

493rd meeting of the Accounts Commission for Scotland

Thursday 10 November 2022, 10.15 am

**by video conference, in the offices of Audit Scotland, 102 West Port, Edinburgh and
via public livestream**

Agenda

1. Apologies for absence

2. Declaration of connections

3. Order of business

The Chair seeks approval of business, including proposing taking items 11 to 14 in private (* see note).

Business requiring decisions in public

4. Minutes of meeting of 8 September 2022

5. Audit Scotland Board update

Report by the Secretary.

6. Service user engagement including youth panel

Report by the Executive Director of Performance Audit and Best Value.

Business for information in public

7. Secretary's update report

Report by the Secretary.

8. Chair's update report

Report by the Chair.

9. Interim Controller of Audit's update report

Report by the Interim Controller of Audit.

Any other public business

10. Any other public business

The Chair will advise if there is any other public business to be considered by the Commission.

Business requiring decisions in private

11. Procuring external quality assurance 2022-28

Report by the Director, Audit Quality and Appointments.

12. Integration Joint Boards Financial Analysis 2021/22: scope

Report by the Executive Director of Performance Audit and Best Value.

13. Gender pay gap reporting across the public sector

Report by the Executive Director of Performance Audit and Best Value and Interim Controller of Audit.

Any other private business

14. Any other private business

The Chair will advise if there is any other business to be considered by the Commission in private.

* It is proposed that items 11 to 14 be considered in private because:

- Item 11 requires the Commission to discuss confidential commercial and contractual matters.
- Items 12 and 13 require the Commission to discuss the scope of publications which may require consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 14 may be required if there are any confidential matters that require to be discussed out with the public domain. The Chair will inform the meeting in public at the start of the meeting if this item is required and what it covers.

MEETING: 10 NOVEMBER 2022

REPORT BY: SECRETARY TO THE COMMISSION

MINUTES OF PREVIOUS MEETING

Introduction

1. This paper presents for the Commission's approval the draft minutes of the previous meeting of the Commission along with a summary of matters arising from those minutes.

Minutes

2. The minute of the previous meeting is in **Appendix 1**. A summary of matters arising from the September Commission meeting is attached in **Appendix 2**.
3. Members should note that the action tracker – available on the member SharePoint site and also provided to members on a monthly basis – provides updates on progress from previous meetings.

Conclusion

4. The Commission is asked to:
 - a) Approve the attached draft minute of its previous meeting.
 - b) Note the summary of the matters arising, as well as any other updates provided at today's meeting.

Paul Reilly
Secretary to the Commission
1 November 2022

APPENDIX 1

Minutes of the 492nd meeting of the Accounts Commission held via 'hybrid' (in-person and online) meeting, in the offices of Audit Scotland at 102 West Port, Edinburgh and online on Thursday 8 September 2022 at 9.30am.

PRESENT: William Moyes (Chair)
Andrew Burns
Andrew Cowie
* Sophie Flemig
Sheila Gunn
Christine Lester
Tim McKay
Stephen Moore
Sharon O'Connor
Geraldine Wooley

* Online attendance

IN ATTENDANCE: Paul Reilly, Secretary to the Accounts Commission
John Cornett, Executive Director of Audit Services
Elaine Boyd, Director of Audit Quality and Appointments (AQA) (item 16)
Michelle Borland, Business Manager, PABV (item 7)
Ray Buist, Senior Auditor, Audit Services (items 6 and 12)
Adam Bullough, Audit Manager, PABV (item 13)
Carol Calder, Audit Director, PABV (items 13 and 15)
Veronica Cameron, Senior Auditor, PABV (items 6 and 12)
Blyth Deans, Audit Manager, PABV (item 13)
Gemma Diamond, Audit Director, PABV (item 7)
Chris Holgate, Audit Officer, PABV (items 6 and 12)
Brian Howarth, Audit Director, Audit Services (items 6 and 12)
Leigh Johnston, Senior Manager, PABV (item 7)
Paul O'Brien, Senior Manager, Professional Support (item 14)
Owen Smith, Senior Manager, AQA (item 16)
Peter Worsdale, Audit Manager, PABV (items 6 and 12)

<u>Item</u>	<u>Subject</u>
1.	Apologies for absence
2.	Declaration of connections
3.	Order of business
4.	Minutes of meeting of 11 August 2022
5.	Minutes of meetings of Commission committees of 25 August 2022
6.	Best Value Assurance Report: Comhairle nan Eilean Siar
7.	Strategy and work programme: work programme update
8.	Secretary's update report
9.	Chair's update report
10.	Interim Controller of Audit's update report
11.	Any other public business
12.	Best Value Assurance Report: Comhairle nan Eilean Siar (in private)
13.	Local government financial bulletin 2021/22 and local government overview 2023: scope (in private)
14.	Planning guidance: 2022/23 annual audits (in private)
15.	Strategic Scrutiny Group update – purpose and direction (in private)
16.	Audit appointment changes: 2021/22 audits (in private)
17.	Any other private business (in private)

1. Apologies for absence

It was noted that no apologies for absence had been received.

2. Declaration of connections

There were no connections declared.

3. Order of business

It was agreed that the following items be considered in private:

- Item 12 required the Commission to consider actions in relation to a report by the Interim Controller of Audit. The Commission is then obliged by statute to inform the appropriate council of its decisions, which the Commission does before making the decision public.
- Item 13 required the Commission to discuss the scope of publications which may have required consideration of confidential policy matters in advance of audit work and subsequent publication.
- Item 14 required the Commission to consider draft planning guidance in advance of its publication, which may have required consideration of confidential policy matters.
- Item 15 required the Commission to consider confidential policy matters.
- Item 16 required the Commission to consider matters in relation to the appointment of auditors, which may have required consideration of confidential contractual matters.

The Chair advised that there was no business for item 17.

4. Minutes of meeting of 11 August 2022

The Commission considered a report by the Secretary presenting the minutes of the meeting of 11 August 2022, including a summary of business arising from those minutes.

The Commission:

- Approved the minutes as a correct record, subject to revising the minute of the Performance Audit Committee to include the attendance of Geraldine Wooley.

Action: Secretary

- Noted the summary of the matters arising.

5. Minutes of Commission committees meetings of 25 August 2022

The Commission considered a report by the Secretary presenting the minutes of the meetings of the Commission's committees of 25 August 2022.

The Commission:

- Approved the minutes as a correct record.
- Approved the following recommendation of the Financial Audit and Assurance Committee:
 - That workforce planning in Scottish local government be considered for inclusion in the work programme.

Action: Executive Director of PABV

- Approved the following recommendations of the Performance Audit Committee:
 - That future audit and audit reporting work in relation to social care ensure:
 - That promotion of the work include being directed at legislators and policymakers
 - That service user focus and involvement be given high priority.

Action: Executive Director of PABV

- That opportunities to articulate and promote the Commission's position on social care be maximised.

Action: Secretary and Audit Scotland Communications Manager

- That it seek opportunities to engage with the Scottish Parliament's Health and Sport Committee (and other Parliamentary committees as appropriate) on the National Care Service Bill.

Action: Executive Director of PABV and Secretary

6. Best Value Assurance Report: Comhairle nan Eilean Siar

The Commission considered a report by the Secretary presenting the Interim Controller of Audit's Best Value Assurance Report on Comhairle nan Eilean Siar.

Commission members raised several questions and points of clarification from the audit team and the Executive Director of Audit Services on the report in the following areas:

- Housing and depopulation (Sheila Gunn).
- Strategic improvement planning (Sophie Flemig).
- Medium and long-term financial planning (Andrew Burns).
- Management vacancies and capacity (Christine Lester).
- Strategic decision-making and responsibilities (Andrew Cowie).
- Workforce planning (Andrew Cowie).
- Strategic prioritisation (Andrew Cowie).
- Comhairle funding (Tim McKay).
- Integration Joint Board performance (Stephen Moore).
- Coherence and prioritisation in strategic planning (Sharon O'Connor and Geraldine Wooley).
- Depopulation (Christine Lester).
- Crown Estate funding (Christine Lester).
- Elected member and officer leadership (William Moyes).

Following discussion, the Commission agreed to consider in private how to proceed.

7. Strategy and work programme: work programme update

The Commission considered a report by the Executive Director of PABV proposing the latest update to the joint Commission and Auditor General for Scotland work programme.

During discussion, the Commission:

- Agreed to note advice from the Executive Director of Audit Services, in response to a point by Tim McKay, that further information would be provided on how budget information will support Commission decisions around future audit products.

Action: Executive Director of PABV

- Agreed to note advice from the Audit Director, PABV, in response to a query from Tim McKay, that impact information would be reported to the Commission by the end of the year.

Action: Executive Director of PABV

- Agreed, in response to a point by Stephen Moore, that the Commission's approach to audit and business risk ensure appropriate agility.

Action: Secretary and Executive Director of PABV

- Agreed, in response to a point by Stephen Moore, to note the strategic importance of future work in relation to City Region and Growth Deals, and thus its interest in the outcome of the Executive Director's ongoing review of developments in this regard.

Action: Executive Director of PABV

- Agreed, in response to a point by Stephen Moore, to note the strategic importance to the Commission of ensuring emphasis on reporting on outcomes in its future work on social care.

Action: Executive Director of PABV

- Agreed, in response to a point by Andrew Cowie, to note the strategic importance to the Commission of it being aware of how audited bodies respond to findings and recommendations of other scrutiny and inspection bodies.

*Action: Executive Director of PABV
and Interim Controller of Audit*

- Agreed, in response to a point by Andrew Cowie, to note the importance to the Commission of being aware of up-to-date intelligence on the development of the proposed National Care Service.

Action: Executive Director of PABV

- Agreed further in this regard to note advice from Christine Lester that she would consider how the Performance Audit Committee consider this matter.

Following discussion, the Commission:

- Noted the progress delivering the work programme from June 2022 to August 2022.
- Endorsed the planned products up to March 2023 and the audit work currently planned to 2024.
- Agreed the proposed changes to the programme.

Action: Executive Director of PABV

- Agreed to delegate to the Chair and Interim Deputy Chair final approval for this update at a joint meeting with the AGS on 14 September 2022.

Action: Executive Director of PABV

- Agreed to have a strategic review of the work programme at its December meeting.

Action: Executive Director of PABV

- Noted the progress outlined in the update report about children and young people's mental health and that progress will continue to be monitored closely as part of the new approach to impact monitoring and evaluation, to help inform any future work in this area.

Action: Executive Director of PABV

- Agreed that further information be provided on how the Commission engages with young people in the development of its work programme, in order to consider endorsement of any proposal around a youth panel initiative.

Action: Secretary and Executive Director of PABV

8. Secretary's update report

The Commission considered a report by the Secretary providing an update on significant recent activity relating to local government and issues of relevance or interest across the wider public sector.

The Commission noted advice from the Secretary that, in line with the approach agreed with Commission members, members had been given the opportunity to provide queries on the Secretary's report in advance of the meeting, a response to which he would circulate to members.

Following discussion, the Commission:

- Agreed not to respond to the Scottish Government consultation highlighted in paragraph 29.
- Noted the report.

9. Chair's update report

The Commission considered and noted a report by the Chair providing an update on recent and upcoming activity.

10. Interim Controller of Audit's update report

The Commission considered and noted a report by the Interim Controller of Audit providing an update on recent and upcoming activity.

11. Any other public business

The Chair, having advised that there was no business for this item, closed the public part of the meeting.

The livestream of the meeting was stopped at this point.

12. Best Value Assurance Report: Comhairle nan Eilean Siar (in private)

The Commission discussed how to proceed in relation to the Interim Controller of Audit's Best Value Assurance Report on Comhairle nan Eilean Siar.

Following discussion, the Commission agreed:

- To make findings to be published on 29 September 2022.

Action: Secretary

- That the Interim Controller of Audit provide further information on the reporting of progress by the Comhairle against its Best Value duty in the annual audit.

Action: Interim Controller of Audit

13. Local Government Financial Bulletin 2021/22 and Local Government Overview 2023: scope (in private)

The Commission considered a report by the Executive Director of PABV seeking the approval of the proposed scope for the Local Government Financial Bulletin 2021/22 and Local Government in Scotland: Overview 2023 (LGO 2023).

During discussion, the Commission:

- Noted advice from the Audit Manager (Adam Bullough) on developments with the Local Government Benchmarking Framework.
- Agreed the importance of making links between these reports and forthcoming Best Value thematic work on elected member leadership.

Action: Executive Director of PABV

Following discussion, the Commission:

- Approved the scope of work for the Local Government Financial Bulletin 2021/22, subject to the audit team considering the points raised in discussion.

Action: Executive Director of PABV

- Approved the scope of work for the LGO 2023, subject to the audit team considering the points raised in discussion.

Action: Executive Director of PABV

- Approved the scope flyer.

Action: Executive Director of PABV

14. Planning guidance: 2022/23 annual audits (in private)

The Commission considered a report by the Secretary seeking the Commission's endorsement of the consultation draft of guidance for auditors on planning annual audits as it applies to local government auditors for the 2022/23 audit year.

During discussion, the Commission:

- Noted advice from the Secretary, in response to a point by Stephen Moore, that he would liaise with the Director of Audit Quality and Appointments (AQA) around the reporting to the Commission of the content and coverage of auditors' annual audit plans.

Action: Secretary

Following discussion, the Commission:

- Endorsed the draft of the guidance as a basis for consultation with auditors, subject to the drafting team considering the points raised in discussion.

Action: Senior Manager, Professional Support

- Agreed to delegate final sign off of the guidance to the Chair (subject to the option

available of further discussion by the Commission if the consultation requires significant change to the Commission's requirements).

Action: Senior Manager, Professional Support

- Noted that the Chair would present the published planning guidance to a conference of appointed auditors in October, setting out the Commission's expectations.

15. Strategic Scrutiny Group update – purpose and direction (in private)

The Commission considered a report by the Secretary to the Strategic Scrutiny Group (SSG) setting out the findings of a survey of SSG members and proposing the future direction and purpose of the SSG and Operational Scrutiny Group (OSG).

During discussion, the Commission:

- Agreed, in response to a point by Stephen Moore, that suitable priority be given to ensuring prominence to the outputs from the Commission's local government scrutiny co-ordination work.

Action: Secretary to SSG and Secretary to Commission

- Further in this regard, agreed, in response to a point by Christine Lester, that such priority particularly apply to work around health and social care services.

Action: Secretary to SSG and Secretary to Commission

Following discussion, the Commission:

- Agreed the proposals.

Action: Secretary to SSG and Secretary to Commission

- Agreed the next steps, including engaging with the Convention of Scottish Local Authorities (COSLA), Society of Local Authority Chief Executives (SOLACE) and Scottish Government ministers and civil servants.

Action: Secretary to SSG and Secretary to Commission

16. Audit appointment changes: 2021/22 audits (in private)

The Commission considered a report by the Director of AQA proposing changing the approach by which the Commission discharges its duty to appoint auditors in Audit Scotland.

Following discussion, the Commission:

- Agreed to revoke the previous arrangements in this regard.
- Approved the proposal for AQA to bring a single paper each year listing all appointments and identifying any recommended changes.
- Noted that discussions are progressing between the Director of AQA and the Secretary to the Commission on how to manage any in year appointment changes.
- Approved the 2021/22 audit appointments set out in the report.
- Revoked the appointment of Audit Scotland's previous Director of Audit Services Fiona Kordiak following her retirement.

Actions: Director of AQA

17. Any other private business

The Chair, having advised that there was no business for this item, closed the meeting.

Close of meeting

The meeting closed at 1.05pm.

MEETING: 10 NOVEMBER 2022

REPORT BY: SECRETARY TO THE COMMISSION

AUDIT SCOTLAND BOARD UPDATE

Purpose

1. This report provides an update on the business of the Audit Scotland Board.

Background

2. Audit Scotland is established in statute to “provide such assistance and support as the Auditor General and the Accounts Commission require in the exercise of their respective functions and, in particular, is to provide them, or ensure that they are provided, with the property, staff and services which they require for the exercise of those functions”.¹
3. Audit Scotland (i.e. its Board) consists of the Auditor General for Scotland, the Chair of the Commission, and three other members.² These three members, including a Chair, are appointed by the Scottish Commission for Public Audit.³
4. As well as being a member of Audit Scotland’s Board, the Commission Chair is also a member of its two committees, the Audit Committee and the Human Resources and Remuneration Committee.
5. In [Public Audit in Scotland](#)⁴, the Commission, the Auditor General for Scotland and Audit Scotland set out how they together deliver public audit in Scotland. They state that “by working together and each fulfilling our distinct roles, the Auditor General, the Accounts Commission and Audit Scotland will ensure a strong system of public audit works to support transparency and promote improvement in the performance of public bodies.”
6. To this end, the Commission at its meetings considers for its interest the business of Audit Scotland Board.

Current Board business

7. This report provides the Commission with the latest available minutes from the meeting of the Audit Scotland Board, in this case the meeting of 1 June 2022. They are attached in Appendix 1.
8. The most recent meeting of the Board was on 28 September 2022, but the minutes of this meeting are not yet publicly available as they are yet to be ratified by the Board. They will be available after the next Board meeting on 23 November 2022 and considered by the Commission at its December meeting.

¹ Public Finance and Accountability (Scotland) Act 2000, Section 10(3).

² Public Finance and Accountability (Scotland) Act 2000, Section 10(2).

³ The Scottish Commission for Public Audit was established under Section 12 of the Public Finance and Accountability (Scotland) Act 2000 and is made up of 5 MSPs. Its main areas of responsibility are to (a) examine Audit Scotland’s proposals for the use of resources and expenditure and report on them to the Parliament; (b) appoint an auditor to audit the accounts of Audit Scotland; (c) lay these accounts and auditor’s report before the Parliament; and (d) appoint three of the five members of Audit Scotland’s Board, including its Chair.

⁴ *Public Audit in Scotland*, Accounts Commission, Auditor General and Audit Scotland, May 2015.

9. The Commission has agreed however that the agenda for the most recent Board meeting be provided (even if the minute is not yet available). The agenda is attached in Appendix 2. The Chair will provide a verbal update on any relevant business for members' interest and invites questions from members to this end.

Conclusion

10. The Commission is invited to consider this update for its interest and seek further information from the Chair as appropriate.

Paul Reilly
Secretary to the Commission
31 October 2022

Minutes Board



Wednesday 1 June 2022 at the conclusion of the
Audit Committee
Audit Scotland by Microsoft Teams

Present:

Alan Alexander (Chair)
Stephen Boyle
Colin Crosby
Jackie Mann
William Moyes

Apologies:

There were no apologies.

In attendance:

Martin Walker, Acting Director of Corporate Services
Mark MacPherson, Audit Director, Performance Audit and Best Value
Parminder Singh, International Liaison Manager
Gayle Fitzpatrick, Corporate Governance Manager
Elaine Boyd, Associate Director, Audit Quality and Appointments
Owen Smith, Senior Manager, Audit Quality and Appointments
Simon Ebbett, Communications Manager

1. Private meeting of Board members

No private meeting was held.

2. Welcome and apologies

Martin Walker, Acting Director of Corporate Services, joined the meeting.

The Chair welcomed attendees to the meeting.

3. Declarations of interest

There were no declarations of interest.

4. Order of business and items to be taken in private

It was noted that several items of business had been considered in detail by the Audit Committee at its meeting immediately before this meeting of the Board and that all members were present at that meeting.

It was also agreed that items would be considered in a different order to that set out on the agenda to support the effective conduct of business and to accommodate the availability of members and officers.

The Chair invited members to agree agenda items 21, 22, 23 and 24 be considered in private for the reasons stated on the agenda. The members agreed.

5. Governance statement and certificate of assurance 2021-22 (Agenda item 16)

The Board approved the Governance Statement and Certificate of Assurance 2021/22 for 2022 as per the recommendation of the Audit Committee (at item 14) at the Audit Committee meeting which preceded the Board meeting.

6. Audit summary report for the year ended March 2022 (Agenda item 17)

The Board noted the Audit Summary report for the year ended March 2022 as per the discussion at the Audit Committee (item 8) which preceded the Board meeting.

7. Draft Audit Scotland Annual Report and Accounts 2021/22 (Agenda item 23)

This item was taken in private.

The Board approved the Draft Annual Report and Accounts 2021/22 as per the discussion at the Audit Committee (item 7) which preceded the Board meeting.

8. Interim Corporate Plan 2022/23 (Agenda item 24)

Simon Ebbett, Communication Manager, joined the meeting.

This item was taken in private.

Simon Ebbett introduced the Interim Corporate Plan 2022/23, copies of which had been previously circulated.

The Board are invited to review and provide feedback on the interim draft plan and subject to any agreed amendments, approve the plan.

Martin highlighted that this, by design, is an interim plan for 2022/23 pending a more significant refresh of a longer-term corporate plan. He advised that this approach would provide for the new longer term corporate plan to be informed by input from the new Executive Team, the Accounts Commission's change programme and the ongoing development work on the Partnership Working Framework and Public Audit in Scotland.

The Board discussed the interim plan and its expectations for the longer-term plan (which should include more data and clear objectives and targets).

On the interim plan, the Board requested amendments be made including amendments to the introduction and in relation to the 'How we run Audit Scotland' section, with reference to the Annual Report and Accounts 2021/22.

On the longer-term plan, the Board agreed it would consider updates at its meetings in September and November 2022, with a view to agreeing the new plan at its meeting in January 2023.

Following discussion, the Board agreed the interim Corporate Plan 2022/23, subject to the suggested amendments, which would be agreed via correspondence and that the plan be published in June 2022.

Action ASB166: Simon Ebbett to make the amendments and circulate the revised draft for agreement by the Board by correspondence. (June 2022)

Simon Ebbett left the meeting.

9. Chair's report – verbal update (Agenda item 5)

The Chair advised of a recent meeting with Stephen Boyle, Auditor General for Scotland and Accountable Officer, William Moyes, the Chair of the Accounts Commission, Paul Reilly, Secretary to the Accounts Commission and Martin Walker, Acting Director of Corporate Services on the Accounts Commission Change Programme.

The Board welcomed the update.

10. Accountable Officer's report – verbal update (Agenda item 6)

Stephen Boyle advised of his engagement with the external auditors on the Annual Report and Accounts 2021/22.

Stephen provided an update on building strategic capacity. He advised that Antony Clark (Executive Director: Performance Audit and Best Value) and John Cornett (Executive Director: Audit Services Group) are already in post. Stephen also advised that Kenny Oliver joins Audit Scotland on 13 June as (Executive Director: Innovation and Quality) and that Vicki Bibby will join us on 22 August as Chief Operating Officer.

Stephen noted that there is ongoing engagement with the Scottish Parliament and advised the Public Audit Committee continues to take evidence on the reports on ferries and major capital projects.

He also advised that he and Martin Walker recently met with the Auditors General from UK and Ireland and respective Chief Operating Officers.

Following discussion, the Board welcomed the update.

11. Accounts Commission Chair's report – verbal update (Agenda item 7)

William Moyes advised the Accounts Commission change programme was now underway. He also provided an update on the plans to recruit Accounts Commission

members and advised that the recruitment process for the role of Controller of Audit was underway.

Following discussion, the Board welcomed the update.

12. Review of minutes (Agenda item 8)

Board meeting: 17 May 2022

The Board considered the minutes of the meeting of 17 May 2022, copies of which had been previously circulated.

The Board approved the minutes as an accurate record of the meeting.

13. Review of action tracker (Agenda item 9)

The Board noted the updates provided on the action tracker and agreed no further updates were required at the meeting.

The Chair advised a date had now been agreed for the Board Strategic Session and that this would address actions ASB 160, 163 and 164.

The Board noted the updated action tracker.

14. Covid-19 – verbal update (Agenda item 10)

The Board noted the verbal update as provided at the Audit Committee (item 6) which preceded the Board meeting

15. 2021-22 Annual report from the Chair of the Audit Committee to the Board (Agenda item 12)

The Board approved the Annual Report from the Chair of the Audit Committee as per the discussion at the Audit Committee (item15) which preceded the Board meeting

16. 2021/22 Annual report: Remuneration and Human Resources Committee (Agenda item 13)

The Board considered the 2021/22 Annual report: Remuneration and Human Resources Committee, which had been previously circulated.

Jackie Mann introduced the report and invited the Board to consider and approve the report.

Following discussion, the Board approved the 2021/22 Annual report: Remuneration and Human Resources Committee.

17. Draft international work annual report for 2021-22 (Agenda item 14)

Mark MacPherson, Audit Director, Performance Audit and Best Value, and Parminder Singh, International Liaison Manager, joined the meeting.

Mark MacPherson introduced the draft international work annual report for 2021-22, copies of which had been previously circulated.

Mark advised one of our colleagues attended the EURORAI conference in person this year to present on our digital audit work. Looking forward the focus will be on how to best utilise some of the new hybrid working arrangements and how we can use international activity to drive improvement in our work.

Mark invited the Board to consider and approve the draft international work annual report for 2021-22.

During discussion, the Chair noted the reference to self-evaluation and invited the team to explore whether there may be a form of external validation.

Following discussion, the Board approved the draft international work annual report for 2021-22.

Action ASB167: Mark MacPherson to explore external validation options in relation to international work. (Date: tbc)

Mark MacPherson and Parminder Singh left the meeting.

The Chair left the meeting at 11:40 am and Colin Crosby chaired the remainder of the meeting.

Elaine Boyd, Associate Director, Audit Quality and Appointments and Owen Smith, Senior Manager, Audit Quality and Appointments joined the meeting.

18. Strategic Improvement Programme update (Agenda item 11)

Martin Walker introduced the Strategic Improvement Programme update report, copies of which had been previously circulated.

Martin invited the Board to note the progress update on the Strategic Improvement Programme and next steps. He advised that significant project milestones have been reached in the new audit appointments project and the building capacity project and noted that the support for the Accounts Commission change programme now features as one of the projects within the programme.

During discussion, the members noted it would be helpful for the Board to have further information on Accounts Commission change programme and it was agreed that Bill Moyes and Martin Walker would discuss an appropriate reporting mechanism for this area of work.

The Board also noted its ongoing interest in the digital audit work that is underway and tracking the progress of this.

The members agreed Kenny Oliver would be invited to a future Board meeting to discuss the audit quality and the Strategic Improvement Programme.

Following discussion, the Board noted the report and next steps.

Action ASB168: Bill Moyes and Martin Walker to discuss the arrangements for reporting on the Accounts Commission change programme. (Date: tbc)

Action ASB169: Kenny Oliver to attend a future Board meeting for a discussion on the plans for Innovation & Quality. (Date: tbc)

19. Policy on the provision of Non-Audit Services by Audit Scotland's external auditor (Agenda item 15)

Owen Smith introduced the Policy on the provision of Non-Audit Services by Audit Scotland's external auditor report, copies of which had been previously circulated.

Owen invited the Board to approve the policy, which remains unchanged from last year.

Following discussion, the Board approved the policy.

20. Quality of public audit in Scotland 2021/22 (Agenda item 21)

This item was taken in private.

Elaine Boyd introduced the Quality of public audit in Scotland 2021/22 report, copies of which had been previously circulated.

It was noted that an earlier draft of the report has been discussed by the Audit Committee at its meeting on 11 May 2022.

Elaine invited the Board to approve the Quality of public audit in Scotland annual report 2021/22 for publication as part of the suite of annual reports.

Elaine noted some small changes had been made to the report and that it would be further refined to reflect the publication of a recent report by the Department of Business, Energy, and Industrial Strategy.

During discussion, the Board agreed a further refinement to paragraph four.

Following discussion, it was agreed a tracked change version of the report will be circulated to the Board for approval via correspondence.

Action ASB170: Updated report to be circulated to the Board for approval via correspondence. (June 2022)

Elaine Boyd and Owen Smith left the meeting.

21. Q4 Corporate performance report (Agenda item 22)

Gayle Fitzpatrick, Corporate Governance Manager, joined the meeting.

This item was taken in private.

Gayle Fitzpatrick introduced the Q4 Corporate performance report, copies of which had been previously circulated.

Gayle invited the Board to review the performance in quarter four, review the overall performance in 2021/22 and consider whether any additional management action is required.

During discussion, Martin Walker confirmed to the Board an offer had been made for the cloud application developer role and the individual should be in post within the next 4-6 weeks.

Following discussion, the Board noted the report.

22. Any other business (Agenda item 18)

There was no other business for discussion.

23. Review of meeting (Agenda item 19)

The members welcomed the quality, content and comprehensive nature of the reports in supporting helpful and detailed discussion.

The Chair thanked everyone for their contributions.

24. Date of next meeting: 28 September 2022 (Agenda item 20)

The members noted the next meeting of the Audit Scotland Board is scheduled for 28 September 2022.

Agenda

Wednesday 28 September 2022
Audit Scotland, 102 West Port and
Microsoft TEAMS

1. Private meeting of members

2. Welcome and apologies

3. Declarations of interest

4. Items to be taken in private

Standing items

5. Chair's report - verbal update

For information

6. Accountable Officer's report - verbal update

For information

7. Accounts Commission Chair's report - verbal update

For information

8. Review of draft minutes:

- Audit Committee: 1 June 2022
- Board meeting: 1 June 2022

For approval

9. Review of action tracker

For information

10. Covid-19 – verbal update

For information

Strategic priorities

11. Strategic Improvement Programme update

For information

Business planning, performance and governance

12. Q1 Corporate performance report

For information

13. Q1 Financial performance report

For information

14. Annual review of corporate governance policies	For approval
<ul style="list-style-type: none"> • Standing Orders • Scheme of Delegation • Financial Regulations • Members' Code of Conduct • Code of Conduct: Staff policy 	
15. Annual policy review of records management policies	For approval
16. Staff handbook policy review	For approval
17. 2023 Proposed Board and Committee meeting schedule	For approval

Conclusion

18. Any other business	For discussion
19. Review of meeting	For discussion
20. Date of next meeting: 23 November 2022	For information

Items to be taken in private

21. HSE stress survey results and action plan	For discussion
[Item to be taken in private to support the effective conduct of business]	
22. Our purpose workstream: Update on Public Audit in Scotland and the new Audit Scotland corporate plan	For discussion
[Item to be taken in private to support the effective conduct of business, intended for future publication]	
23. 2023/24 Budget proposal	For discussion
[Item to be taken in private to support the effective conduct of business, intended for future publication]	
24. Medium Term Financial Plan 2022-23 to 2026-	For discussion
27	

[Item to be taken in private to support the effective conduct of business, intended for future publication]

For approval

25.10-year review of trainee scheme provider

[Item to be taken in private to support the effective conduct of business, commercial sensitivity]

MEETING: 10 NOVEMBER 2022

REPORT BY: EXECUTIVE DIRECTOR OF PERFORMANCE AUDIT AND BEST VALUE

SERVICE USER ENGAGEMENT INCLUDING YOUTH PANEL

Purpose

1. The Accounts Commission has noted its interest in how we are developing our approaches to involving service users in audit work. The attached slides set out Audit Scotland's work to date, our short-term plans and proposals to develop a service user engagement strategy.
2. At its meeting on 8 September, the Commission asked for further detail on our previous work engaging with young people. This further detail is included in the slides.
3. We plan to develop a service user engagement strategy over the next few months and discuss it with the Accounts Commission in spring 2023. We would welcome the Commission's thoughts at this stage, as we embark on that work.

Background

Service user engagement

4. We have a long history of engaging with service users when we carry out audit work, as summarised in the attached slides. In addition, we have had a lot of engagement with organisations that work directly with service users, for example through their involvement in audit advisory groups. Understanding the views and experience of service users is an important part of our audit evidence and adds to the value and impact of our reports.
5. Doing this properly and in a meaningful way needs skills, experience and time. It is not appropriate for all audits. It is also important that the service users that we engage with benefit in some way from their participation. We plan to develop a strategy that will set out our approach to engaging with service users. This will reflect and consider the range of issues detailed in the slides.
6. We will continue to engage with service users as part of audits as we develop the strategy. In particular, as we carry out audits on adult mental health and digital exclusion. We will also continue to progress wider developments including establishing a new youth panel.

Engagement with young people

7. During 2018-2020, we adopted a different approach to engaging with young people, recognising their different needs. The overall aim of our engagement was to better understand and reflect the views and experiences of young people in our work. The approach was different to our previous service user engagement in that it was longer term, to develop a relationship of trust and understanding, had a wider focus and was not limited to a particular audit topic. We worked with Youth Scotland, a third sector youth organisation, who established and supported the youth panel over the two years it was in existence.

8. Overall, the work with the youth panel was successful and it mostly achieved its objectives. The slides summarise the learning highlighted by Youth Scotland, the young advisers and ourselves at the end of the panel. Our proposed approach to engaging with young people in future builds on our previous experience and learning.
9. The future work programme includes a number of potential audits that are particularly relevant to young people. This includes audit work on child poverty, outcomes for children and young people with additional support needs, outcomes for care-experienced children and young people and further audit work on school education. We would anticipate working with young people affected by the issues on each of these areas of work.
10. One of the key themes from the [Independent Care Review](#) is that children should be listened to and actively involved in decision-making, and about the importance of lived experience as evidence. While it is not yet a legal requirement, the United Nations Convention on the Rights of the Child (UNCRC) places an expectation on all public bodies to make sure they respect, protect and fulfil children's rights in everything they do. This emphasises the importance of Audit Scotland engaging well with young people. Given these factors, a tailored approach to engaging with young people is preferred as part of our wider approach to user engagement.
11. We are planning to tender for a third sector partner to work with us to set up a new advisory group of young people who can provide input on specific pieces of work. These could be specific audits or more corporate projects such as communication and branding. This is a move away from our previous approach of expecting all members of the panel to be interested in everything we wanted to engage with them about.
12. We also plan to work with the new advisory group to tap into existing forums in a more structured way, for example the Scottish Youth Parliament and councils' own youth panels, as well as Audit Scotland's Equalities and Human Rights Advisory Group (EHRAG). This will add a richness to our engagement, and we anticipate that the members of the new advisory group themselves will lead on these links, supported by the third sector partner and Audit Scotland.
13. We would welcome the Commission's reflections on the learning from the last youth panel and any further feedback it has to help shape our approach going forward.

Developing a service user engagement strategy

14. Over the next few months we will be developing a service user engagement strategy. This will include identifying where this will add most value; the implications for audit planning and timescales; and planning to ensure we have, and continue to develop, the rights skills in the team. It will also consider when it would be more appropriate to work with an external partner or commission the work externally.
15. The strategy will consider the wide range of ethical and legal issues, such as ethical incentives for service users who engage with us and ensuring that participation is of benefit to the service users as well as to the audit. It will set out our approach to being inclusive of all service users.
16. In developing the strategy, we will consider the links with our broader citizen engagement work to ensure the approaches are aligned and complementary. The strategy will also link with our work strengthening our consideration of equalities and human rights.
17. We would welcome the Commission's reflections on other issues to consider as we develop the service user engagement strategy.

Conclusion

18. The Accounts Commission is asked to:

- a) Consider the report
- b) Comment on the next steps proposed:
 - Developing a service user engagement strategy
 - Commissioning an external partner to work with us to establish a youth advisory group
- c) Share any reflections on other issues to consider as we develop the service user engagement strategy
- d) Share any reflections on learning from the last youth panel and any feedback it has to help shape our approach going forward
- e) Note that we will be discussing the proposed strategy for user engagement with the Commission in spring 2023.

Antony Clark

Executive Director of Performance Audit and Best Value

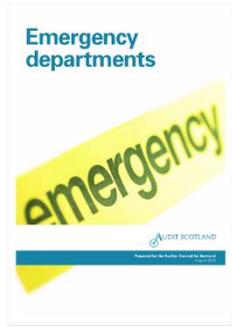
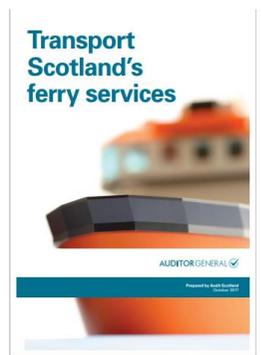
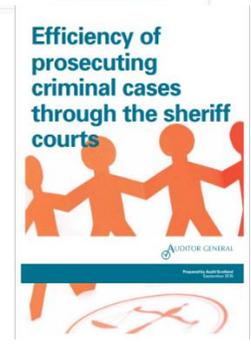
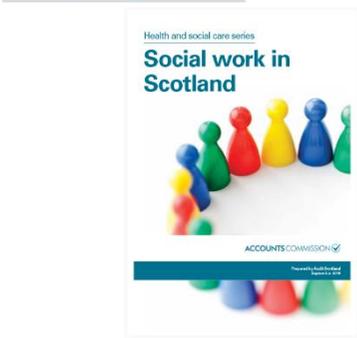
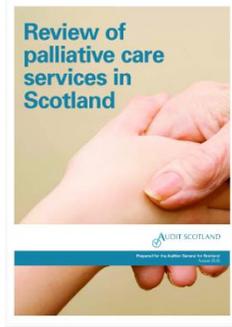
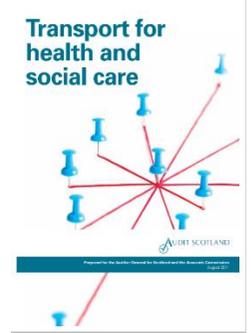
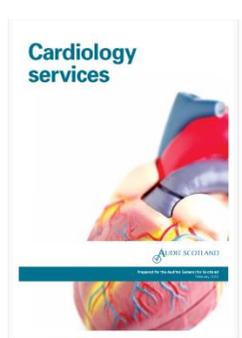
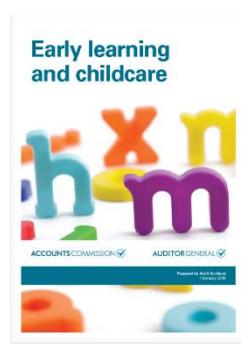
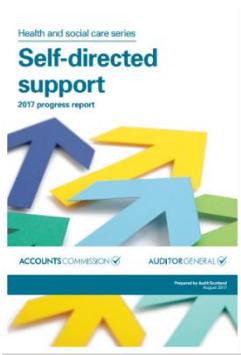
27 October 2022

User engagement

Accounts Commission
November 2022

 AUDIT SCOTLAND

- Long history of engaging with users as part of the fieldwork for audits
 - Direct engagement as part of performance audits and BVARs through surveys, focus groups, interviews – conducted by the audit team or contracted out
 - Engagement with groups who work with service users – through advisory groups, interviews and focus groups
- More recent engagement at planning and prioritising stages
 - Equalities and Human Rights Advisory Group
 - Youth panel
 - Community Empowerment Advisory Group
 - Ongoing engagement with third sector organisations
- Recent example of user participation - Peer co-facilitation of focus groups with young people by members of the youth panel



- It takes a long time and a lot of work and resources to do this well – should start from the scoping stage of an audit and go through to publication
- Can add significant value to our audits
- Not appropriate for all audit work
- Different approaches are needed for different service users
- Third sector organisations can provide good access but with no formal contract this presents risks
- Need to prioritise where, when and how we engage with service users so that it has most value and impact
- We need a clear strategy for our user engagement work, with clear links to our broader citizen engagement. Need to consider how wide and how ambitious we want this to be.

- Planning for the significant time required
- Ensuring we have access to the skills required
- Balance between in-house work and commissioned
- How to prioritise audits where this would bring most value
- Engagement needs to be meaningful and used appropriately
- How to engage with people who aren't using services
- Clarity on how this evidence will be used as part of the range of evidence collected
- People who engage with us need to benefit from it
- Consideration of if, and how, we compensate participants and third sector partners
- Ensuring we are inclusive, consider accessibility for participants, and in line with the UNCRC and broader human rights considerations
- Ethical issues, e.g. informed consent, child protection, staff wellbeing when discussing upsetting issues with service users
- Data protection issues

- Part of our wider approach to user engagement
- Builds on our previous experience of working with the Inform100 youth panel and Youth Scotland from 2018 – 2020
- 16 young advisers from across Scotland, aged 12 – 23 when the panel started
- Had 14 meetings
 - 3 residential meetings
 - 8 one-day panel meetings
 - 3 virtual panel meetings following Covid-19 lockdown
 - Less meetings than planned due to the impact of Covid-19
- Panel engaged with 7 audit teams and with our communications team
- Young advisers presented on their experience at a Commission meeting and at the staff conference

Broadly met the aims of the project - 1

Stated aims	
Young people are able to influence and participate in all stages of our audit work	Achieved – Input to scoping / pre-scoping stage on a number of audits; input throughout the education audit; better understand of young person’s perspective
Our audit work has more impact among young people	Limited impact beyond the panel members – Panel was unable to produce its own output on school education as planned due to Covid-19
Young people are able to provide us with advice on a range of issues	Achieved – included advising us on audit methods, engaging with young people and how best to shape and communicate our messages.

** Recognising that the young advisers do not represent all young people*

Broadly met the aims of the project - 2

Stated aims	
Young people are involved in some of our audits	Achieved for the school education audit – young advisers were directly involved
The young people involved gain valuable experience and skills.	Achieved – positive feedback from those who stayed involved; most achieved Dynamic Youth Awards
Increased skills and capacity among Audit Scotland staff to do more direct engagement with young people	Limited – staff had training which helped with understanding of youth engagement, but we recognise the specialist skills involved in working with young people in this way.

- Working with specialist youth workers
- Youth-led approach
- Positive relationships between the young people, third sector partner and Audit Scotland staff
- Mix of work and fun
- Non-judgemental approach of Audit Scotland staff
- The young people felt they benefited from being involved, eg increased self-confidence

- High drop-off rate among the young advisers
 - A lot changes in their lives over 2 years
 - Difficult to fit alongside other commitments – full Saturday for panel meetings is a big commitment
 - Difficult for volunteers to know what to expect; not all interested in all the topics discussed
- Planned wider online group didn't work
- Virtual meetings were less successful

- Most value in a more intensive and longer-term approach and working with specialist youth workers to build relationships and trust
- Take more time to establish the group – more frequent and shorter meetings (and connection with established groups)
- Focus on more concrete topics
- Don't assume advisers can stay involved for a long period of time
- Takes a lot of staff time

-
- Aim to establish a new youth advisory group in early 2023, working with a third sector partner
 - Plan to develop a longer-term, ongoing approach to youth engagement in discussion with the new youth advisory group
 - Anticipate this will include engaging with existing forums such as the Scottish Youth Parliament and Children's Parliament

- Engaging with people in audits in our current work programme where this would add most value and sharing what we learn
 - adult mental health
 - digital exclusion
- Tie in with our work strengthening our consideration of equalities and human rights
- Further develop and implement our plans for youth engagement
- Develop our longer-term strategy and the actions needed to support it
- Discuss with AGS and Accounts Commission in spring 2023

MEETING: 10 NOVEMBER 2022

REPORT BY: SECRETARY TO THE COMMISSION

SECRETARY'S UPDATE REPORT

Purpose

1. The purpose of this report is to provide an update to the Commission on significant recent activity relating to local government.
2. The Commission receives regular information to complement this report, which is available through the [members' SharePoint site](#). This includes:
 - The Interim Controller of Audit report to the Commission, updating the Commission on his activity.
 - An update on issues relating to local government which is considered by the Commission's Financial Audit and Assurance Committee.
 - A weekly news coverage briefing provided to the Commission by Audit Scotland's Communication Team.
3. The Secretary's Update Report covering September 2022 was circulated to members electronically, due to no Commission meeting taking place in October. Copies are available upon request from the Commission Support Team.

Commission business

Publications and activities

4. Audit Scotland collects media coverage on all reports published by the Accounts Commission. [Appendix 1](#) provides download and view statistics for the Commission's published reports and blogs over the last 12 months, as of 30 September 2022. [Appendix 2](#) provides additional information on the overall engagement that reports, and other business received on social media, as of 28 October 2022.
5. October was a quiet month for social media engagement with no reports or other outputs being published. However, engagement numbers have been maintained and the number of followers increased steadily. The short [video](#) clip on Twitter of Commission member Andrew Burns giving evidence on the tackling child poverty briefing at the Public Audit Committee gained almost 200 views, 550 impressions and over 80 engagements, which effectively re-promoted the original briefing. During October the audit scopes of the 2023 Local Government Overview report, the dynamic work programme and back catalogue of Best Value Audit Reports were also promoted. Similarly, promotion of the Vice Chair Tim McKay's attendance at the Society of Chief Officers of Environmental Health in Scotland event on the 27 October was carried out.
6. On 4 October Commission member Andrew Burns attended the Public Audit Committee alongside the Auditor General to provide evidence on the joint briefing [Tackling Child poverty](#).
7. On 25 October Commission member Christine Lester attended an evidence session with

the Criminal Justice and Health, Social Care and Sport Committees currently carrying out joint work looking at reducing drug deaths and tackling problem drug use. This was following a joint report on Drug & Alcohol from the Accounts Commission and the Auditor General.

8. On 25 October Deputy Chair Tim McKay attended an informal discussion with the Local Government Housing and Planning Committee on the Local Governance Review.
9. On 27 October Deputy Chair Tim McKay attended the Society of Chief Officers of Environmental Health in Scotland conference with support from Audit Scotland's Performance Audit and Best Value Senior Manager Carol Calder and Audit Manager Blyth Deans.

Forthcoming publications and activities

10. During November the following activities and publications are planned:
 - A blog marking the new approaches to auditing Best Value and the Local Government Overview report (10 November).
 - Publication of stakeholder newsletters for Councillors and the third sector (24 November).

Other Commission business

11. Members are asked to review the members' communications schedule on the [members' SharePoint site](#). This includes a list of planned publications and activities for the year, along with indicative roles for members in promotion and engagement activities. This document is live and is updated monthly, following discussion with Audit Scotland's communications team.

Auditor General

12. On 29 September, the acting Commissioner for Ethical Standards, Ian Bruce, emailed the Auditor General to advise that the consultation on their draft Investigations Manual had been launched. This was partly in response to recommendations from the appointed auditor's annual audit report and the Auditor General's subsequent [Section 22 report](#). The Auditor General has not directly responded but Audit Scotland provided a corporate response to the consultation.
13. On 3 October the Auditor General and Audit Scotland Audit Manager Kirsty Ridd attended the Social Justice and Social Security Committee to give evidence on the report: [Social Security – Progress on implementing the devolved benefits](#).
14. On 4 October the Auditor General, joined Accounts Commission member Andrew Burns, Audit Scotland Senior Manager Tricia Meldrum, and Senior Auditor Corrinne Forsyth to attend the Public Audit Committee and give evidence on the briefing [Tackling Child Poverty](#).

Audit Scotland

15. On 14 September the first Perspective of Audit Scotland 2022 was shared on the internal news site, with a piece by Performance Audit and Best Value's Senior Manager Mark MacPherson giving a comprehensive update on the One Organisation Working project, including a detailed action plan. A copy can be found on the [members' SharePoint site](#).
16. On 29 September Audit Scotland [published](#) its Annual Diversity report for 2021/22 with

information about the diversity of staff as at 31 March 2022.

17. On 6 October Audit Scotland [published](#) details about the appointment of Helena Gray as the new Controller of Audit and will lead on the reporting of issues from the audits of local government to the Accounts Commission. Helena is currently the Interim Director of Fair Work, Employability and Skills in the Scottish Government and has held several senior leadership roles across the UK and Scottish Governments.
18. On 7 October Audit Scotland launched a recruitment campaign to recruit two Audit Directors to the Performance Audit and Best Value team. Applications close on 26 October with interviews expected to take place week commencing 7 November.
19. On 17 October Audit Scotland [published](#) details that Associate Director Elaine Boyd was named as one of Britain's most influential disabled people in the 2022 Shaw Trust Disability Power 100 list.
20. During October Vikki Bibby held a keynote session on leading in a time of transformation and shared a reflection piece with her observations and highlights from the session. A copy can be found on the [members' SharePoint site](#).
21. During November the following Insight events are due to take place:
 - A Keynote event from Executive Director of Innovation and Quality, Kenneth Oliver (01 November).
 - A look at the three-year research and innovation project: The supporting healthy ageing at work (SHAW), with researchers from the University of Edinburgh (10 November).
 - A Keynote event from Executive Director of Audit Services, John Cornett, (23 November).

Issues affecting Scottish local government

Scottish Government

22. On 1 October the Scottish Government [published](#) details of a joint letter to the UK Chancellor from Deputy First Minister John Swinney and other devolved Finance Ministers calling for an urgent meeting on the UK Government's tax proposals.
23. On 10 October the Scottish Government [published](#) a report with findings from research conducted to better understand the current barriers to effective collaboration between third sector organisations and the public sector. It focussed on relationships between the third sector, local government and national government. The research was guided by the Scottish Council for Voluntary Organisations (SCVO), Third Sector Interface Network (TSI Network), The Convention of Scottish Local Authorities (COSLA) and Scottish Government. The findings from a literature review and stakeholder interviews highlighted four primary areas: funding, meaningful collaboration, procurement and a cross-cutting theme of lack of trust.
24. On 25 October John Swinney confirmed in his [response](#) to a government initiated question that the Scottish Government's planned Emergency Budget Review would be deferred until after the UK Chancellor's budget statement which has been delayed until 17 November.
25. On 27 October the Scottish Government [published](#) details of a letter from the First Minister, Nicola Sturgeon to Prime Minister, Rishi Sunak calling for urgent action to tackle the cost crisis.

Local government general

26. On 6 October the Scottish Government [published](#) details that North Ayrshire Council has been awarded £486,000 funding through the Scottish Government's Ukraine Longer-Term Resettlement Fund to refurbish five blocks of flats in Saltcoats, previously earmarked for demolition to be upgraded and brought back into use.
27. On 6 October the Scottish Government [published](#) details of £1 million investment to help tackle child poverty. The investment will expand services in parts of Dundee, Glasgow, Clackmannanshire and Inverclyde to help eligible low-income families with school age childcare. A roll-out of similar provision in other parts of Scotland is due to take place from April 2023.

Health, Social Care and Covid Response

28. On 29 September the Scottish Government [published](#) their 10 year suicide prevention Strategy which was jointly developed with COSLA. Following formal public consultation and contributions from stakeholders including those with lived experience. The Strategy aims to tackle the underlying issues contributing to suicidal thoughts as well as provide support for vulnerable people and families focussed on early intervention. It has four priorities:
 - Build a whole of Government and society approach to address the social determinants which have the greatest link to suicide risk.
 - Build a whole of Government and society approach to address the social determinants which have the greatest link to suicide risk
 - Promote and provide effective, timely, compassionate support – that promotes wellbeing and recovery
 - Embed a coordinated, collaborative and integrated approach
29. On 4 October the Scottish Government [published](#) its Health and Social Care winter resilience overview for 2022 to 2023 and the annual progress update on the NHS Recovery Plan 2021-26. Further waves of Covid-19 and possibly other variants are anticipated and will add to the usual pressures over the winter period. The government has agreed eight priorities with COSLA underpinned by £600 million investment including expanding the workforce, prioritising care for the most vulnerable and protecting planned care and supporting the delivery of the winter vaccination programme.
30. On 20 October the Scottish Government [published](#) details of £65 million support for drugs services to help reduce the number of drug deaths. Frontline and their third sector organisations are invited to apply for the funding which is being channelled through the Local Support Fund, the Improvement Fund and the Children and Families fund.
31. On 23 October the Scottish Government [published](#) details that people over the age of 50 with no underlying health conditions can, from 24 October book a winter vaccine online.

Education

32. On 6 October the Scottish Government [published](#) its strategic early learning and school age childcare plan for 2022 to 2026. The plan sets out the government plans to embed the benefits of the expansion of high quality funded early learning and childcare to 1,140 hours and explains the approach to expanding childcare further over the next four years.
33. On 21 October the Scottish Government [published](#) details of a consultation on how qualifications and assessment should be reformed to ensure learners' achievements are fairly recognised. This forms part of Professor Haywards independent review. The

consultation seeks the views of learners, parents, teachers and education staff on the proposals and closes on 16 December 2022. Due to the nature of this consultation, it is not proposed that the Accounts Commission responds.

Social Security and Communities

34. On 10 October the Scottish Government [published](#) details of an increase to the December Bridging Payment which is estimated to help 145,000 children and their families with the cost of living. All children registered for free school meals on the basis of low family income are eligible and will receive the payment automatically.
35. On 20 October the Scottish Government jointly with COSLA published its [annual report](#) on progress made in the last 12 months by national and local government and third sector partners towards ending homelessness in Scotland and [updated action plan](#). Both documents cover the following 5 themes; embedding a person-centred approach, preventing homelessness happening in the first place, prioritising settled homes for all, responding quickly and effectively and joining up planning and resources.
36. On 20 October the Scottish Government [published](#) details of its Ukraine Sponsorship Scheme in Scotland. In relation local government, local authority teams have reported that out of those matched to long-term accommodation, around 930 have been placed directly into social or council housing.
37. On 24 October the Scottish Government published [guidance](#) on the regulation of short-term lets and the new licensing scheme requirements in addition to the two letters sent in September ahead of the commencement of the short-term let licensing scheme on 1 October providing clarification and guidance on a number of common queries. The letters were sent to all [local authorities](#) and a to [housing conveners](#) in local authorities.

Climate Change / Energy Efficiency

38. On 10 October the Scottish Government [published](#) details of 22 projects across the North East and Moray which are to receive Just Transition Fund awards totalling over £50 million. The projects include investment in research and innovation; new green skills training facilities; pilots for emerging energy technologies and projects that will get businesses ready for the supply chain opportunities to come from the energy sector's transition to net zero. A list of the 22 projects is available [online](#) and includes projects lead by Moray, Aberdeen City and Aberdeenshire Councils.
39. On 20 October the Scottish Government [published](#) details of the First Minister convening a second summit with energy companies and advice organisations. The summit discussed the reversals to UK Government measures set out since the first summit and agreed longer-term certainty was urgently needed ahead of the anticipated energy price cap increase, currently due in April and that further actions to support consumers and businesses through the winter were needed.
40. On 26 October the Scottish Government [published](#) details about the launch of the new national public energy agency, Heat and Energy Efficiency Scotland. The initial focus of the virtual agency will be to will be to build public understanding of the changes needed in how people heat and use energy in their properties, act as a centre of expertise for green heat projects and co-ordinate the delivery of investment programmes.

Economy and business

41. On 5 October the Scottish Government [published](#) a report on working from home during the Covid-19 pandemic, detailing the benefits, challenges and considerations for future ways of working. The report draws on a review of relevant literature from 2020-22 and responses from an open-ended survey with members of the Scottish public during 2022. The report recognises not everyone can work from home but that a number of

organisations across the UK have embraced hybrid working. It also advises the longer-term impact is unclear and warrants further analysis.

42. On 11 October the Scottish Government published its labour market trends for [October](#). This summarises employment and economic inactivity from the Labour Force Survey and other labour market statistics from a range of official sources. Some of the information is broken down into Scottish local authority areas. SPICe has published an overview of the labour market for Scotland in [October](#).
43. On 18 October the Scottish Government [published](#) a paper outlining plans for a fairer labour market. It includes a new single rate for the national minimum wage to reflect the increased cost of living and more effective employment law to protect workers' rights.

Scottish Parliament

44. During October, the Scottish Parliament Information Centre (SPICe) published:
 - A [blog](#) on Scotland's performance
 - A [briefing](#) on the National Care Service (Scotland) Bill
 - A [briefing](#) on Human Right Budgeting
 - A [blog](#) on the Social Security Scotland agency
 - A [blog](#) on the Homes for Ukraine Scheme six months on
 - A [blog](#) on the ban on single-use plastics
45. On 3 October the Scottish Government [published](#) details that Lady Poole is to resign as chair of the independent Scottish COVID-19 Public Inquiry. Deputy First Minister and Cabinet Secretary for Covid-19 Recovery, John Swinney, [wrote](#) to the presiding officer to confirm Lady Poole gave her notice on 30 September. Subsequently Holyrood magazine [published](#) an article highlighting that four lawyers involved in the inquiry had submitted their resignations to the chair the day before her own resignation. This led to questions about the departures and the impact and potential delays being asked of the Deputy First Minister in the Scottish Parliament on 6 October.
46. On 6 October the Scottish Parliament MSPs passed the [Cost of Living \(Tenant Protection\) \(Scotland\) Bill](#) as set out in the Programme for Government. The Bill gives Ministers temporary power to cap rents for private and social tenants, as well as for student accommodation and introduces a moratorium on evictions. Rents have been capped at 0% from 6 September 2022 until at least 31 March 2023 and can be extended.
47. On 27 October the Scottish Parliament [published](#) details that its newly established Citizens' panel is meeting for the first time. The panel is made up of 22 people reflecting the demographic make-up of Scotland and will deliberate how the Scottish Parliament can best work with communities to ensure their needs are reflected in its work.
48. On the 27 October in a [statement](#) to the Parliament the Deputy First Minister, John Swinney, confirmed that following the resignation of the previous Chair of the Scottish Covid-19 Inquiry, Lady Poole, he was able to announce that the Honourable Lord Brailsford, a Senator of the College of Justice of Scotland, will be the new Chair of the inquiry. The statement also included the addition to the inquiry reporting requirements to demonstrate how a human rights based approach by the inquiry has contributed to the findings and recommendations.

Parliamentary committee news

Public Audit Committee

49. During October the Committee took evidence on and [considered](#): a progress review of Scottish Government relationships with public bodies, tackling child poverty and its work programme.
50. On 6 October the Auditor General, Stephen Boyle [wrote](#) to the committee setting out his response to the BBC Disclosure investigation into vessels 801 and 802 and the potential scope and timing of any audit work.

Local Government, Housing and Planning Committee

51. During October the Committee took evidence on and [considered](#): proposed legislation on a rent freeze and evictions moratorium and the Cost of Living (Tenant Protection) (Scotland) Bill, the National Care Service (Scotland) Bill, the Levelling-up and Regeneration Bill (UK Parliament), an Annual progress report, understanding barriers to local elected office, mobile homes, public petitions and subordinate legislation.
52. On 5 October the Minister for Social Security and Local Government, Ben MacPherson MSP, [wrote](#) to the committee to provide update on work with COSLA around reviewing councillor remuneration including the reconstitution of the Scottish Local Authorities Remuneration Committee (SLARC), as the body recognised to recommend any changes to remuneration. He advised that the [advert](#) for the Convener and Members appointments had been published on 23 September and that the committee is expected to be up and running at the start of 2023, and to report on findings by 31 August 2023.
53. On 26 October the Committee [published](#) a report on its work in 2021-22. The committee held 38 meetings, considered 29 Scottish statutory instruments (SSIs), two bills and published 13 reports during the period.

Finance and Public Administration Committee

54. During October the Committee took evidence on and [considered](#): Scotland's public finances in 2023-24 and the impact of the cost-of-living in public service reform; post-legislative scrutiny of the Financial Memorandum for the Children and Young People (Scotland) Bill; the National Care Service (Scotland) Bill - Financial Memorandum and its work programme.
55. On 3 October the Committee [published](#) its inquiry report on the National Performance Framework: Ambitions into Action, which reviews the NPF and sets out the challenges to be addressed.

Other Committee news during October

- The Covid-19 Recovery Committee took evidence on and [considered](#): its Pre-Budget Scrutiny; the Covid-19 recovery strategic framework and Covid-19 recovery strategy.
- The Health, Social Care and Sport Committee took evidence on and [considered](#): the National Care Service (Scotland) Bill; Pre-Budget Scrutiny 2023-24; Patient Safety Commissioner Bill; European Union (Withdrawal) Act 2018, the Independent Review into Racism in Scottish Cricket, Experiences of health and social care integration and public petitions;
- The Net Zero, Energy and Transport Committee took evidence on and [considered](#): Environmental regulation; Environmental Standards Scotland's

Strategic Plan; the Levelling-up and Regeneration Bill (UK Parliament); UK subordinate legislation and its work programme.

- The Education, Children and Young People Committee took evidence on and [considered](#): Pre Budget Scrutiny - Early Learning and Childcare; the Colleges Regionalisation Inquiry; public petitions and its work programme.
- The Social Justice and Social Security Committee took evidence on and [considered](#): The Social Security Programme: Audit Scotland report on progress with implementing devolved benefits; Pre-Budget Scrutiny 2023-24; subordinate legislation and its work programme.

Local government news

56. On 11 October the EIS union [published](#) details that it had opened a statutory strike ballot over teachers' pay in all 32 Council areas. The Union is urging members to vote Yes to strike action given the level of inflation and members have until 8 November to return their postal ballot papers.
57. On 13 October South Ayrshire Council [published](#) details that following consideration of a report on updated costs for a new leisure centre project, councillors agreed to reject the stage 2 submission received from HubSW in June 2022 on the basis of affordability. HubSW have 30 days to resubmit a stage 2 report that aligns with the approved budget.
58. On 17 October South Ayrshire Council published details of three new senior appointments: Scott Mulholland as [Assistant Director of Education](#), Mike Newall as [Depute Chief Executive](#) and Director of Housing, Operations and Development, and Jane Bradley as [Director of Strategic Change and Communities](#).
59. On 19 October STV news [published](#) details that the Argyll and Bute secondary school, Dunoon Grammar, had been named the world's best school for community collaboration.
60. On 21 October Perth and Kinross Council [published](#) details of an online survey and public engagement sessions and conversations with community groups during November to gather feedback on what the people of Perth and Kinross believe are the most important issues facing the area. The feedback will inform the final corporate plan document and budget decisions in February 2023.
61. On 22 October the Courier [published](#) an article about allegations of corporate fraud at Dundee City Council within the Construction Services department that in 2019 and which led to the Head of Construction quitting during the investigation. The article states local MSP Michael Marra has written to the Auditor General to intervene.
62. On 25 October the East Lothian Courier [published](#) an article advising of a 60% rise in the number of people applying to a council welfare fund in September as the impact of the cost of living crisis on residents continues.
63. On 27 October the Highland Council [published](#) an article following a Council meeting, where elected members had considered and discussed the impacts of the ongoing financial crisis on the Council's capital programme. Key challenges include cost pressures from rising inflation, a shortage of products and materials and lack of available contractors and sub-contractors. Rises in interest rates have specifically impacted on the affordability of the programme which will be reviewed.

COSLA

64. On 12 October COSLA [published](#) their joint concerns for the proposed National Care Service alongside officials from Unite and Unison, calling on the Scottish Government to

reverse centralisation plans with proposals impacting around 75,000 local authority staff. COSLA and the trade unions are concerned that the bill will risk years of disruption rather than contributing to improvements and will have a serious impact on the future of local democracy and viability of local government.

65. On 18 October COSLA [published](#) details of a partnership agreement with The Promise Scotland. The agreement outlines how both organisations will work in partnership and collaboration to raise the profile of their work and to support policy and project development.
66. On 25 October COSLA [published](#) details that following a meeting of Council leaders, a pay deal for the local government workforce had been concluded.

Improvement Service

67. On 5 October the Improvement Service [published](#) an article by the National Coordinator for local child poverty action reports setting out four lessons from the pandemic on how local government might navigate and respond to the cost of living crisis. The lessons are:
 - Cash is best
 - Get to know communities better
 - Prevention is still better than cure
 - Innovation is possible.
68. On 21 October the Improvement Service [published](#) a paper exploring the links across key policy agendas working to tackle inequality, trauma and adversity. It examines The Promise, United Nations Convention of the Rights of the Child (UNCRC), the National Trauma Training Programme and Equally Safe. It aims to highlight how the strategic priorities strengthen and support one another, to illustrate common approaches/activities across these priorities and to strengthen understanding of what good looks like locally if these priorities are embedded in key community planning priority areas.
69. During October the Improvement Service [published](#) a paper proposing a new approach for the future operating model of Scottish local authorities. The paper was developed with input from 7 local authority chief executives. It outlines the context that local government is delivering within, the challenges and opportunities it faces and how councils might transition to a model of service delivery that builds on current success but more deliberately supports effective partnerships to improve outcomes for communities.

SOLACE

70. On 13 October SOLACE [published](#) details of its next President, Matt Prosser and advised that it has refreshed its Policy board which included seven new spokespeople, following a decision at the AGM. Matt Prosser is the Chief Executive at Dorset Council and has been SOLACE spokesperson for Leadership and Learning and Digital Leadership in previous years.

Other scrutiny bodies

Standards Commission

71. On 29 September the Standards Commission [published](#) its September briefing. This included details about revised hearing rules and the publication of an advice note for members of devolved public bodies concerning expected conduct during online

meetings. Since the last briefing in June 2022, 13 cases had been referred to the Standards Commission about elected members of Glasgow City, Angus, Aberdeenshire, South Lanarkshire, North Lanarkshire, Moray and Stirling Councils with two hearing scheduled to be heard for Glasgow City and Angus Council.

The Commissioner for Ethical Standards

72. On 28 September the Commissioner for Ethical Standards, [published](#) a consultation on their draft Investigations Manual consolidating the policies and procedures for complaints including those relating to the conduct of councillors and members of devolved bodies/boards. The consultation seeks the views of those interested or involved in the complaints handling process and closes on 28 November. Given the operational nature and context of the consultation it is proposed that the Commission note the consultation process is underway but does not respond, with Audit Scotland having provided a corporate response (paragraph 12).

Scottish Public Sector Ombudsman (SPSO)

73. During October, the SPSO [published](#) their monthly newsletter, outlining statistics on complaints, findings and learning points from two decision reports relating to two NHS Boards. It also includes statistics on Scottish Welfare Fund (SWF) reviews, case studies and a summary of the first SWF local authority survey report 2021-22. It advised that the first Speak Up Week held by the Independent National Whistleblowing officer team (INWO) ran from 3 to 7 October 2022 and a summary of the week is available [online](#). The INWO team's October [e-bulletin](#) was also published.

Care Inspectorate

74. On 4 October the Care Inspectorate [published](#) a joint inspection report of services for adult support and protection in Glasgow City. The joint inspection report with Healthcare Improvement Scotland and Her Majesty's Inspectorate of Constabulary in Scotland found clear strength in eight areas and identified two areas that could further improve. Areas of strength included a clear vision, that agencies collaborated effectively in most areas of work and that audit activity was driving change and improvement. The areas for improvement included the quality of chronologies and consistency of decision making and aspects of case conferences.
75. On 18 October the Care Inspectorate [published](#) a joint inspection report of services for adult support and protection in the Scottish Borders. The joint inspection report with Healthcare Improvement Scotland and Her Majesty's Inspectorate of Constabulary in Scotland found significant strengths in ensuring adults at risk of harm are safe, protected and supported. Inspectors also identified a few areas which could further improve. Seven areas of strength were identified and included strong, effective collaborative leadership and a well-planned and effective multi-agency whole system approach to continuous review and improvement of processes. A collaborative culture of collaboration between agencies and between three areas for improvement were identified: the recording of the three-point criteria at the initial inquiry stage, improving the involvement of adults at risk of harm in case conferences and the involvement of adults at risk of harm and their unpaid carers at a strategic level.
76. On 26 October the Care Inspectorate published a [blog](#) about their new animation to promote the service to children and young people and which was co-designed with their young inspection volunteers. The Care Inspectorate plan to take a similar approach to engaging with volunteers with lived experience of care in the development of their approach to inspection work.

Scottish Housing Regulator

77. On 7 October the Scottish Housing Regulator [published](#) a letter sent to all social landlords on rent setting, annual assurance statements and business planning providing advice relating to the developing policy position on rent increases. The letter sets out the regulator's expectations around landlords' approach to tenant consultation on rent increases post 31 March 2023 and its Annual Assurance Statement following the introduction of emergency legislation to cap rent increases at 0% until at least 31 March 2023.

Scottish public policy news

78. On 29 September the Mental Welfare Commission for Scotland [published](#) a new report on Scotland's crisis in mental ill health, alcohol and drug use. Using the mental welfare commission's own data and that of government and health authorities, the report highlights that the rates of mental ill health in Scotland are rising. The report looked at whether care, treatment and support are in place for people struggling with mental illness and substance misuse and found that services are not meeting people's needs. There are strategies, standards and guidelines but these are not being translated into practice. The report sets out 6 recommendations, 4 of which are for health and social care partnerships, health boards and local authorities. These include:

- There should be a clear written policy/service delivery model outlining the expectations for the holistic, joined up care of people with a co-occurring mental health condition and problem substance use.
- Audits should be undertaken to ensure documented care plans with a care-coordinator identified are in place.
- Protocols should be in place for people who disengage with services, including those with co-occurring mental ill health and problem substance use.
- Psychiatric Emergency Plans should be reviewed to ensure protocols for the care and treatment of those presenting intoxicated provide a mechanism for contemporaneous and subsequent engagement.

79. On 3 October the Joseph Rowntree Foundation (JRF) [published](#) its Poverty in Scotland report for 2022 which found 65% of respondents have cut back on one essential, with 26% having cut back on three or more essentials. The report, built on data from 4,196 Scottish households surveyed in July and August 2022, also found the cost-of-living crisis had negatively affected people's mental health, including 74% of families with a child where someone has a disability and four in five families with a baby. The JRF recommends the UK Government uprate all means-tested benefits by the current rate of inflation and calls on the Scottish Government to maintain current tax levels and provide a one-off £260 payment to all Scottish Child Payment and council tax reduction recipients.

80. On the 5 October the Fraser of Allander Institute (FAI) [published](#) an article advising that based on recent analysis Scotland is likely to enter a recession with the economy likely to contract in the second half of 2022 as costs continue to rise.

81. On 13 October Highlands and Islands Enterprise (HIE) [published](#) a report following research into the views and experiences of individuals living, working and studying in communities across the Highlands and Islands on a range of topics. Research included a large-scale survey of 5,201 residents and six focus groups. The survey by Ipsos showed that 76% of respondents believed there weren't enough houses to rent and around half of those aged 16-29 years planned to move within the next five years.

82. On 17 October the Scotsman [published](#) an article about a study, conducted by YouGov and commissioned by Meta, which found that a quarter of small Scottish companies fear closure in the next six months. A third of those polled worried their business wouldn't be able to keep up with outgoings during the year ahead, 18% were trying to use less energy to save on bills and 37% said reducing costs would be crucial to their business' future success.
83. On 18 October the Herald [published](#) an article about a study, conducted by YouGov and commissioned by Meta, which found that a quarter of small Scottish companies fear closure in the next six months. A third of those polled worried their business wouldn't be able to keep up with outgoings during the year ahead.
84. On 20 October 18 charities, including Scottish Autism, Marie Curie, the Health and Social Care Alliance Scotland (the ALLIANCE), MS Society and MND Scotland, published details of their co-signed letters to the [UK Government](#) and [Scottish government](#) seeking a commitment on a rise in social security benefits in line with inflation.
85. On 20 October Public Finance published an article following new chancellor Jeremy Hunt's budget statement. The article advises that the statement has created a hole in the Scottish Government's budget for 2024-25 and as a result Scottish Councils are currently reviewing capital spending plans and are expected to resort to spending reserves in the coming year with serious problems in subsequent years. It also refers to Highland Council looking at 40% cost increases in capital projects and Glasgow City Council's executive director advising of 8% cuts. A copy of the article is available on the members' [SharePoint site](#).
86. On 21 October the National [published](#) an article about the Scottish Chambers of commerce calling for clarity on government support for businesses as the risk of a recession becomes more likely. The latest findings from the SCC's leading business survey highlights the plight of organisations as they battle increased costs, inflationary pressure and "misjudged" policies by the UK Government. The quarterly economic indicator survey reported a fall in confidence for all firms compared with the previous quarter and that 92% of those surveyed were concerned about inflation with energy bills cited as the main concern.
87. During October the Health and Social Care Alliance Scotland the ALLIANCE [published](#) a report on the impact of the rising cost of living on disabled people, people with long term conditions and unpaid carers. It calls upon the Scottish Government to offer emergency social security payments to address the cost of living crisis as part of a suite of recommendations.

Other UK audit bodies

88. On 27 September Audit Wales [published](#) a report reviewing Equality Impact Assessments relating to 44 public bodies (excluding Education bodies) covering three aspects of EIAs; the supporting arrangements for conducting EIAs, assessing impacts and reporting and monitoring of impacts. The report identifies seven areas for improvement:
 - Greater clarity over which type of policies and practices must be impact assessed
 - Greater clarity about the arrangements for assessing the impact of collaborative policies and practices
 - Greater clarity about expectations to consider the Public Sector Equality Duty as part of an integrated impact assessment

- Better and more timely identification of the practical impacts of decisions on people and how different protected characteristics intersect
- More engagement and involvement of people with protected characteristics
- Better monitoring of the actual impacts of policies and practices on people
- A shift in the mindsets and cultures to move EIAs away from being seen as an add-on 'tick box' exercise.

89. On 16 October Audit Wales published a [blog](#) about the importance that lived experience brought to their work examining the response to poverty by local authorities and the Welsh Government. The blog sets out how the team went about attempting to gain an insight into people's experience of poverty that helped inform the conclusions and recommendations in the forthcoming report.

UK Government

90. On 3 October the BBC news [published](#) an article advising Chancellor, Kwasi Kwarteng confirmed the UK Government is reversing plans to abolish the 45p tax rate for higher earners. It follows widespread opposition from Conservative MPs and the Chancellor said the change in plans reflected that he had heard the concerns and the change would allow the government to focus on their growth package. He went on to confirm public services face spending reductions of up to £18bn a year.

91. On 14 October the UK Government published details of the [resignation letter](#) of the Chancellor of the Exchequer, Rt Hon Kwasi Kwarteng, to the Prime Minister and the successful [appointment](#) of Rt Hon Jeremy Hunt MP as the new Chancellor of the Exchequer.

92. On 11 October the UK Government [published](#) details of £50 million investment into research in health inequalities across 13 local authorities in the UK including Aberdeen City Council area. The investment will be overseen by the National Institute for Health and Care Research (NIHR), will enable local authorities to set up pioneering Health Determinants Research Collaborations (HDRCs) between experts and academics to address knowledge gaps in local areas.

93. On 17 October the UK Government [published](#) the Chancellor, Jeremy Hunt's statement to the House of Commons setting out measures that have been brought forward from the Medium-Term Fiscal Plan to support market sustainability. He also confirmed the cut in the basic rate of tax from 20p to 19p has been delayed indefinitely and that support from the Energy Price Guarantee would not change until April 2023.

94. On 20 October the UK Government [published](#) details of Prime Minister Liz Truss's resignation statement.

95. On 25 October, the UK Government [published](#) details of several new ministerial appointments including that of Rishi Sunak as Prime Minister. These include:

- The Rt Hon Steve Barclay MP as Secretary of State for Health and Social Care
- The Rt Hon Dominic Raab MP as Deputy Prime Minister, Lord Chancellor and Secretary of State for Justice.
- The re-appointment of Rt Hon Jeremy Hunt MP as Chancellor of the Exchequer

- The re-appointment of Rt Hon Alister Jack MP as Secretary of State for Scotland

UK public policy news

96. On 6 October Public Finance [published](#) an article about the impact of the increasing cost of living and demand pressures alongside a decade of austerity, highlighting that the local government sector is facing significant financial sustainability challenges. Grant Thornton advised that additional government funding alone would not lead to improvements and councils should focus on improving governance and developing financial stability plans.
97. On 6 October the Institute for Fiscal Studies (IFS) [published](#) a report on the impact of freezes and gradual roll out of personal taxes and benefits. Key findings include that whilst many tax and benefit thresholds, allowances and amounts are uprated every year in line with prices or earnings, others are frozen in cash terms by explicit policy choices. Compared with uprating, these freezes reduce household incomes, particularly in the current high-inflation environment. In addition, several benefit reforms due to be rolled out in future years will also reduce household incomes.
98. On 12 October the BBC [published](#) an article advising that the UK economy shrank by 0.3% in August for the first time in two months, strengthening the Bank of England's prediction that the UK will fall into recession this year.
99. On 19 October the Institute for Government and the Chartered Institute of Public Finance and Accountancy (CIPFA) [published](#) their joint annual performance tracker 2022 that considered how public services coped with the aftermath of the pandemic and the outlook for the remainder of the current UK parliament. The report analyses the disruptions caused by coronavirus and the response in 9 service areas including adult social care, schools, children's social care and neighbourhood services. It describes public services as being in a fragile state with some services in crisis. Further details on individual service areas are provided within the report.
100. On 18 October Reuters [published](#) an article on the results of a survey by Barclaycard that found 53% of people in Britain were planning to cut down on discretionary spending to be able to afford energy bills in the autumn and winter months.
101. On 19 October the Office for National Statistics [published](#) details of the consumer price inflation for September 2022 which shows inflation has risen by 0.2% since August to 10.1% for September amid the ongoing cost-of-living crisis. The figure matches that of July and is the highest rate in over 40 years.
102. On 25 October the ONS [published](#) details of the proportion of the population that are affected by an increase in their cost of living from data gathered from the opinions and lifestyle survey over the period 22 June to 11 September 2022. It found that the proportion of all adults finding it difficult to afford their energy bills, rent or mortgage payments has increased through the year. The experiences and differences between groups of the population are explored further in the report.
103. On 25 October the ONS [published](#) details of how the prices of the lowest-cost products for 30 everyday items have changed since April 2021. Using experimental research based on web-scraped supermarket data, the research showed that the lowest-priced items have increased in cost by around 17% over the 12 months to September 2022. It also showed that there was considerable variation across the 30 items from an increase of 46% for vegetable oil to an 8% decrease for orange juice.
104. On 28 October the ONS [published](#) an article on people's worries about climate change in Great Britain from September to October 2022. It reported that 74% of adults

reported feeling very or somewhat worried about climate change.

Conclusion

105. The Commission is invited to:

- a) Agree to note but not to respond to the consultation highlighted in paragraphs 12 and 72.
- b) Note this report and consider any implications for its work programme.

Martin McLauchlan
Policy Manager to the Commission
1 November 2022

Appendix 1 Commission reports/blogs in past 12 months: Downloads and views

Report / blog	Date	Downloads/ blog views
Best Value Assurance Report: Comhairle nan Eilean Siar	29 Sept 22	176
Tackling child poverty briefing	22 Sept 22	825
Scotland's councils' approach to addressing climate change briefing	8 Sept 22	588
Best Value Assurance Report: Shetland Islands Council	25 Aug 22	325 (+107)
Best Value Assurance Report: Angus Council	5 July 22	547 (+71)
Integration Joint Boards: Financial analysis 2020/21	30 June 22	680 (+72)
Accounts Commission annual report 2021/22	29 June 22	255 (+31)
Blog: Inequalities in Scotland	23 June 22	577 (+64)
Scotland's financial response to Covid-19	16 June 22	1,559 (+187)
Blog: Local Government in Scotland 2022	1 June 22	681 (+36)
Local government in Scotland Overview 2022	25 May 22	2,193 (+225)
Blog: Children and young people who need additional support for learning	17 May 22	869 (+110)
Blog: Working together to increase collaboration and accelerate improvement	16 May 22	242 (*)
The 2020/21 audit of Orkney and Shetland Valuation Joint Board	22 Mar 22	427 (*)
Blog: Councils face complex and urgent challenges	21 Mar 22	716 (+79)
Scotland's economy: Supporting businesses through the Covid-19 pandemic	17 Mar 22	1,156 (+84)
Local government in Scotland: financial overview 2020/21	10 Mar 22	1,680 (+94)
Drug and alcohol services update	8 Mar 22	1,790 (+131)
Best Value Assurance Report progress report: Moray Council	3 Mar 22	608 (+35)
Blog: The value of independence & scrutiny across local gov't	24 Feb 22	456 (*)
Social care briefing	27 Jan 22	4,093 (+226)
Best Value Assurance Report: Falkirk Council	13 Jan 22	1,290 (+50)
Blog: Public performance reporting – why it matters	21 Dec 21	394 (*)
Blog: Assurance & scrutiny on Scotland's housing benefit services	25 Nov 21	300 (*)

Note: Figures are reported as at 30 September 2022.

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	No. of publications
Oct 22	930 (+12)	8,687	314	90	26	34	3	0
Sep 22	918 (+27)	13,138	1,020	36	64	40	18	3
Aug 22	891 (+1)	6,800	794	71	25	15	4	1
July 22	890 (+7)	18,200	740	124	42	53	2	2
June 22	883 (+30)	20,600	679	245	90	47	10	4
May 22	853 (+12)	17,200	843	140	78	65	8	3
Apr 22	841 (+10)	2,009	0	16	3	2	0	0
Mar 22	831 (+23)	33,100	2,800	118	77	61	12	5
Feb 22	807 (+2)	8,000	1,100	60	34	32	1	1
Jan 22	805 (+13)	12,600	839	103	27	38	6	2
Dec 21	792 (+4)	6,500	108	48	20	25	2	0
Nov 21	788 (+10)	6,600	499	32	29	35	0	1
Oct 21	778 (+13)	22,500	316	93	47	97	6	6

Figures as of 28 Oct 2022.

Change on previous month shown in brackets.

MEETING: 10 NOVEMBER 2022

REPORT BY: CHAIR OF ACCOUNTS COMMISSION

CHAIR'S UPDATE REPORT

Purpose

1. This report provides an update on the engagements and work of the Chair of the Accounts Commission.

Engagement and Audit Scotland business

2. The engagements and work in the period of 1 September to 31 October have been as follows:

Audit Scotland Board and Committee meetings

- 28 September 2022 – Audit Scotland Board. The main items of substance covered were our Strategic Improvement Programme update, Q1 Financial performance report, Q1 Corporate performance report, Board and Committee meetings 2023, Annual review of corporate governance policies, Annual policy review of records management policies, HSE stress survey results and action plan, Our purpose workstream: Update on Public Audit in Scotland and the new Audit Scotland corporate plan, 2023/24 Budget proposal, Medium Term Financial Plan 2022-23 to 2026-27 and 10 year review of trainee scheme provider.

Audit Scotland engagement

- 6 September – Introductory meeting with Vicki Bibby, new Chief Operating Officer, Audit Scotland and further catch up's on 12 and 18 October.
- 13 September – Catch up with Jackie Mann, Audit Scotland Board member.
- 14 September & 5 October – Monthly catch ups with Stephen Boyle, Auditor General for Scotland and Accountable Officer, Audit Scotland.
- 6 October – Monthly catch up with John Cornett, Executive Director of Audit Services.
- 19 October – Catch up with Alan Alexander, Audit Scotland Board Chair.

External engagement

- 7 September – Introductory meeting with Gillian Martin, Convener, Health, Social Care and Sport Committee.
- 7 September – Introductory meeting with Kenneth Gibson, Convener, Finance and Public Administration Committee.
- 22 September – Introductory meeting with Paul Johnston, Director General for Communities, Scottish Government.

- 22 September – Meeting with Kate Forster, Forward Communications.
- 30 September – Convention of Scottish Local Authorities (COSLA) Leaders Meeting.
- 4 October – Media training with Mucklemedia.
- 4 October – Meeting with Ellen Leaver, Deputy Director, Local Government and Analytical Services Division, Scottish Government.
- 12 October – Improvement Service Board Meeting with Tim McKay, Interim Deputy Chair.
- 26 October – Annual Audit Planning Conference.

3. Commission business has been as follows:

- Regular catch ups with Paul Reilly and Jillian Elgin.
- 1 September – Accounts Commission member interviews.
- 5 September – Adult mental health team catch up with Stephen Boyle; Angela Canning, Audit Director, PABV; Christine Lester; Eva Thomas-Tudo, Audit Manager, PABV; Leigh Johnston, Senior Manager, PABV; Natalie Goddard, Senior Auditor, PABV; Claire Tennyson, Auditor, PABV; Joanna Mansell, Communications Adviser; Veronica Cameron, Senior Auditor, PABV; and Aileen Campbell, Auditor, PABV.
- 6 September, 12 & 18 October – Catch ups with Tim McKay.
- 6 September – Forward planning meeting with Paul Reilly, Tim McKay and Jillian Elgin.
- 6 September – Communications group catch up with Paul Reilly, Simon Ebbett, Communications Manager, Joanna Mansell and Jillian Elgin.
- 7 September – Internal Communications and Engagement Strategy meeting with Paul Reilly, Kirsty Gibbins, Communications Adviser and Joanna Mansell.
- 8 September – Accounts Commission meeting.
- 12 September – Accounts Commission member interviews.
- 14 September – Joint Work Programme meeting with Stephen Boyle, Paul Reilly, Antony Clark, Patrick McFall, Communications Adviser, Joanna Mansell, Tim McKay, Michelle Borland, Business Manager, PABV and Gemma Diamond, Audit Director, PABV.
- 20 September – Strategy Seminar catch up with Paul Reilly.
- 21 September – Accounts Commission Strategy Seminar with Commission members.
- 27 September – Comhairle nan Eilean Siar media preparation with Joanna Mansell, Veronica Cameron, Jillian Matthew, Senior Manager, PABV, Peter Worsdale, Audit Manager, PABV, and David Jamieson, Senior Audit Manager, Audit Services.

- 28 September – Comhairle nan Eilean Siar media interviews.
- 3 October – Local Government Overview (LGO) sponsor meeting with Antony Clark; Joanna Mansell; Blyth Deans, Audit Manager, PABV; Adam Bullough, Audit Manager, PABV; Lucy Jones, Senior Auditor, PABV; Lindsay Stother, Audit Officer, PABV; Andrew Dixon, Audit Officer, PABV; Christopher Lewis, Senior Auditor, PABV; and Martin Allan, Auditor, PABV.
- 11 October – Shetland Islands Council meeting to discuss best value report with Andrew Burns and Christine Lester, Commission members, Martin McLauchlan, Policy Manager and Zoe McGuire, Audit Manager, Performance Audit and Best Value.
- 12 October – Catch up with Blyth Deans, Audit Manager, Performance Audit and Best Value.
- 13 October – Commission member catch up's with Sharon O'Connor and Stephen Moore ahead of their terms ending on 31 October 2022.
- 26 October – Forward planning meeting with Tim McKay, Jillian Elgin, Blyth Deans and Martin McLauchlan, Policy Manager, Accounts Commission.

4. Other areas of work have included:

- Preparation for Comhairle nan Eilean Siar Best Value Assurance Report (BVAR) media interviews.
- Signing of climate change briefing/news release.
- Approving final version of Annual Audit Planning Guidance.
- Preparation for Annual Planning Conference

Forthcoming activities

5. My forthcoming engagement activities include:

- 1 November – Strategic Scrutiny pre-meeting.
- 2 November – Catch up with Ronnie Hinds.
- 2 November – LGO Sponsor Team catch up.
- 3 November – Catch up with Vicki Bibby.
- 3 November – Monthly catch up with John Cornett.
- 7 November – Catch up with Helena Gray
- 9 November – Audit Committee & Remuneration Committee meetings.
- 10 November – Accounts Commission meeting.

Conclusion

6. 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.

William Moyes
Chair
31 October 2022

MEETING: 10 NOVEMBER 2022

REPORT BY: INTERIM CONTROLLER OF AUDIT

INTERIM CONTROLLER OF AUDIT UPDATE REPORT

Purpose

1. This report provides an update on my engagement activity during September and October and forthcoming engagement activity during November.

Engagement

2. Please note below my engagements in September and October:
 - **2 September** – Comhairle nan Eilean Siar Best Value Assurance Report (BVAR) pre-Commission Q&A session.
 - **5 – 16 September** – Annual leave.
 - **21 September** – Monthly catch up with the Correspondence team.
 - **30 September** – Attended ‘A Conversation about our learning on system change’. This event was hosted by The Hunter Foundation and The Robertson Trust. It focused on the emerging findings from the Hunter Foundation and BBC Children in Need with a voice-led, place-based programme of support families to flourish through a programme of work called What Matters to You (WM2U). The event focused on the opportunities and barriers for achieving system change that will work for families arising from the WM2U work.
 - **3 October** – Attended Vicki Bibby’s keynote event ‘Leading in a time of transformation’.
 - **3 October** – Meeting with the Local Government Overview (LGO) team and the Accounts Commission Chair to discuss the Issues and Investigations (I&I) Matrix which will determine the scope and approach to the LGO audit.
 - **7 October** – Quarterly engagement meeting with Sarah Gadsden, Chief Executive, Improvement Service (IS). Key discussion points included: the IS’s recent report on [a future operating model for Scottish local government](#), potential IS input into the Accounts Commission’s Best Value ‘end of term’ report, potential joint work promoting the Commission’s suite of [How Councils Work](#) reports, and a general discussion on public service reform and the forthcoming Scottish Leaders’ Forum Conference.
 - **12 October** – Meeting with Philip Whyte, Director, Institute for Public Policy Research (IPPR) Scotland to discuss IPPR Scotland’s research and policy analysis work on economic growth, skills and public service reform.
 - **14 October** – Meeting with Dr Oliver Escobar, University of Edinburgh, to discuss issues linked with community empowerment and engagement and the Scottish Government’s local governance review.

- **13 October** – Scottish Leaders' Forum (SLF) Conference 2022, Tulliallan Police College. Carol Calder and I hosted a collaborative session on the future of scrutiny. This session drew on the recent SLF [Accountability and Incentives](#) report which I was involved in. It highlighted the progress made over recent years by scrutiny bodies to focus on outcomes but, in the context of the new challenges facing Scotland's public services, it asked questions such as:
 - Does scrutiny really support or inhibit change?
 - How well is it aligned to the ambitions of the National Performance Framework (NPF)?
 - Is scrutiny focusing the right issues?
 - Are the right voices being heard?
 - Does scrutiny need to change further and more radically to reflect the Scottish Government reform agenda?
- **17 – 21 October** – Annual leave.
- **25 October** – I spoke at a conference for public sector technology professionals in Scotland (FutureScot Conference). The title of my presentation was 'Getting digital government right: reducing digital exclusion, promoting collaborative leadership, and raising digital skills'. The presentation focused on the wider opportunities that embracing and embedding digital technology in the planning and delivery of public services will bring to improve outcomes for citizens and communities.
- **25 October** – Quarterly engagement meeting with Sally Loudon, Chief Executive, Convention of Scottish Local Authorities (COSLA). Key discussion points included: potential COSLA input into the Accounts Commission's Best Value 'end of term' report following the conclusion of the recent cycle of Best Value Assurance reports (BVARs), feedback following my input at the Scottish Leaders' Forum Conference, a discussion on the key issues and challenges facing councils in the context of the tight financial position following the Resource Spending Review, and a general discussion on public service reform issues (e.g. the National Care Service).
- **26 October** – Annual Audit Planning Conference. Controller of Audit update and update on the dynamic work programme.
- **27 October** – Shetland BVAR post project review with the team.
- **28 October** – I spoke at the Healthcare Financial Management Association (HFMA) Scotland Branch Conference – the conference theme is 'Three horizons of recovery', a model of long-term change as a framework for considering NHS Scotland recovers from the pandemic. My presentation focused on the key messages from the NHS in Scotland 2021 annual overview report and linking these with the International Futures Foundation (IFF) [three horizons model of change](#).
- **31 October** – Meeting with Professor Chris Chapman, Chair of Educational Policy and Practice, University of Glasgow, and previously Co-Director of What Works Scotland to discuss mutual areas of interest.

Forthcoming activities

3. My upcoming engagements in November include:

- **1 November** – Attending Kenny Oliver’s keynote event ‘Meeting the challenges of the audit profession’.
- **1 November** – Meeting Paul Johnston, Director-General Communities and Mary McAllan, Director of Covid Recovery and Public Service Reform, Scottish Government, with Gemma Diamond, Audit Director, Performance Audit and Best Value (PABV) to discuss public service reform.
- **2 November** – Recording a podcast with [The Performance Audit Report](#). The podcast will focus on the change role of performance audit and innovative delivery approaches, maximising impact, use of data and visualisations and highlight our recent outputs on Child Poverty, Tackling Climate Change, Ferries and Early Learning and Childcare.
- **2 November** – Meeting the Local Government Overview team with sponsors (Bill Moyes, Tim McKay) to discuss the LGO Financial Bulletin Emerging Messages.
- **2 November** – Pre meeting with Stephen Moore and colleagues ahead of the Health, Social Care and Sport Committee session on Tuesday 8 November on our report [Integration Joint Boards: Financial analysis 2020/21](#).
- **3 November** – Meeting Sarah Skerratt, Chief Executive, The Royal Society of Edinburgh, having taken up her new role at the end of September, to discuss mutual areas of interest.
- **4 November** – Angus BVAR post project review with the team.
- **7 November** – Quarterly engagement meeting with Simon Ebbett, Communications Manager.
- **8 November** – Attending Health, Social Care and Sport Committee informal session with Stephen Moore, Leigh Johnston (Senior Manager) and Chris Lewis (Senior Auditor) to discuss our [Integration Joint Boards: Financial analysis 2020/21](#) report as part of the committee’s pre-scrutiny of the National Care Service Bill to look at the experience of integration of health and social care to date.
- **10 November** – Accounts Commission meeting.
- **11 November** – Speaking at the Society of Local Authority Lawyers and Administrators (SOLAR) Autumn Conference on the subject of ‘Good Governance’. The presentation will focus on why good governance matters and how it supports the delivery of effective outcomes for citizens.
- **15 November** – Strategic Scrutiny Group meeting.
- **16 November** – Meeting the Local Government Overview team with sponsors (Bill Moyes, Tim McKay) to discuss the LGO Financial Bulletin draft report.
- **16 November** – Monthly catch up with Bill Moyes and Paul Reilly.
- **21 November** – Comhairle nan Eilean Siar BVAR post project review with the team.

- **21 November** – Local Government Sector Forum. Controller of Audit update.
- **23 November** – Joint Performance Audit Committee (PAC) / Financial Audit and Assurance Committee (FAAC) pre meeting.
- **24 November** – PAC/FAAC meetings.
- **25 November** – Chairing the launch of the Glasgow Centre for Population Health report on Statistical analysis of educational outcomes among Big Noise Raploch participants in Raploch, Stirling, in my role as Chair of the Evaluation Advisory Board.
- **25 November** – Quarterly engagement meeting with Andrew Kerr, Chair, Society of Local Authority Chief Executives (SOLACE).
- **29 November** – Attending the ‘Developing a Wellbeing Roundtable Methodology’ workshop – a partnership project between Carnegie UK and Northumbria University which seeks to refine a ‘Wellbeing Roundtable’ approach for developing and embedding wellbeing frameworks.

Antony Clark
Interim Controller of Audit
28 October 2022