

Audit scope

Challenges and performance 2020

Local government in Scotland



ACCOUNTS COMMISSION 

Prepared by Audit Scotland
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Background

Each year the Accounts Commission publishes two reports that set out a review of local government in Scotland:

- *Local government in Scotland – Financial overview*
- *Local government in Scotland – Challenges and performance*

The first report, published in the late autumn each year, assesses the financial position and issues for local government. The second report, published in the following spring each year, builds on the financial overview and assesses the wider performance and challenges facing local government.

In the *Challenges and performance 2020* report, we will comment on:

- the current landscape for local government in terms of national policy and priorities

- the challenges councils face, such as the financial pressures arising from reducing budgets and increasing demands on services
- how well councils are responding to the challenges, eg through transformation and improvement programmes
- how well councils are performing by considering the impact these challenges have had on the services they provide and the outcomes for local communities. This will include a focus on planning services as a case study
- the progress being made by health and social care integration authorities.

Why is this audit important?

Local government provide a diverse range of important services to the people of Scotland. Councils spend around £15 billion of public money each year and local government is one of Scotland's largest employers with around 243,000 staff. Demand for services and pressure on budgets continue to increase making good fiscal planning, management and governance as critical as ever. The current financial pressures facing the Scottish public sector mean it is important to report publicly on how local government in Scotland is managing the financial challenges.

How will we carry out the audit?

Our report will draw on the audited annual accounts and annual audit reports of councils, integration joint boards and local government pension funds. We will also draw on Audit Scotland's national performance audit reports, Best Value Assurance Reports and information from other sources including published data, such as the National Performance Framework and Local Government Benchmarking Framework.

What impact will the audit have?

The report will provide an independent assessment and assurance to the public about how effectively Scottish local government is currently performing and responding to the challenges it faces as well as planning for the future. It will also act as a prompt for councillors to help them with their scrutiny role.

Report timing

We will publish the *Local government in Scotland – Challenges and performance 2020* in April 2020. Alongside the report we will also provide a useful checklist of questions for councillors to support effective scrutiny.

Previous [local government overview reports](#)  can be found on the Audit Scotland website.

Contacts

For further information on the local government overview reports contact Kathrine Sibbald, Audit Manager, on 0131 625 1811 or ksibbald@audit-scotland.gov.uk 



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