

Annual report

2019/20



Who we are

The Accounts Commission is the public spending watchdog for local government in Scotland. We report on how well councils are providing services and spending public money. We hold councils to account and help them to improve. We are independent of councils and the Scottish Government, and we meet and report in public.



We expect councils, health and social care integration joint boards and other local government bodies to meet the highest standards of governance and financial management. In doing so, they should provide quality services and make good use of public money. We also expect councils to publish the right information to help local people understand how well their council is performing.

We deliver public audit in Scotland along with the Auditor General for Scotland who audits the remainder of the Scottish public sector. Audit Scotland was created in 2000 to provide services to both the Commission and the Auditor General.

[Public audit in Scotland](#), our joint publication with the Auditor General and Audit Scotland, sets out the principles for public audit and how it responds to the public policy environment in Scotland in which we operate.

You can find out more about our role, powers and meetings on the [Accounts Commission web pages](#). The current members of the Commission are listed on [page 19](#).

Contents

Chair's foreword	4
Our year	5
Reporting on councils	6
Local government overview reports	6
Progress with our strategic audit priorities	6
Best Value Assurance Reports in individual councils	8
Progress with previous BVARs	9
Statutory reports	10
Our national performance audits	12
Engaging with others	15
Ensuring quality in our work	17
Our members	18
Progress report	19
2019/20 work programme	19
Appendix	21
Accounts Commission 2019/20 reports and downloads	21

Chair's foreword

Our 2019/20 annual report outlines our work over the last 12 months. From our annual audit and Best Value work, looking at individual councils, to our overview reports covering the national view of local government, it's clear it has been a time of significant change and shift.

Alongside the significant changes impacting on Scottish local government, the Covid-19 outbreak has brought new and unexpected pressures. While this report looks back over the last year, the Commission is also looking forward and adapting its work to the extraordinary challenges councils and their partners will face in the months and years to come.

This year I am pleased to report that councils have made much good progress in response to our audit work. I am also pleased to see good and improving performance in the quality of the audit undertaken on our behalf.

The Commission has again reported on a breadth of policy areas nationally, both in its own name, and jointly with the Auditor General. A recurring theme has been the need for closer working between public bodies, citizens and communities. A notable example is the substantial task of integrating health and social care across the public sector. As we have reported in our annual overview reports, public services must do this against the challenging backdrop of increasing demand and resource pressures.

On a personal note, I have made the difficult decision to step down as Chair of the Accounts Commission at the end of July. As a member of the Commission since 2009, and as Chair since 2017, I have seen much change in local government, and I am also encouraged by how our work has adapted in this time.

We have strengthened our oversight of the quality of our audit work and put in place new ways to communicate our messages. For me, our overview reports are a personal highlight, and they have become a valuable commentary to aid decision makers. I also value our close work with other scrutiny bodies to better coordinate public audit in Scotland. This collaboration is vital to our role of providing assurance to the public and while we have made significant progress over the last couple of years, there are new challenges in the future that will require greater co-operation.

Finally, I would like to thank all my colleagues on the Commission who have dedicated so much time and energy to their work. And to thank all the staff working at Audit Scotland and partner bodies for their tireless commitment to delivering audit work of the highest quality. This work underpins the effectiveness of the Commission. I greatly appreciate their efforts over the years. I am also most grateful to councils and all our stakeholders for their constructive relationships with us. I particularly wish to thank Caroline Gardner, in this, her final year as Auditor General for Scotland.

I have enjoyed playing my part in guiding the Commission. We now look towards a period of more rapid and potentially much greater change. That will require everyone's commitment and thought to manage but I have every confidence in the Commission and the support it receives from Audit Scotland in meeting what the future has in prospect.

Graham Sharp
Chair of the Accounts Commission

Our year



Our annual audit work in councils and other local government bodies is the foundation for all our work. Our reports help to give assurance over public spending, both in individual councils and across Scotland.

This annual report outlines the main findings from our work over the year. We report our work publicly through a range of audit outputs including:

- **Annual audit reports** on the financial management, governance and performance of each council. This work is core to how we give assurance over councils' use of public money. It also covers wider aspects of how councils are demonstrating improvement, and their progress with the statutory duty of Best Value.
- **Best Value Assurance Reports (BVARs)** on how individual councils are fulfilling their duty of Best Value. We are currently in year four of a five-year programme of audits to report BVARs on each of Scotland's 32 councils. These reports look at how councils manage public resources, with a focus on improvement, to deliver the best possible outcomes for the public.
- **Local government overview reports** on local government and the main issues affecting it. The *Local government in Scotland: Financial overview* focuses on finance; and *Local government in Scotland: Challenges and performance* focuses on council services.
- **Performance audits** on significant national topics to examine the quality, efficiency and effectiveness in services and the use of resources across local government. These can be reported jointly with the Auditor General where there are areas of common interest such as health and social care.
- **Briefing papers** on issues affecting local government to update the public and stakeholders and to set out the Commission's position on its intended audit response.
- **How councils work** reports on specific topics to share good practice identified through our audit work to help councils improve.

You can find our reports and related outputs on [our website](#).

Reporting on councils

This year we published our two overview reports on local government, seven Best Value Assurance Reports on individual councils, and three statutory reports on issues of public concern.

Local government overview reports

We published our *Local government in Scotland: Overview 2020* in June 2020. This report was prepared before the escalation of the Covid-19 emergency. The report's messages, however, remain relevant and recognise that the pandemic deepens the challenges for local government further. It highlights the ever more important need for councils to do things differently to meet the needs of communities more efficiently and effectively.

Our report emphasises the importance of effective leadership and collaborative working across councils and their partner organisations. Flexible workforce deployment and planning is needed to meet future service demands and address skills gaps.

This is the first of our overview reports to include case studies to examine specific council services in depth. This report features planning services. It highlights the need for planning services to engage better with local people, and for chief planning officers to be more closely involved in councils' strategic planning. We will continue to focus on selected council services in future reports.

We published our *Local government in Scotland: Financial overview 2018/19* in December 2019. Our report finds that while demand for services continues to grow, funding for councils from the Scottish Government has reduced in real terms by 7.6 per cent since 2013/14 and is forecast to reduce further. Most Scottish councils are relying on money from reserves to balance their budgets. Financial pressures are likely to get worse as demand for services continues to grow.

Our report highlights the increasingly unsustainable position of health and social care Integration Joint Boards (IJBs) and the need for faster progress in their reform. It finds that 19 of Scotland's 30 IJBs needed additional funding, or recorded deficits in 2018/19.

Progress with our strategic audit priorities

Each year the Commission reviews the priorities it asks auditors to report on through their work in councils. [Exhibit 1 \(page 7\)](#) summarises the overall progress councils have made against these in 2019/20.

We noted progress in important areas of how councils set local priorities and work collaboratively with their partners. However, we found that councils need to make further improvements in how they plan to meet budget gaps; empower communities; and work with others to redesign services.

Exhibit 1**2019/20 progress with the Accounts Commission's strategic audit priorities (SAPs)****SAP 1****Clear priorities with a focus on outcomes, supported by effective leadership and long-term planning**

- Most councils have set out priorities that focus on outcomes and align with the work of their partners. Progress is often unclear due to weaknesses in performance reporting.
- More progress is needed with long-term financial planning and the content of medium-term financial plans could be improved.
- In the councils reviewed by auditors, fairness and equality are routinely considered as part of council activities.
- There has been considerable change in leadership in councils and IJBs over the last 18 months.

SAP 2**The strategic appraisal of options to re-shape services in line with priorities. This should consider good practice, innovation and collaborative working with partners**

- There is limited evidence of councils using options appraisal or collaborating with partners over significant decisions on how services are to be provided.
- Community Planning Partnerships need to take a more active role in leading partnership working and strategic change, including with the third sector.
- The development of city region and growth deals has increased joint working among councils and partners.
- There is some evidence of Integration Joint Boards for health and social care improving outcomes for local people. Concerns remain around the wider operation and financial sustainability of IJBs.
- Some councils lack clear plans to address future budget gaps and are only at an early stage of rolling out their transformation plans.

SAP 3**Ensuring that members and officers have the right knowledge, skills and support to design, develop and deliver effective services in the future**

- The effectiveness of training and development for elected members is variable across councils.
- Organisation-wide workforce planning is improving but not all councils have detailed plans for individual services.
- Councils need to consult and engage with their staff more regularly to help drive improvement.

SAP 4**Empowering local communities and involving them in the design and delivery of local services and planning for their local area**

- Councils need to involve communities more in planning services and demonstrate how such engagement improves outcomes for local people.
- Most of this year's BVAR councils have been slow to progress aspects of the Community Empowerment (Scotland) Act.
- Five of the seven councils undergoing a BVAR in 2019/20 had not published locality plans for all the priority areas they identified.

SAP 5**Reporting councils' performance in a way that enhances accountability to citizens and communities, helping them contribute better to the delivery of improved outcomes**

- Many councils need to use self-evaluation more systematically to understand where they need to improve as organisations.
- Many councils need to improve how they report the performance of local services to the public.


Best Value Assurance Reports in individual councils

Councils have a duty to demonstrate Best Value in how they deliver services, use public money, and improve as organisations. The Commission prepares a Best Value Assurance Report (BVAR) on every council as part of a five-year cycle to review councils' progress. We meet in public to consider these reports and decide what action to take.


This year's BVAR findings mirror many of the issues we noted in our review of our Strategic Audit Priorities. They highlight the importance of leadership from elected members and officers, and the need for financial planning and service redesign at a time of ongoing pressures. A recurring message is the need to involve local communities more in how services are designed and delivered. Headline messages from this year's BVAR reports are highlighted in [Exhibit 2](#).

Exhibit 2 Best Value Assurance Reports




[Clackmannanshire Council](#)  has responded well to many of the recommendations in our 2018 report, strengthening its leadership and making savings, but it continues to face serious financial challenges. Maintaining the pace of change, transforming services and making long-term savings are now critical.




[Midlothian Council](#)  urgently needs a medium-term financial strategy to deal with a significant budget shortfall. It has delivered high profile projects in schools, housing and transport and it works well with partners and local communities. Councillors need to show stronger leadership in pushing forward necessary changes.




[North Lanarkshire Council](#)  has ambitious plans for developing the area and improving services. Its strong financial planning puts it in a good position to meet future challenges. It now needs to ensure it has the workforce and skills in place and involve residents in taking its plans forward.




[Perth and Kinross Council](#)  continues to improve many of its services including household waste recycling and care services. It must now tackle underperforming areas through better performance management and self-evaluation and build on its strong partnership working to engage communities in how it provides services.




[Scottish Borders Council](#)  has steadily improved since our last Best Value audit in 2010 and has made some good progress as it continues to transform the way it delivers services. Working with other organisations will be key to it achieving its ambitions.



[Stirling Council](#)  services mostly perform well, and the council manages its resources effectively. It needs to improve how it manages and reports on its progress with its strategic plans and priorities. The council and its partners need to produce 'locality plans' to improve outcomes for people in its most disadvantaged areas.



[The Highland Council](#)  has a poor record of delivering on savings and the performance of many services including education has declined. It must increase its pace of change and get better at reporting on its own performance. With difficult decisions to make, it is essential that councillors continue to work together constructively and involve staff and local communities.

Progress with previous BVARs

Our annual audit work in councils and other local government bodies is a major part of our work. The annual audit looks at more than financial accounts. It considers wider aspects including governance, financial management and, in the case of councils, progress with the duty of Best Value.

Our Best Value audit work in councils is long-standing and we aim for it to help drive improvement. Our [annual audit reports](#) report on councils' progress with their duty of Best Value including progress with any actions arising from a previous BVAR. [Exhibit 3](#) summarises the progress made in councils subject to BVAR reports in 2018/19, the third year of our five-year cycle of auditing Best Value across all councils. It shows that councils are responding well to our findings and to the auditors' recommendations in these reports.

Exhibit 3 Progress in councils subject to 2018/19 BVARs

South Lanarkshire Council

[October 2019](#) 

Has a comprehensive action plan and made improvements in service performance including school education. It has strengthened its public performance reporting.

Dumfries and Galloway Council

[October 2019](#) 

Has strengthened its financial planning, workforce planning and performance management. Actions are ongoing around engaging with community councils, councillor development, and committee reporting.

East Lothian Council

[October 2019](#) 

Is making improvements to its financial planning and performance reporting (including reporting progress with transformation projects). Several areas including engaging with communities are due for completion in 2020.

Glasgow City Council

[October 2019](#) 

Is making reasonable progress overall. It has reached an equal pay settlement and improved performance management. Work is ongoing with the homelessness strategy, partnership working with the third sector, and community empowerment.

West Dunbartonshire Council

[October 2019](#) 

Continues to make good progress against all five recommendations made in the 2018 BVAR, including preparing a Community Empowerment Strategy.

East Ayrshire Council

[October 2019](#) 

Continues to perform well. It is carrying forward improvement actions through its Single Outcome Improvement Plan.

Fife Council

[October 2019](#) 

Has completed most actions in its comprehensive improvement plan. These include performance management, IJB governance and financial planning.

Statutory reports

We have powers to publish statutory reports to bring issues arising from the annual audit to public attention. These reports are prepared by the Controller of Audit. This year we made findings on three statutory reports as set out in [Exhibit 4](#).

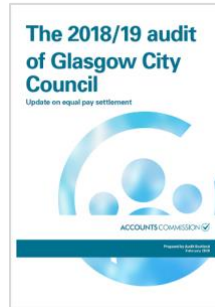
Exhibit 4 Statutory reports considered by the Commission in 2019/20



The 2018/19 audit of Fife Integration Joint Board: Report on significant findings

February 2020 

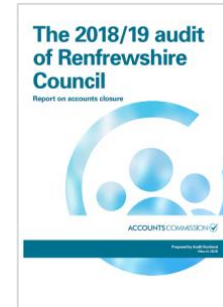
IJBs are responsible for planning health and social care services. Fife IJB is facing significant and ongoing financial problems, with recurring overspends. The board needs to tackle weaknesses in its performance reporting, deliver on agreed recovery actions and address a lack of clarity regarding the roles and responsibilities of the IJB and its partners.



The 2018/19 audit of Glasgow City Council: Update on equal pay settlement

February 2020 

The council has successfully delivered a complex £500 million project to finance an equal pay settlement. [\(Spotlight on equal pay, page 11\)](#)



The 2018/19 audit of Renfrewshire Council: Report on accounts closure

March 2020 

Good governance in public finances requires the timely preparation of accounts. The auditor missed the statutory deadline to issue their opinion on the council's financial statements because of a delay by the council. The council has since put measures in place to avoid this issue recurring.

Spotlight on equal pay



The Commission considered a [Best Value Assurance Report on Glasgow City Council](#) in August 2018. We were concerned about the council's liabilities over equal pay claims and how this might affect services and its financial position. We asked the Controller of Audit to report back to us on the council's progress in resolving these claims.

Pay inequality between women and men is an important issue that can affect lower paid female employees in particular and result in significant equal pay claims on councils. In February 2020, the [Controller of Audit reported](#) that Glasgow City Council had successfully delivered a challenging project to finance £500 million in equal pay claims. He noted that the council is still dealing with outstanding claims, with risks of further claims arising ahead of the council implementing its new pay and grading structure. Graham Sharp, Chair of the Accounts Commission said:

“We welcome that the council successfully delivered a challenging and complex project within a short space of time, with good governance arrangements and appropriate controls to ensure equal pay settlements were accurate. We strongly encourage the council to implement its new pay and grading structure by April 2021.”

In June 2020 the Commission published an [impact report](#) on its 2017 performance audit on [Equal pay in Scottish councils](#). This finds that there has been much good progress that has reduced the numbers of live cases. The report emphasises the need for councils to resolve outstanding cases. Auditors will continue to report on the effectiveness of councils' equal pay arrangements and their handling of future liabilities.

Our national performance audits

Our performance audits and public briefing papers look at issues across local government in Scotland.

Again, this year we published a breadth of performance audits and briefing papers. Topics included city region and growth deals, early learning and childcare, and community empowerment.

We promote the messages from these reports widely to the public and relevant parties across the public sector. The Scottish Parliament's Public Audit and Post-legislative Scrutiny Committee also takes evidence from our performance audits as part of its scrutiny of public services. [Exhibit 5](#) summarises headline messages from our publications:

Exhibit 5 An overview of our national reports in 2019/20

Performance audit reporting:

Early learning and childcare: follow-up

March 2020 



Plans to boost early learning and childcare hours have made steady progress. Risks remain around the availability of buildings and staff needed to meet future targets.

Privately financed infrastructure investment

January 2020 



A £3.3 billion investment programme in Scotland's infrastructure has enabled more public buildings and new roads to be built. Councils should assess the costs, savings and benefits of Non-Profit Distributing (NPD) and hub contract financing against other procurement options.

Scotland's City Region and Growth Deals

January 2020 



City deals have been positive for Scotland's economy, but the government does not have a plan to measure their long-term success. ([Spotlight on city region and growth deals, page 14](#))

Housing benefit performance audit: annual update 2019

January 2020 



Councils have addressed many risks previously highlighted by auditors; areas to improve include reporting to elected members, payment accuracy, and overpayment recovery. Resourcing difficulties are leading to greater use of agency staff.

Self-directed support (SDS): Impact report

December 2019 



Authorities have yet to make the transformation required to fully implement the SDS strategy. Progress includes measures to better understand the impact of SDS on people who need support, and a new SDS implementation plan has been produced for 2019-21.

Briefings and other outputs:

Drug and alcohol services (Joint)

May 2019 



Challenges remain in addressing the high rates of ill health and deaths in Scotland from drug and alcohol-related problems. We will continue to monitor developments in drug and alcohol services.

Public health reform in Scotland (Joint)

May 2019 



The arrangements for public health in Scotland are changing. Despite improvements in health and life expectancy, the Scottish population still suffers from health inequalities and compares poorly with other western European countries.

Principles for community empowerment (Joint)

July 2019 



Community empowerment is relevant to all parts of the public sector. A shared understanding of its principles is important to support high-quality scrutiny of this developing area.

How councils work: Safeguarding public money (Commission)

April 2019 



Risk management and effective controls in Scotland's councils help deliver high-quality services and safeguard public money. Systems to prevent money being lost to mistakes and fraud may be becoming strained.

Preparing for withdrawal from the European Union (Joint)

December 2019 



Outlines issues and potential risks and activity that Scottish public bodies have undertaken in preparing for EU withdrawal.

Spotlight on city region and growth deals



The UK Government introduced City Deals in England in 2011. It agreed to give additional funding and powers to cities and councils in their regions to give them a leading role in the growth of city region economies.

In Scotland, [city region and growth deals](#) are agreements between the UK Government, the Scottish Government, councils, and other partners, such as local businesses and universities. They are long-term programmes, with funding committed for 10-20 years. In Scotland, eight deals worth £5.2 billion, mostly around infrastructure improvements, have been signed or agreed in principle, with four more in the pipeline. The first deal in Scotland was for the Glasgow City Region in August 2014.

All deals are different and are based on local circumstances and priorities. Many deals focus on employability and inclusive economic growth. Examples of projects within the deals include the Glasgow Airport Access Project, and life science development in Tayside.

The report finds that the deals have been positive for Scotland's economy, but the government has not planned to measure their overall long-term success. The deals have enabled economic development projects across Scotland that may not otherwise have gone ahead. They have also sparked greater collaboration between councils and their partners. Local communities have had very little involvement in deals and there needs to be greater transparency over how projects within deals are approved.

We will continue to monitor this significant area of capital investment, including the impact on them of EU-withdrawal and the Covid-19 outbreak. We plan for a follow-up audit after 2022 to monitor progress on the remaining deals and to see how councils have responded to our recommendations. We will also continue to monitor city deals through our annual audit and Best Value audit work in councils.

Graham Sharp, Chair of the Accounts Commission said:

"City deals have had a positive effect across Scotland, strengthening relationships between councils, government, business, our universities and other partners. It's early days, but it's important lines of accountability for deals are now made clearer and that the right staff are in place to develop and deliver deals at a time of considerable financial pressure for councils and the wider public sector."

Caroline Gardner, Auditor General for Scotland, said:

"A significant amount of public money has been committed to city deals, but the programme's lack of aims and objectives means opportunities may already have been missed to ensure deals contribute to national outcomes. The Scottish Government needs to show how it will measure deals' long-term success and work with councils to improve transparency around the approval process for individual projects."

Engaging with others

We are always looking at new ways to promote our work and involve the public, communities and our local government stakeholders in what we do.

We use different formats, such as animations and newsletters, to get the messages from our work across. [Social media](#) are critical in reaching a wider audience. Our [Strategy and work programme 2019–24](#) report gives more information on how we promote our work.

Reporting to and engaging with the public

Our [Progress Report](#) on our 2019/20 work programme outlines our engagement activity over the year. We publicised our performance audits and briefing papers through media releases, podcasts, video blogs and animations. We also used checklists and key facts or technical exhibits to highlight our messages. All our published BVARs this year were accompanied by newsletters distributed to local community groups and third sector organisations.

The [Appendix](#) summarises all our 2019/20 publications and provides download statistics from our website.

Engaging with our other stakeholders

We need to understand issues important to the communities across Scotland if we are to keep our work relevant. This year we continued to engage our stakeholders through a range of activity:

- we met with **council leaders and chief officers** after the publication of each BVAR to hear their views on the audit
- we kept regular dialogue with our local government stakeholders including the Minister for Local Government, council leaders and chief executives, COSLA, the Improvement Service, and the Scottish Parliament's Local Government and Communities Committee
- our local government overview reports and performance audits were considered by Parliament as part of its scrutiny of the Scottish budget
- we consulted councils, trades unions, local government and third sector bodies over our future audit programme
- we discussed issues relevant to our audit with Audit Scotland's Equalities and Human Rights Advisory Group, and with its Youth Panel

Coordinating local government scrutiny

We chair a Strategic Scrutiny Group (SSG) as part of our role to coordinate the scrutiny of local government. This comprises Audit Scotland, the Care Inspectorate, Education Scotland, HM Fire Service Inspectorate, Healthcare Improvement Scotland, HM Inspectorate of Constabulary for Scotland, HM Inspectorate of Prisons for Scotland, Inspectorate of Prosecution in Scotland, and the Scottish Housing Regulator.

A local network of auditors and scrutiny partners met in every council area to identify audit risks and plan their scrutiny work. In September 2019, we published a [National Scrutiny Plan for local government](#) summarising planned strategic scrutiny activity in each of Scotland's 32 councils from September 2019.

Reflecting stakeholder views in our work

As noted above, the Commission consulted with its local government stakeholders over its work programme refresh. We have, however, delayed publishing our Strategy and Work Programme for 2020-25 because of the Covid-19 emergency. This has had a significant impact on our priorities and planned work, and on our ability to engage with audited bodies. It will of course also impact on the wider planning of scrutiny across Scotland's public services. We are reviewing our position and plan to publish an updated programme in autumn 2020.

Ensuring quality in our work

In assuring the public about the performance of councils, our work must be of high quality, independent and based on sound evidence.

All audit work undertaken on our behalf is subject to an audit quality framework and undergoes an independent quality review. This involves both internal review and external review (externally by the Institute of Chartered Accountants of Scotland). A team which is part of Audit Scotland but operates independently from auditors, reports to us on the quality of the audit. Audit Scotland publishes a [report](#) annually, prepared for the Auditor General and the Accounts Commission, on the review.

From this work, we can report that we have been assured that the quality of audit work on audits is high and improving. We have been informed that auditors are engaging with the audit quality framework and are addressing previous years' findings, leading to improvements in audit quality. Auditors have made improvements since the 2018/19 report, including:

- performance audit and Best Value audit processes have been revised to comply with the International Organisation of Supreme Audit Institutions auditing standards for performance auditing
- the quality of audit documentation has improved, especially in performance audits and Best Value assurance reports
- the use of analytical procedures has improved.

An independent survey also advised that audited bodies expressed positive views overall on the quality and usefulness of the annual audit, Best Value assurance reports, performance audits, and overview reports.

The Commission meets with council elected members and officers following publication of Best Value Assurance Reports. We have received positive feedback from these meetings on our audit of Best Value and been made aware of further areas for improvement which we have considered in planning for future developments to our audit.

Overall, the quality review work has identified some further areas of improvement for this year's audit. These include the need to ensure appropriate time and resources to deliver high quality audits; and the need for auditors to better document certain aspects of their audit methodology.

We receive an Annual Assurance and Risks report from the Controller of Audit each year, in which he reviews the outputs of the annual audit in all local government bodies. This year the Commission endorsed the Controller's conclusion that our audit work provides good coverage of our strategic audit priorities and that the approach to auditing Best Value in councils is effective.

Our members

The Accounts Commission members are appointed by Scottish ministers. The Commission meets monthly and its meetings are open to the public.



Graham Sharp

Chair



Elma Murray

Deputy Chair



Andrew Burns



Andrew Cowie



Sophie Flemig



Sheila Gunn



Christine Lester



Tim McKay



Stephen Moore



Sharon O'Connor



Pauline Weetman



Geraldine Wooley

Secretary to the Accounts Commission



Paul Reilly

Progress report

2019/20 work programme

Here we report on our progress with our 2019/20 work programme, including publications and related engagement activities. The summary includes additional unscheduled work such as statutory reports.

Key to progress:









Complete: This action has been completed.



Complete and continuing: While an action has been completed, it continues as part of further ongoing activity.



Continuing: This action has started but will require further input from the Commission.

Annual audit reports 	Published on our website in autumn for: <ul style="list-style-type: none"> • 32 councils • 31 IJBs • 11 pension funds • 32 joint boards and joint committees 	Complete Published on our website. Auditors present council annual audit reports to each council in autumn each year
		
Local government overview reports 	Financial overview, September 2019 Local government overview, June 2020	Complete and continuing Published on our website with: <ul style="list-style-type: none"> • News release • Podcast and video • Key facts animation • Key facts exhibits • Supplements and checklists Promoted through social media
		
Best Value Assurance Reports 	Published for seven councils: <ul style="list-style-type: none"> • Clackmannanshire • Highland • Midlothian • North Lanarkshire • Perth and Kinross • Scottish Borders • Stirling 	Complete Published on our website with: <ul style="list-style-type: none"> • News release • Podcast • Key facts video animation • Key facts exhibits Newsletter for all BVARs issued to local community groups Promoted through social media
		

How councils work



Safeguarding public money: are you getting it right?

Complete

Published on our website with:

- News release
- Exhibit images

The series includes good practice checklists for councillors and officers

Promoted through social media

Performance audits and impact reports



Early learning and childcare – follow-up Scotland's City Region and Growth Deals
Privately financed infrastructure investment: The Non-Profit Distributing and hub models
Self-directed support 2017: Impact report

Complete

Published on our website with:

- News release
- Soundbite podcast
- Key facts video animation
- Key facts exhibits

Video: Childcare in Scotland - a parents' guide

Promoted through social media

Briefing papers



Drug and alcohol services: an update
Preparing for withdrawal from the European Union
Principles for community empowerment
Public health reform in Scotland

Complete

Published on our website with:

- Key facts images
- Supporting information on our e-hub for EU-withdrawal
- Newsletter (Principles for community empowerment) issued to community groups

Promoted through social media

Statutory reports



The 2018/19 audit of Glasgow City Council: Update on equal pay settlement
The 2018/19 audit of Fife Integration Joint Board: Report on significant findings
The 2018/19 audit of Renfrewshire Council: Report on accounts closure

Complete

Published on our website with:

- News release
- Link to annual audit report
- Newsletter for Fife IJB issued to community groups

Appendix

Accounts Commission 2019/20 reports and downloads

Report	Publication	Report downloads	Podcast downloads	Newsletter downloads	Newsletter circulation to local communities
The 2018/19 audit of Renfrewshire Council: Report on accounts closure	March 2020	38	n/a	n/a	n/a
Early learning and childcare: follow-up	March 2020	759	32	n/a	n/a
The 2018/19 audit of Fife Integration Joint Board: Report on significant findings	February 2020	188	n/a	187	57
The 2018/19 audit of Glasgow City Council: Update on equal pay settlement	February 2020	234	n/a	n/a	n/a
Privately financed infrastructure investment	January 2020	626	101	n/a	n/a
Highland Council: Best Value Assurance Report	January 2020	1,087	220	1,011	140
Scotland's City Region and Growth Deals	January 2020	1,655	104	n/a	n/a
Self-directed support: 2017 progress report - impact	December 2019	384	n/a	n/a	n/a
Local government in Scotland: Financial overview 2018/19	December 2019	2,091	247	n/a	n/a
Scottish Borders Council: Best Value Assurance Report	October 2019	948	184	628	94
National Scrutiny Plan	September 2019	651	n/a	n/a	n/a

Report	Publication	Report downloads	Podcast downloads	Newsletter downloads	Newsletter circulation to local communities
Perth and Kinross Council: Best Value Assurance Report	August 2019	1,254	147	414	72
Principles of community empowerment	July 2019	6,198	n/a	62	57
Midlothian Council: Best Value Assurance Report	July 2019	1,584	197	412	44
Clackmannanshire Council: Best Value Assurance Report progress report	June 2019	1,051	206	234	31
Accounts Commission annual report 2018/19	May 2019	531	n/a	n/a	n/a
Accounts Commission Engagement strategy and plan 2019-24	May 2019	402	n/a	n/a	n/a
Accounts Commission Strategy and annual action plan 2019-24	May 2019	446	n/a	n/a	n/a
Accounts Commission Engagement plan progress report 2018/19	May 2019	216	n/a	n/a	n/a
North Lanarkshire Council: Best Value Assurance Report	May 2019	1,451	185	75	25
Stirling Council: BV Assurance Rprt	April 2019	1,462	205	271	54
How council work: Safeguarding public money	April 2019	2,319	n/a	n/a	n/a

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Annual report

2019/20

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