found that Defra's focus on the homes better protected target has not necessarily produced the best return on investment. NAO has also published a [data visualisation](#) tool to accompany the report.
73. On 30 November Audit Wales created a new [data tool](#) showing the additional spend and the current financial positions for each NHS Wales' body due to the pandemic. The tool demonstrates that NHS Wales has spent an additional £501m dealing with Covid-19 midway through the year. Two key areas of spend were PPE with £130m and staffing with £109m. The tool reveals these staffing costs varied across health boards through a mixture of overtime, agency staff, students and returners.
74. On 1 December the Northern Ireland Audit Office (NIAO) comptroller & auditor general, Kieran Donnelly published his [report](#) on managing children who offend. The report is a follow-up to a 2017 report, which highlighted the lack of a specific strategy to co-ordinate the youth justice system, as well as deficiencies around measuring the performance and cost effectiveness of services. The follow-up report finds the successful reform of the youth justice system is at risk if fundamental issues in investment are not addressed.

75. On 4 December the NAO published its [report](#) investigating the Department for Education's free school meals voucher scheme. The report details the initial difficulties for schools in England seeking to register for the scheme and that its overall cost is expected to exceed the initial maximum estimate of £384 million.
76. On 8 December the NAO published its achieving net-zero [report](#); highlighting the challenges for the UK Government in achieving its net-zero greenhouse gas emissions target by 2050. The report details that the Department for Business, Energy & Industrial Strategy, alongside the other departments involved, is yet to put in place all the essential components for effective cross government working, such as integrated planning and progress monitoring, and processes to manage interdependencies, to ensure all of government steps up to this challenge.
77. On 10 December the NAO published its [report](#) on digital services at the border, assessing the Home Office's progress in delivering the Digital Services at the Border programme. The report found that between 2014 and 2019, the Home Office did not achieve value for money against its plans to deliver the programme and it did not deliver the programme by its original timetable of March 2019, with only one of the planned three systems in live operation at that point. NAO agreed with the decision made in July 2019 to reset the programme as it provided a more realistic delivery plan; however, the reset decision has extended the programme's delivery timescale by three years and the additional cost to the taxpayer of not delivering to its original timetable is £173 million.

UK Government

78. On 1 December the Department of Health & Social Care published guidance on local authority restrictions in [Tier 1](#), [Tier 2](#) and [Tier 3](#). The UK Government has also [set out](#) the evidence and analysis in relation to Covid-19 and the health, economic and social effects of the government's tiered approach. A [government prospectus](#) on community testing in Tier 3 areas has also been published. Local areas can [apply for support](#) for community testing and will be asked to consider incentives to encourage people to take part in programmes.
79. On 4 December the UK Government [opened](#) a new walk-through coronavirus testing centre at Bruce House Car Park in Arbroath.
80. On 8 December the UK Government published a [report](#) on the Vaccines Taskforce (VTF), highlighting the VTF's strategy, goals and achievements. The report found the VTF acted "decisively and at great pace" in the face of the pandemic to secure access to 357 million doses of potential Covid-19 vaccines for the UK. Other key successes highlighted in the report include the creation of the first citizen registry of over 360,000 volunteers to join vaccine trials, the human challenge studies and the strategic investment to enhance the UK's vaccine research and manufacturing infrastructure.
81. On 9 December the UK Government [announced](#) a £4 million fund for community projects to reduce loneliness in the coming months.

Other UK news

82. On 2 December the Medicines & Healthcare products Regulatory Agency (MHRA) [approved](#) the Pfizer/BioNTech coronavirus vaccine for safe use and the roll out could begin next week. The government has [accepted](#) the recommendation and the Joint Committee on Vaccinations & Immunisations will shortly publish its final advice for the priority groups to receive the vaccine. This group is to include care home residents, health and care staff, the elderly and the clinically extremely vulnerable. The vaccine offers up to 95% protection against Covid-19 and requires two doses 21 days apart. The UK has ordered 40 million doses and around ten million should be available soon.

83. On 2 December the Public Accounts Committee published a [report](#) on Whitehall planning for EU exit, concluding that with preparations costing £4.4 billion and involving 22,000 civil servants and paid consultants, the UK still faces a risk of “serious disruption and delay at the short Channel crossings” when the transition period ends in four weeks. The report also believes that despite these risks, the government still only seems to be taking “limited responsibility” for that readiness.

Conclusion

84. The Commission is invited to consider and note this report.

Paul Reilly
Secretary to the Commission
21 December 2020

APPENDIX 1: Accounts Commission reports in past 12 months – downloads

Report	Date	Report downloads	Podcast downlds
Best Value Assurance Report: The City of Edinburgh Council	26 Nov 20	337 (n/a)	
Covid-19 Strategic Scrutiny Group	5 Nov 20	419 (n/a)	n/a
Best Value Assurance Report: Aberdeenshire Council	22 Oct 20	489 (+131)	n/a
Best Value Assurance Report: Dundee City Council	29 Sept 20	652 (+395)	n/a
Best Value Assurance Report: Moray Council	27 Aug 20	1,163 (+93)	n/a
Accounts Commission annual report 2019/20	2 July 20	332 (*)	n/a
Best Value Assurance Report: North Ayrshire Council	30 June 20	845 (+72)	n/a
Local government in Scotland Overview 2020	23 June 20	1,222 (+166)	n/a
Equal pay in councils - Impact report	9 June 20	547 (+50)	n/a
Best Value Assurance Report: Argyll and Bute Council	21 May 20	829 (+57)	n/a
Affordable housing	9 April 20	2,070 (+344)	n/a
The 2018/19 audit of Renfrewshire Council: Report on accounts closure	24 Mar 20	260 (*)	n/a
Early learning and childcare: follow-up	3 Mar 20	2,190 (+190)	149 (*)
2018/19 audit of Fife IJB	27 Feb 20	459 (*)	n/a
2018/19 audit of Glasgow City Council: Update on equal pay settlement	6 Feb 20	402 (*)	n/a
Privately financed infrastructure investment	28 Jan 20	1,712 (+85)	216 (*)
Highland Council: Best Value Assurance Report	23 Jan 20	1,699 (*)	365 (*)
Scotland's City Region and Growth Deals	16 Jan 20	2,595 (+152)	178 (*)
Scotland's City Region and Growth Deals - Supplement	16 Jan 20	295 (*)	n/a
Self-directed support: 2017 progress report - impact	17 Dec 19	671 (*)	n/a
Local government in Scotland: Financial overview 2018/19	17 Dec 19	4,014 (+316)	308 (*)

Key:

- (x) Increase in numbers since last month
- * This figure is below 30
- n/a Not applicable.

APPENDIX 2 – Accounts Commission social media engagement data

	Followers*	Posting views	Video views	Links accessed	Retweets	Likes	Replies
Jan	491 (+18)	22,500	272	69	63	51	1
Feb	503 (+12)	12,500	11	56	52	25	1
Mar	520 (+17)	13,100	11	29	129	23	1
Apr	526 (+6)	3,400	1	7	4	2	1
May	539 (+13)	7,700	177	135	14	43	0
Jun	561 (+22)	5,000	1,900	53	24	45	2
Jul	583 (+22)	12,600	408	19	30	86	4
Aug	590 (+7)	7,100	129	27	18	18	0
Sep	605 (+15)	9,700	607	82	35	46	2
Oct	617 (+12)	10,700	526	34	26	34	0
Nov	639 (+22)	23,400	730	106	49	53	3

increase on previous month shown in brackets