

Annual report

2021/22





Who we are

The Accounts Commission holds councils and other local government bodies in Scotland to account and help them improve by reporting to the public on their performance. We are impartial and operate independently of councils and the Scottish Government.

We expect councils and other local government bodies to achieve the highest standards of governance and financial stewardship and fulfil their statutory **duty of Best Value** in how they use their resources and provide their services. Our work includes:

- securing and acting upon the external audit of Scotland's councils, Integration Joint Boards (IJBs) and other joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits and related work to help councils and IJBs improve their services
- requiring councils to publish information to help the public assess their performance.

You can find out more about the work of the Accounts Commission on our website: www.audit-scotland.gov.uk/about-us/accounts-commission.

The current members of the Commission are listed on [page 27](#).



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Chair's foreword

Covid-19 has significantly impacted the work of the Accounts Commission. But our remit and our priorities have not changed.

Our task is to provide assurance to the public, the Scottish Parliament and Scottish Government about how well councils are delivering their services and managing their finances. Where we identify areas of under-performance, we make clear how these can be improved. We also assess and report on the financial sustainability of over 100 local bodies, including health and social care integration joint boards.

We continue to press councils, alongside the Scottish Government and their local partners, to make faster progress in tackling the serious inequalities that persist in Scotland. We have also emphasised the importance and value in engaging their local communities in decisions about the planning and delivery of local services.

As this report demonstrates, some services are being improved and local authorities are learning lessons from each other and from the Commission's reports. Nonetheless there are undoubtedly areas where further improvement needs to be achieved in the design and delivery of services, in the allocation of resources, in building on the lessons learned from coping with Covid-19 and in how local authorities individually and collectively communicate their achievements and plans with the public. The Commission will continue to challenge local bodies to tackle under-performance effectively, as well as acknowledging what is being achieved.

The Commission has also focused on the impact on local services of Covid-19 and the significant contribution local bodies are making to the national effort to recover and to plan for the future. This will continue to be an important feature of our work for the foreseeable future.

Although the Commission's focus is on the performance of local bodies, we continue to emphasise to the Scottish Government ways in which they could help councils better plan services. That's why we will continue to reinforce the criticality of the Scottish Government delivering a multi-year financial settlement and increasing the flexibility on how resources can be used.

The impact of Covid-19 has resulted in the Commission working in more agile and responsive ways, including more briefings and blogs.

The Commission itself is also changing. I was appointed Chair in January 2022. Since then, I've been working with members of the Commission to determine our focus for the years ahead and implement a programme of internal change designed to strengthen our ability to effectively deliver our statutory functions, and further improve how we engage with our stakeholders. We have continued to benefit from the support of the Audit Scotland Board, the Auditor General and staff across Audit Scotland.

In the last year we said goodbye to Elma, who had been interim Chair since 2020 and Pauline, who had completed eight years as a Commission member. We wish them both well for the future.

In addition, we have launched a recruitment drive to replace two Commissioners whose terms of office have come to an end, as well as filling two long-standing vacancies. We look forward to welcoming these new colleagues to the Commission.

The Commission and the bodies we oversee have faced considerable uncertainties during the last two years, and it is likely that these challenges will continue. This makes the work of the Commission even more important.



Dr William Moyes
Chair of the Accounts Commission



Our impact

Our audit work has reported on the progress by councils against our priorities. Our annual audit work and our Best Value auditing is helping to drive forward improvement. The pandemic impacted on the scheduling of our reporting.

Progress against our priorities

- 1.** In September 2021, we published our [Strategy for 2021–26](#) setting out our priorities for the next five years, alongside the principles used to shape our reporting. We will use our statutory powers to shine a spotlight on inequalities, funding and the financial sustainability of local government, recovery from the pandemic and local government’s relationship with its communities.
- 2.** We receive an Annual Assurance and Risks Report (AARR) from the Controller of Audit each year, reviewing the annual audit in all local government bodies. The AARR highlights that audit work is providing good coverage of the Commission’s priorities and emphasis on Best Value is helping to drive forward improvement. [Exhibit 1 \(page 7\)](#) outlines progress made against our four priorities this year.

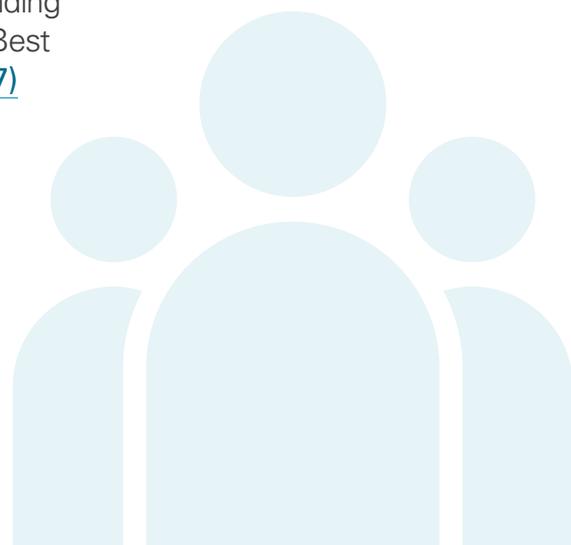


Exhibit 1.

Progress by councils in 2021 against the Accounts Commission's strategic priorities (as reported in the AARR)

Priority area	Key findings
<p>Inequalities: the contribution local government makes to lessening the impact of inequalities, particularly poverty, on different communities</p> 	<ul style="list-style-type: none"> • Councils are prioritising a commitment to reducing inequalities in their communities. • Councils are considering equalities as part of their decision-making, engaging with harder to reach communities on service delivery and transformation and creating measurable equalities outcomes. • There are examples of councils working well with partners to target specific support towards disadvantaged and vulnerable groups within their communities, who may have been particularly impacted during the pandemic.
<p>Funding and financial sustainability: the impact of funding on local government's ability to fulfil its role</p> 	<ul style="list-style-type: none"> • Funding for councils is decreasing and much of the funding is allocated by the Scottish Government for specific purposes, reducing the discretion of councils in spending decisions. • Councils and Integration Joint Boards (IJBs) are carrying out medium-term financial planning to provide more certainty around service provision and savings targets. • Some plans need to be reviewed to reflect the impact of Covid-19 to adjust priorities and targets, so they remain appropriate and deliverable.
<p>Communities: the relationship between local government and its different communities</p> 	<ul style="list-style-type: none"> • Councils with Best Value Assurance Reports (BVARs) in 2021 all had a clear vision and strategic direction, aligned with local outcome improvement plans. • Good working relationships with partners allowed councils to respond more effectively to the challenges created by the pandemic. • However, it is not always clear whether partnerships are delivering improved outcomes due to a lack of performance reporting. • Some councils are consulting widely with communities and involving them in decision-making, but councils have much more to do to fulfil the ambitions of the Community Empowerment Act. There is little evidence of direct community input driving recovery actions or meaningfully reshaping services.

Priority area	Key findings
<p>Recovery: what contribution local government makes to Scotland's response to, and recovery from, the pandemic</p> 	<ul style="list-style-type: none"> • Councils made changes to governance structures in response to Covid-19 and, despite the potential risks for scrutiny and decision making involved in this, the new arrangements were found to be effective. • Many councils have shown strong leadership, though as in previous years, there has been turnover in leadership roles. • In councils where we have undertaken a BVAR, they were providing training for elected members and carrying out workforce planning, but there are still areas where improvements are needed. • Councils are making use of self-evaluation to drive continuous improvement. • There are still areas for improvement in performance reporting to allow councils to be able to better demonstrate progress against priorities. • Councils are meeting their statutory responsibilities on public performance reporting under the 2018 Statutory Performance Information (SPI) Direction. But there is scope for improvement around reporting on benchmarking and performance against Best Value duties. • Covid-19 impacted on the ability of some councils to progress plans for transformation and make associated savings.

Source: [Annual Assurance and Risks Report](#), Controller of Audit. Endorsed by the Commission at its meeting in March 2022

Impact of Covid-19 on our reporting in 2021/22

3. Our annual audit work in councils and other local government bodies is the foundation for all our work. The 2020/21 annual audit reports were the first to capture the full-year impact of Covid-19 on local government finances. Covid-19 created unprecedented conditions for councils and other local government bodies – we reported on this throughout the year. Our local government overview reports ([see paragraphs 14 and 15](#)) summarise the key messages.

We outline our range of [audit outputs](#), and how each of these have been affected by Covid-19 in [Exhibit 2 \(page 9\)](#).

Exhibit 2.

Audit outputs and impact of Covid-19

Audit outputs	Impact of Covid-19
<p>Annual audit reports. This work is at the core of how we provide assurance over the use of public money. We report on the finances and performance of 32 councils, 30 Integration Joint Boards and 42 other local government bodies (31 other local government bodies and 11 local government pension funds). We also cover wider aspects of governance, improvement and progress made against their duty of Best Value.</p>	<p>The deadline for preparing public bodies' accounts for the 2020/21 year was extended to the end of November 2021. Most audits for local government bodies were completed within the revised deadline.</p> <p>In Exhibit 1 we summarise the key messages from the annual audit reports, under the four priorities we outlined in our Strategy 2021–26.</p>
<p>Reporting on Best Value. Our Best Value Assurance Reports (BVARs) report on how individual councils are fulfilling their statutory duty of Best Value. The reports look at how councils manage public resources, with a focus on improvement, to deliver the best possible outcomes for the public. Every year, through annual audit reports, auditors report on the progress councils have made against recommendations in the BVARs.</p>	<p>Our timetable for Best Value reporting on 32 councils was extended from five to six years in 2021. The final three reports will be published by winter 2022.</p> <p>We published four BVARs and one progress report in 2021/22. See paragraphs 4 to 7.</p>
<p>Local government overview reports: These two reports summarise our assessment of local government and the main issues affecting it. The <i>Local government in Scotland: Financial overview</i> focuses on finance; and the <i>Local government in Scotland: Overview</i> focuses on service provision.</p>	<p>The timeline of this work was adjusted to reflect the altered annual audit timelines. We published the Local government in Scotland: Overview 2021 in May 2021 and the Local government in Scotland: Financial overview 2020/21 in March 2022. See paragraphs 14 to 15.</p>
<p>Statutory reports: We have powers to publish statutory reports on individual councils, to bring issues arising from the annual audit to public attention.</p>	<p>We published one statutory report this year, highlighting concerns in relation to governance and transparency at Orkney and Shetland Valuation Joint Board. See paragraphs 19 and 20.</p>

Audit outputs

Performance audits on significant national topics to examine the quality, efficiency and effectiveness of services and the use of resources across local government.

Impact reporting: These are short follow-up reports that track progress with the recommendations from previous performance audits.

Other products: These include briefing papers, blogs and summaries to update the public and stakeholders on issues affecting local government and the Commission's position on what its audit response should be. These help us report in a more agile way alongside our other reporting.

Where there are areas of common interest, such as health and social care, we report jointly with the Auditor General for Scotland.

Impact of Covid-19

During 2020 and 2021, we paused and reframed our programme of performance audits, briefing papers, update reports, blogs and impact reports. This was to understand the emerging impact of Covid-19, what new work was required and how existing planned work needed to be reshaped. This was also to avoid placing additional scrutiny burdens on public bodies at a time when they were addressing the significant impact of Covid-19 on public services.

In 2021/22, as part of our joint dynamic work programme, we published two briefing papers, four updates and eight blogs. No performance audits or impact reports were planned for publication in 2021/22. [See paragraphs 16 to 18.](#)

How councils work reports help local government bodies improve by bringing together findings and good practice from our audit work.

No *How councils work* reports were planned for publication in 2021/22.

As part of our joint dynamic work programme, we published:

 **2**
briefing papers

 **4**
updates

 **8**
blogs



Reporting on individual bodies

This year we published Best Value reports on five individual councils, and we continued to monitor the progress made by councils against the findings of our first 25 Best Value Assurance Reports

Best Value Assurance Reports (BVARs)

4. Councils have a duty to demonstrate Best Value – essentially continuous improvement in how they deliver services and use public money. Over the past six years the Commission has received a BVAR on 29 councils. The final three BVARs will be published by winter 2022.

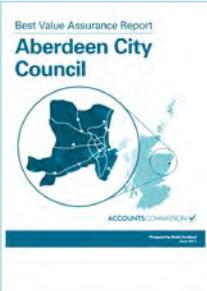
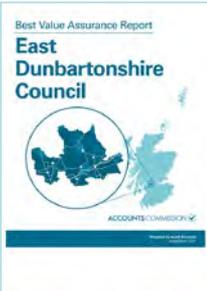
5. The Commission has agreed that from 2022/23, Best Value will be assessed entirely through the annual audit. This will be complemented by auditors reporting on some thematic work relating to Best Value. The approach will be informed by the Controller of Audit's AARR that highlights key risks facing local government. The Commission considers this report in March every year.

6. This year's BVAR findings again highlight the importance of good working relationships and collective leadership to drive change and improvement for the benefit of the communities that councils serve. Headline messages from this year's BVARs are outlined in [Exhibit 3 \(page 12\)](#).

7. Each report is formally considered by the council, Commission members also meet with councillors and senior staff to discuss the report. Any actions coming from the recommendations in the report will be followed up in the annual audit report or a follow-up report if deemed appropriate.

Exhibit 3.

Summary of Commission findings and recommendations for BVAR's published in 2021/22

Council	Commission's findings and recommendations from 2021/22 BVARs
<p>Aberdeen City Council</p> <p>(June 2021)</p> 	<ul style="list-style-type: none"> • We commend the council on the strong changes, improvements and ambition that have been in place since previous Best Value reports in 2015 and 2008. • We welcome the self-awareness about its need to further increase the pace of improvement, particularly in the performance of education, housing services and tackling the deepening inequalities across communities. • The council has delivered challenging savings targets, and ambitious capital projects, while delivering services within budget and closing the budget gap, meaning it is well placed to manage continuing challenges from the on-going pandemic. • It is also encouraging that the council's vision for the people in Aberdeen is shared between elected members and officers demonstrating a good collaborative leadership. <p>In August 2021, the council considered and accepted the BVAR and approved an action plan. Progress will be monitored through the annual audit.</p>
<p>East Dunbartonshire Council</p> <p>(September 2021)</p> 	<ul style="list-style-type: none"> • We are pleased with the progress the council has made since our 2017 report: it has good self-awareness and is open about where it needs to improve. • The council is led well: service performance and customer satisfaction are good. Education services perform particularly well, even in the council's most deprived areas. • The council must maintain focus on its most vulnerable citizens and continue to develop their approach to tackling child poverty. Improvements in housing services will support this. • It is vital that councillors continue to seek timely performance information on services to support good improvement decisions. • The council manages its finances well. However, explicit links between budgets and the transformation programme are required to support transparency and scrutiny. • The council and its partners engage well with their communities. The Community Planning Partnership (CPP) needs to resume its regular meetings, revise its local outcomes improvement plan, improve performance reporting, and further broaden its engagement with communities. • It is crucial that the quality of services is sustained as the IJB (Integration Joint Board) shifts the way services are delivered. • It is important that the council shows how Covid-19 funding will be used to support economic recovery and social justice for its citizens. <p>The council considered the BVAR in November 2021 and agreed an action plan in response to the improvement recommendations. The annual audit will include an update on the progress made by the council.</p>

Council**Commission's findings and recommendations from 2021/22 BVARs****South Ayrshire Council**

(October 2021)

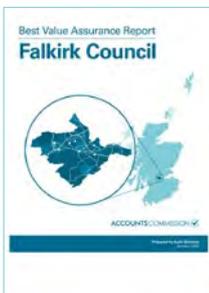


- We are pleased that the council has responded quickly to the challenges of the Covid-19 pandemic and has a clear vision for the people of South Ayrshire. Disappointingly, however, progress identified in previous Best Value work has slowed in key areas. We therefore expect an increase in the pace and depth of change.
- Elected members and officers need to demonstrate more leadership and commitment to drive transformation. Building capacity and leadership development will be important.
- Transformation needs to be supported by improved performance information and targets for progress. Specifically, medium-term and longer-term financial plans require development and workforce plans need to be in place.
- We expect the council to build on the good relations of its partners in delivering and demonstrating progress in community wealth building, tackling poverty and inequalities.
- It is vital to encourage engagement and relationships with citizens through improved performance reporting and access to council meetings.

In December 2022, the council accepted the findings of the Commission and approved a draft action plan. We intend to maintain a very close interest in the council's progress through annual audit and Best Value reporting.

Falkirk Council

(January 2022)

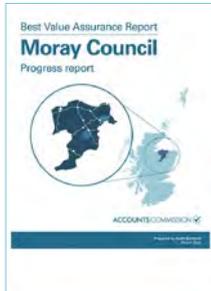


- Our last Best Value report on the council in February 2018 showed an encouraging response by the council to two previous reports (in 2015 and 2016) which had been critical about the council's slow pace of improvement. We are therefore extremely disappointed that this current report again finds that insufficient progress is being made by the council in its improvement.
- Despite positive working relationships between elected members and officers, there is a lack of collaborative leadership to drive transformational change.
- We cannot yet have confidence that the council will meet a projected budget gap of £70 million over the next five years. Elected members need to make difficult decisions on how to transform services for the people of Falkirk.
- We are pleased to note the good performance of many council services, but the council needs to do more to show how it acts upon people's experience and satisfaction with these services.
- The council's effective response to the pandemic underlined how it is improving how it engages with its communities, which will be important in facing the significant challenges ahead.
- Speedy work is required to deliver locality plans and empower communities. A prominent example of how partnership working needs to deliver more benefits for communities in Falkirk is the need for further integration of health and social care services through the Integration Joint Board.

The council fully accepted the findings of the BVAR and agreed an action plan in February 2022. Progress will be monitored closely, and the council will be the first to be audited under the new Best Value arrangements in 2023.

Council**Commission's findings and recommendations from 2021/22 BVARs****Moray Council
progress report**

(March 2022)



- In our previous report, we set out our serious concerns about a lack of sustained improvement in Moray Council over many years. We are encouraged by the steps taken by the council since to put in place elements needed to deliver improvements, against a backdrop of the challenges of the Covid-19 pandemic, to which the council has responded well.
- We are not, however, assured that this momentum will be maintained. We remain disappointed that the strong cohesive leadership required from elected members is not yet being demonstrated.
- Immediate progress now needs to be evidenced in more urgent implementation of the improvement and modernisation programme.

The council formally considered the Commission's findings and agreed an action plan in response in March 2022. Progress will be monitored closely and reported on as a priority.

Best Value reporting through the annual audit

8. Our annual audit work in councils and other local government bodies lies at the core of our work. The annual audit provides assurance on local government accounts, but also goes beyond the accounts. It considers wider aspects including governance, financial management and, in the case of councils, progress with the duty of Best Value.

9. Our aim is that our long-standing Best Value audit work in councils helps to drive improvement. In every council, auditors report progress against our previous BVAR recommendations through the annual audit report.

10. Appendix 2 summarises the progress made in those councils subject to BVARs in previous years. In general, our auditors reported that councils have robust arrangements in place to support the delivery of Best Value. However, further progress is needed against several important aspects. These include:

- strengthened leadership and an increased depth and pace of improvement
- the need for more systematic approaches to self-evaluation to drive improvement
- further action to be taken to address mixed progress in implementing aspects of the Community Empowerment (Scotland) 2015 Act, for example in relation to participatory budgeting
- scope for improved performance reporting by councils to:
 - better demonstrate progress against local priorities (including with partners)
 - report more effectively on benchmarking activity and the use of the Local Government Benchmarking Framework (LGBF)
 - more clearly show how they are meeting the requirements of the Commission's Statutory Performance Information (SPI) Direction.

11. The remaining three BVARs, for Angus Council, Shetland Council and Comhairle nan Eilean Siar will be published by the end of 2022.

12. For integration joint boards, this year's AARs reported that:

- 22 IJBs had appropriate arrangements for Best Value in place
- 4 IJBs were working on developing their arrangements
- 2 had arrangements in place, but the auditors judged that they needed further improvement
- 2 IJB AARs had no clear judgement on the IJBs' arrangements for demonstrating Best Value.

13. We are currently planning for further reporting on the performance of IJBs, to ensure assurance around this significant resource and vital service in people's lives.



Local government overview reports

Last year our two overview reports focused on the immediate impacts of Covid-19 and looked ahead to its longer-term impacts on the financial outlook for councils as well as the economy, communities, and public services

14. We published our [Local government in Scotland: Overview 2020/21](#) in May 2021. Focusing on councils' initial response to the Covid-19 pandemic, we reported that:

- Covid-19 is having a profound impact on all aspects of society, including the economy, jobs, and the physical and mental health of the public. Inequalities have been exacerbated and deepened by Covid-19. At the same time, the financial and service demands and stresses on councils have increased
- relationships with communities have been vital. Councils, their partners and communities have worked well together
- levels of service disruption have varied. Services such as education, social care and culture and leisure were badly affected, while other core services continued on a reduced basis or delivered virtually
- the workforce demonstrated versatility to take on new roles. Staff were redeployed from services that were closed or reduced into services facing increased pressure. They worked at pace under challenging circumstances
- there were significant changes in council governance structures and processes. Councils must continue to balance the need for urgent decision-making with transparency

- councils continue to face significant financial challenges, and these have been exacerbated by the pandemic. The Scottish Government has provided substantial additional financial support, but the nature and timing of funding has created further challenges for councils
- councils have started to plan for longer term recovery from the crisis. There has been ongoing learning resulting from the emergency response to the pandemic.

15. We published our [Local government in Scotland: Financial overview 2020/21](#) in March 2022. Our report covered the first full year that makes clear the impacts of Covid-19. We also looked ahead to the medium- to longer-term financial outlook for councils. Our conclusions included:

- Covid-19 persisted throughout 2020/21, with the Scottish Government increasing funding to councils by £1.5 billion to support them in dealing with the impacts of the pandemic.
- When Covid-19 funding is excluded, there has been a real-terms underlying reduction of 4.2 per cent in local government funding since 2013/14.
- The underlying increase in Scottish Government funding of £358 million in 2020/21 was 1.1 per cent in real terms. But, over half of this increase is due to specific grants. Ring-fenced funding helps support delivery of key Scottish Government policies but constrains a proportion of the total funding and resources and removes any local discretion over how councils can use these funds.
- Councils' income from customers and clients was affected by Covid-19 restrictions and fell by £0.5 billion.
- In 2020/21, all councils reported surpluses and increased their usable reserves. The total increase in reserves was £1.2 billion (46 per cent). This increase was mainly due to late Covid-19 funding, which was unspent at 31 March 2021.
- Councils administered a further £1.4 billion of Covid-19 grants on behalf of the Scottish Government in 2020/21, putting additional pressure on finance staff across councils.
- Capital expenditure reduced by more than 20 per cent in 2020/21 because of Covid-19. Scottish Government capital funding to councils is expected to fall again in 2021/22.
- Covid-19 pressures contributed to greater and more frequent errors in councils' unaudited accounts.
- Uncertainty over the amount of funding available for Covid-19 recovery at the end of 2020/21 led to difficulties in setting budgets. Many councils established updated Covid-19 budgets in autumn 2021.
- Covid-19 resulted in revised medium-term financial plans, but longer-term planning will need to be updated as Covid-19 uncertainty diminishes.

National reports

We published six products on national, thematic issues and eight blogs highlighting specific areas of interest for the Commission

16. We did not publish any full national performance audits last year. We did however publish six other products on national, thematic issues. These briefings and update reports summarise key issues affecting local government and the Commission's proposed response. They also inform our future work programme and support the scoping process of our audit work.

17. We promote messages from these products widely to the public and relevant parties across the public sector. [Exhibit 4](#) summarises the headline messages from our publications.

Exhibit 4.

A summary of our national, thematic reports published in 2021/22

Report



The impact of Covid-19 on Scottish councils' benefit services

October 2021

Summary

Our thematic study concludes that most of Scotland's councils maintained or improved their delivery of vital benefits during the Covid-19 pandemic. This was despite short-staffing and major disruptions from having to abruptly move to home or remote working.

Our risk assessment work on all council benefits services continues to report on risk and on improvements for this vital service.

Report

Summary



Auditing climate change: An update

October 2021

Joint update with the Auditor General

In this update we outline the key role the public sector in Scotland has to play in ensuring a pathway to net zero by 2045 and adapting to climate change.

This is the first in a series of work expanding our reporting on climate change.



Community empowerment: Covid-19 update

October 2021

Joint update with the Auditor General

Communities played a crucial role in the response to Covid-19. In this update we share some of the many good examples of the community response to the pandemic and summarise the learning. We build on our [Principles for community empowerment](#) report published in 2019.



Social care

January 2022

Joint briefing with the Auditor General

Our briefing summarises the key challenges and recent progress made in social care services. It includes quotes from people with experience of social care support and providers of social care. It highlights areas requiring improvement across social care including: workforce conditions, commissioning of services and self-directed support.

This is a forerunner to an intensive schedule of reporting in social care in coming years.



Scotland's Economy: Supporting businesses through the Covid-19 pandemic and planning Scotland's economic recovery

March 2022

Joint briefing with the Auditor General

Our briefing concludes that a detailed analysis of how Covid-19 business support funding was distributed during the pandemic is not possible, due to gaps in data. The Scottish Government is now working to improve the data to inform future policy making.



Drug and alcohol services: An update

March 2022

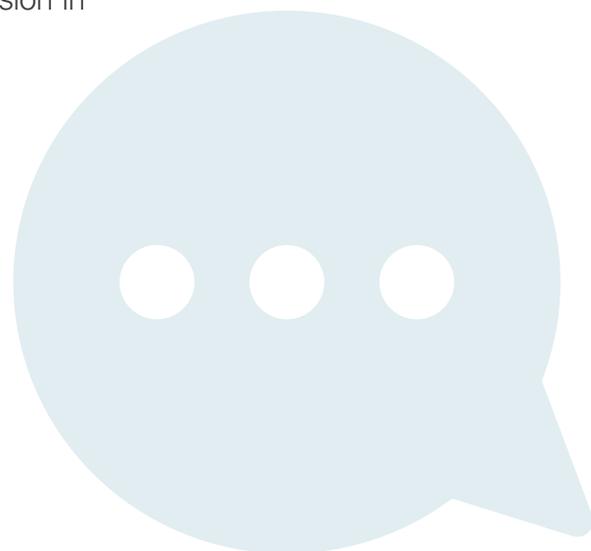
Joint update with the Auditor General

Our briefing outlines the complexities of drug and alcohol services in Scotland recommending that a clear plan is needed to improve people's lives and increase transparency around spending.

We will be reporting further in this area.

18. To complement our reporting during 2021/22, we published the following eight blogs designed to facilitate debate, raise awareness and support improvement:

- [Public Services and Scotland's Voluntary Sector during Covid-19](#), June 2021. Commission member Andrew Burns wrote about the important role the voluntary sector plays in helping to deliver Scotland's public services.
- [The digital divide – inequality in a digital world](#), September 2021. Interim Deputy Chair Tim McKay outlined how the pandemic has changed how we see and use digital technology for work and learning, accessing services and connecting with others. It has also brought recognition that not everyone has the digital tools needed to participate and thrive in the modern world.
- [Christie – it really is now or never](#), October 2021. Interim Chair Elma Murray blogged about the lack of progress made in the 10 years since the Christie Commission's report.
- [The role of Commission sponsors in our reporting work](#), October 2021. Andrew Cowie, member of the Accounts Commission blogged about the important role of report sponsor. Sponsors bring a different perspective, expertise and insight, alongside the professional work of the Audit Scotland teams.
- [Assurance and scrutiny - reporting on the vital role of Scotland's housing benefit services](#), November 2021. Commission member, Andrew Cowie blogged about the Commission's reporting on housing benefit services.
- [Statutory Performance Indicators](#), December 2021. Interim Deputy Chair, Tim McKay highlighted the importance of public performance reporting as we published our refreshed [Statutory Performance Information Direction](#) for councils, which applies from April 2022.
- [The value of independence and scrutiny across local government](#), February 2022. In his introductory blog, the Commission's new Chair, William Moyes wrote about the increasingly important and prominent role of the Commission in Scottish public life.
- [Councils face complex and urgent challenges](#), March 2022. The Commission's Chair, William Moyes set out the key messages within the [Local government in Scotland: Financial overview 2020/21](#).





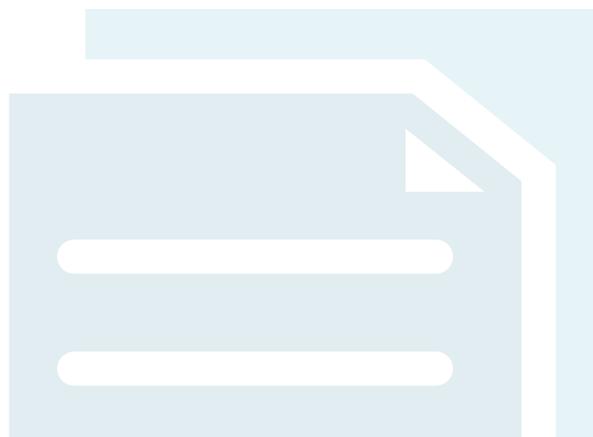
Our other work

Throughout the year we undertook other work to maximise our statutory responsibilities. Audit Scotland also published a series of briefing papers and blogs that complement our programme of work

Statutory reporting

19. Our [statutory report on Orkney and Shetland Valuation Joint Board in March 2022](#) found serious flaws in corporate governance at the Board. Processes to manage the contract and pay awards for the Assessor and Depute Assessor were flawed. Decisions taken were unlawful or not supported by appropriate procedures. And increases in pay were subject to neither appropriate scrutiny nor challenge. This undermines confidence that the decisions taken represented value for money.

20. The Valuation Joint Board accepted the Commission's findings and is committed to addressing these issues urgently. Some improvement actions have already been taken. The Commission now expects effective training and development to be in place, enabling board members to fulfil their responsibilities.



Statutory performance information (SPI): our new Direction

21. We have a statutory power to define the performance information that councils must publish for performance comparison and benchmarking purposes. The Commission uses the power to emphasise the prime importance of councils reporting performance to their citizens and communities. Our [2021 SPI Direction](#), published in December 2021, requires councils to report on their performance in improving local services and local outcomes for the three years from 1 April 2022.

Code of Audit Practice and new audit appointments

22. In June 2021, we published, in partnership with the Auditor General for Scotland, our new [Code of Audit Practice](#), which sets out our expectations of the auditors that we appoint. The new Code sets out our ambitions for public audit in Scotland including how we will fulfil our Best Value reporting responsibilities. The new Code formed the basis of our appointing of auditors in spring 2022 – including from Audit Scotland and from accountancy firms – for a five-year appointment period.

Coordinating local government scrutiny

23. We chair the [Strategic Scrutiny Group](#), helping ensure coordination of 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, Scottish Housing Regulator and the SPSO (Scottish Public Services Ombudsman).

24. This year, a local network of auditors and scrutiny partners met in every council area to identify audit risks and plan their scrutiny work.

Other relevant Audit Scotland outputs

25. [Exhibit 5 \(page 23\)](#) summarises the key messages from Audit Scotland publications that complement the Commission's work.

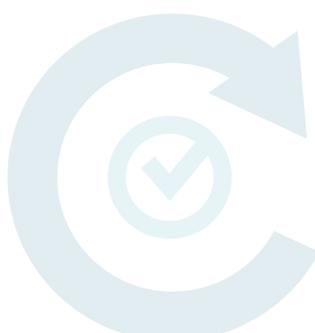
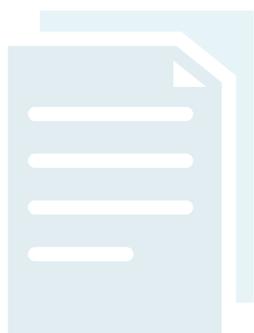
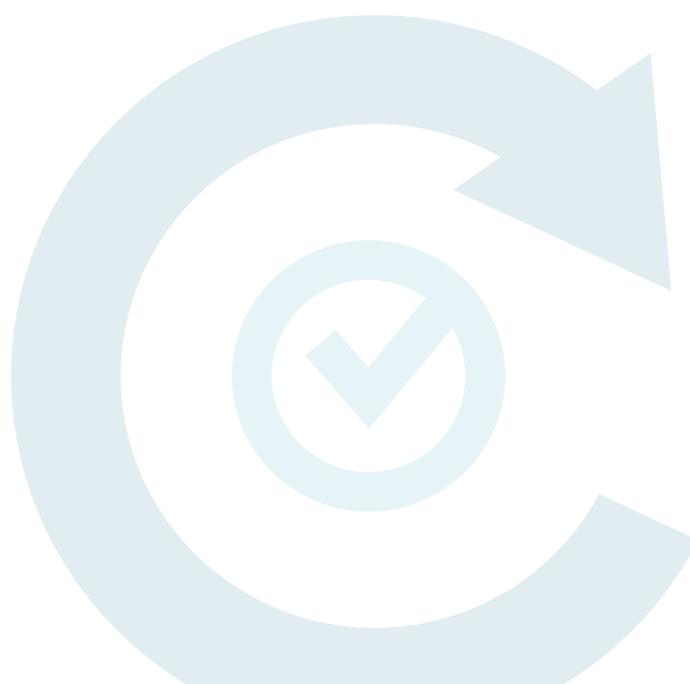


Exhibit 5.

Relevant Audit Scotland outputs in 2021/22

Report	Summary
<p><u>Publication: Fraud and irregularity 2020/21</u> (July 2021)</p>	<p>This report sets out a range of fraud risks that emerged since the start of the Covid-19 pandemic. It also shares information about cases where internal control weaknesses in public bodies have led to fraud and irregularity.</p>
<p><u>Child and Adolescent Mental Health Services blog</u> (August 2021)</p>	<p>In this blog, the Interim Controller of Audit notes the serious concerns which have existed for years about access to children and young people's mental health services. The blog notes that the pandemic's impact has made the need for change more urgent.</p>
<p><u>Covid-19: Tracking the impact of Covid-19 on Scotland's public finances</u> (September 2021)</p>	<p>The Scottish Government estimates it has spent over £8.8 billion of the £9.3 billion allocated to support Covid-19 spending in 2020/21.</p>
<p><u>Strategic risks and issues affecting the Scottish public sector</u> (September 2021)</p>	<p>This highlights the current constitutional, economic, financial, inequalities and human rights, performance and innovation and leadership and governance risks faced across the Scottish public sector.</p>
<p><u>Addressing climate change in Scotland</u> (March 2022)</p>	<p>A summary of key recommendations for public bodies.</p>





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

Reporting to and engaging with the public

26. Our [Progress Report](#) on the 2020/21 work programme summarises our main engagement activity over the year. We promoted our reports through media releases, videos, blogs and animations. We also used supplementary checklists and key facts or technical exhibits to highlight our messages. All our BVARs this year had accompanying newsletters that were distributed to community groups and third sector organisations.

27. [Appendix 3](#) summarises the statistics on report downloads from our website and social media engagement for all our 2021/22 publications.

28. We are trying to promote the messages in our reports more widely by using different formats, such as videos after each Commission meeting, as well as animations and newsletters to accompany individual reports. [Social media](#) is critical in getting these messages to a wider audience. Our [Strategy for 2021–26](#) gives more information on how we promote our work.

Engaging with our other stakeholders

29. It is important that our work is informed by the experiences of our stakeholders. In 2021/22:

- After the publication of each BVAR we met with officers and members leading councils to hear their views on the report and discuss how they will take our findings and recommendations forward.

- We maintained regular dialogue with our main stakeholders including the Minister for Local Government, council leaders and chief executives, the Convention of Scottish Local Authorities (COSLA) and the Improvement Service. In April 2022, the Commission **considered** progress made with [its strategic alliance with the Improvement Service](#), which was established in May 2021.
- In August 2021 and May 2022, we gave evidence to the Scottish Parliament's Local Government Housing and Planning Committee on our local government overview reports.
- As part of our promotional work for our joint report with the Auditor General on [Improving outcomes for young people through school education](#):
 - In September 2021, we attended the Scottish Learning Festival as panel members
 - In November 2021, we gave evidence to the Scottish Parliament's Education Committee
 - In December 2021, we held a joint event with the Improvement Service to explore findings and recommendations with local education leaders.
- We continued to send our newsletters to councillors, third sector organisations and community groups throughout the year (in June 2021, November 2021 and [March 2022](#)).
- As part of our ongoing work on climate change, in July 2022 we took part in a [roundtable discussion](#) with our audit partners and a range of key stakeholders operating in the climate change sector. We discussed the challenges and opportunities for Scotland in delivering the net-zero target.
- We responded to several Scottish Parliament and Scottish Government consultations on key issues affecting local government, including for example, our joint [response](#) with the Auditor General for Scotland on Scottish Government proposals for the National Care Service.

Reflecting stakeholder views in our work

30. Covid-19 has had a significant impact on our work and during the year we reviewed our priorities for 2021/22 onwards. During February and March 2022, we consulted with a range of stakeholders on our work programme. This included council chief executives, chief officers of IJBs, trades unions and third sector representatives. We also consulted with community groups, including Audit Scotland's Equalities and Human Rights Advisory Group and its Community Empowerment Advisory Group (which includes representatives from scrutiny bodies, the voluntary sector, academia and organisations supporting local communities).

31. The Commission considered the consultation responses and revised work programme at its meeting in March 2022. The revised [dynamic work programme](#) has been agreed jointly with the Auditor General for Scotland.

Ensuring quality in our work

Independent quality reviews found that the quality of the audit work that we secure continues to improve

32. All audit work undertaken on our behalf is subject to independent quality review. This involves both internal review and external review by the Institute of Chartered Accountants of Scotland (ICAS). Our Audit Quality and Appointments team, which is part of Audit Scotland but operates independently, reports to us on the quality of audit work delivered by Audit Scotland and by the private accountancy firms we appoint to undertake some of our annual audit work.

33. Each year Audit Scotland publishes a report on the quality of public audit in Scotland. We endorsed this report which was published on 10 June 2022. This year's report continues to identify good practice and areas to improve in audit quality.

Conclusions include:

- The overall scores applied to financial audit quality reviews have improved this year. This provides a clear indication that high-quality standards are being achieved and that quality improvement plans are taking effect.
- The quality of financial audit work by accountancy firms is good and improving in Audit Scotland's Audit Services Group (ASG).
- In response to audit surveys, auditors report a strong, supportive culture within their organisations for performing high-quality audits. However, they also report concerns about having sufficient time and resources to deliver high-quality audits.
- The quality of audit work is good in our national reporting work undertaken by Audit Scotland's Performance Audit and Best Value group.
- Stakeholder feedback shows high levels of satisfaction and indicates that audit work has had impact.

34. To maintain and continue to improve quality, the report recommends further investigation into the common findings and reasons behind ASG and accountancy firm Mazars' quality review gradings in 2020/21 and develop an action plan to address these, including best practice learning.

35. We will continue to work with our audit providers to optimise the quality of the audit work that we secure, to help ensure that we fulfil our responsibilities around public assurance and improvement.



Our members

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



Dr William Moyes
Chair
Appointed until 31 December 2025



Tim Mackay
Interim Deputy Chair
Appointed until 30 September 2023



Andrew Burns
Appointed until 31 July 2026



Andrew Cowie
Appointed until 31 July 2026



Dr Sophie Flemig
Appointed until 30 September 2023



Sheila Gunn
Appointed until 30 September 2023



Christine Lester
Appointed until 31 December 2026



Stephen Moore
Appointed until 30 September 2022



Sharon O'Connor
Appointed until 30 September 2022



Geraldine Wooley
Appointed until 30 September 2023



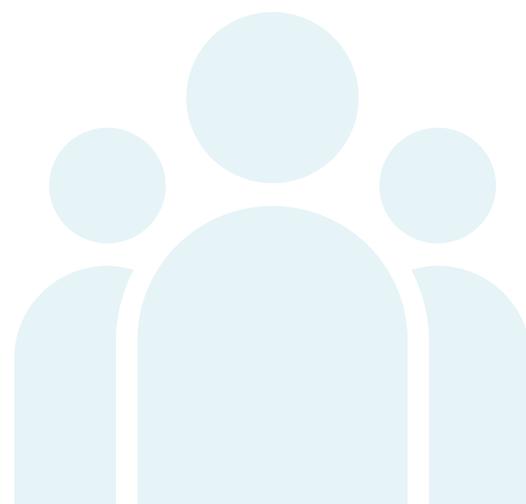
Elma Murray
Interim Chair
Appointment ended on 12 December 2021



Pauline Weetman
Appointment ended on 30 November 2021



Paul Reilly
Secretary to the Commission



Appendix 1

2021/22 work programme: progress report

Here we report on our progress with our 2021/22 work programme, including publications and associated engagement activities.

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.

Audit activity	Publications	Progress and engagement
<p><u>Annual audit reports</u></p> 	<p>Published on our website for:</p> <ul style="list-style-type: none"> • 32 councils • 30 Integration Joint Boards • 11 pension funds • 31 joint boards and joint committees 	<p>Complete (March 2022)</p> <p>Published on our website. Auditors have presented annual audit reports to each council.</p>
<p><u>Local government overview reports</u></p> 	<ul style="list-style-type: none"> • <u>Local government in Scotland Overview 2021</u> (May 2021) • <u>Local government in Scotland: Financial overview 2020/21</u> (March 2022) 	<p>Complete (March 2022)</p> <p>Published on our website with:</p> <ul style="list-style-type: none"> • News release • Video • Key facts animation • Key facts exhibit • Interactive graphics • Supplements and checklists. <p>Reports were also promoted on social media.</p>

Audit activity	Publications	Progress and engagement
<p><u>Best Value Assurance Reports</u></p> 	<p>Published for five councils, including one follow-up report</p> <ul style="list-style-type: none"> • Aberdeen City (June 2021) • East Dunbartonshire (September 2021) • South Ayrshire (October 2021) • Falkirk (January 2022) • Moray follow up (March 2022) 	<p>Complete and continuing</p> <p>Published on our website with:</p> <ul style="list-style-type: none"> • News release • Key facts exhibit • Video highlights • Newsletter issued to local community bodies. <p>Reports were also promoted on social media.</p>
<p><u>Other products</u></p> 	<ul style="list-style-type: none"> • Briefing: Social care briefing (January 2022) • Briefing; Scotland's economy (March 2022) • Update: The impact of Covid-19 on Scottish councils' benefit services (October 2021) • Update: Auditing climate change: An update (October 2021) • Update: Community empowerment: Covid-19 update (October 2021) • Update: Drug and alcohol services (March 2022) 	<p>Complete</p> <p>Published on our website alongside other outputs, including:</p> <ul style="list-style-type: none"> • News release • Key facts • Video animation • Good practice guides. <p>Reports were also promoted on social media.</p>
<p><u>Statutory reports</u></p> 	<p>We published one statutory report this year, that highlighted concerns in relation to governance and transparency at Orkney and Shetland Valuation Joint Board.</p>	<p>Complete</p> <p>Published on our website with news release and distributed to local community bodies.</p> <p>It was also promoted on social media.</p>
<p><u>Other Audit Scotland products</u></p> 	<p>On behalf of the Accounts Commission and Auditor General for Scotland, Audit Scotland published a series of briefing papers and blogs that complement the Commission's wider programme of work.</p>	<p>Complete</p> <p>See paragraphs 16 to 18 for details.</p>

Appendix 2

Progress reported in the 2020/21 annual audit reports (AARs) against our first 25 BVARs

Council Date of BVAR	Progress reported in 2020/21 <u>annual audit reports (AARs)</u>
<u>Inverclyde Council</u> June 2017	In the 2019/20 AAR, six of the ten recommendations had been completed with the remaining four still ongoing. The September 2021 Corporate Policy and Performance Update Report, notes progress made in relation to the four remaining actions (Community Empowerment, Measuring Impact and Outcomes, City Deal and Shared Services).
<u>Renfrewshire Council</u> August 2017	The BVAR made seven recommendations relating to areas for further development including cross party working, community engagement, partnership working, financial sustainability, workforce planning and governance arrangements. Progress in implementing the recommendations continues to be monitored by the Corporate Management Team on an annual basis. The council continues to make positive progress in implementing the BVAR recommendations.
<u>East Renfrewshire Council</u> November 2017	The council continues to make positive progress in implementing the recommendations from the BVAR. Follow-up work around Best Value findings from prior years including equality training, its accommodation strategy and transformation projects has progressed.
<u>West Lothian Council</u> November 2017	Very limited follow-up work on the BVAR recommendations is required. As reported in the 2017/18 AAR, the council had a structured approach to tracking and reporting progress against the BVAR recommendations and by June 2018 essentially all actions had been completed. We note through work undertaken in the year that the council has a number of key characteristics of Best Value in place, including effective performance monitoring and robust governance arrangements.
<u>Orkney Islands Council</u> December 2017	The council reported in 2020/21 that all actions agreed as part of the BVAR had been completed. There are emerging issues in relation to the workforce strategy, management of capital projects and long-term financial planning which need to be addressed.

Council Date of BVAR	Progress reported in 2020/21 <u>annual audit reports (AARs)</u>
<u>East Ayrshire Council</u> May 2018	Based on audit work performed on the four audit dimensions, the auditor is satisfied that the council has robust arrangements in place to secure Best Value and has a clear understanding of areas which require further development.
<u>Fife Council</u> May 2018	Progress against the BVAR recommendations continues to be slow, but three (of eight) are now complete, including developing neighbourhood plans in 2019/20, and managing sickness absence rates and completing a revised integration scheme for Fife Health and Social Care Partnership in 2020/21. The five others are progressing, despite Covid-19.
<u>West Dunbartonshire Council</u> June 2018	The council has addressed the BVAR recommendations and implemented all of its planned improvement actions. The council has effective systems in place to monitor and report its performance and drive continuous improvement. The council continues to make good progress in demonstrating evidence of improvement in its services and has a clear focus on delivering Best Value.
<u>Glasgow City Council</u> August 2018	The BVAR made seven recommendations across a range of areas including performance management, homelessness, equal pay and partnership working. The council established an action plan to address the BVAR recommendations and in March 2020 reported the specific agreed actions as complete, and that ongoing wider work would continue with progress reported within existing governance structures.
<u>Dumfries and Galloway Council</u> November 2018	The council demonstrates a continuous focus on improvement and delivering Best Value. While managing the impact of Covid-19 and the council's response and recovery activity, the council has still demonstrated good progress in relation to the ongoing Best Value and wider improvement activity. The council continues to progress three outstanding actions from the Improvement Plan: revisiting the corporate plan to include the Climate Change priority; reviewing member appointments to outside bodies and embedding the actions from internal audit reviews around financial controls and procurement standing orders.
<u>East Lothian Council</u> November 2018	The council has made limited progress in addressing the Best Value improvement plan actions due to Covid-19. After publication of the BVAR, the council adopted a 2018-20 Improvement Plan. The Improvement Plan has been revised and updated annually. The 2021/22 Plan notes that limited progress has been made against the improvement actions, as the council continued to operate in business continuity plan mode throughout 2020/21, with non-critical actions put on hold. Revised timescales and deadlines have been given to all the improvement actions with a target to be completed by 2022.

Council Date of BVAR	Progress reported in 2020/21 <u>annual audit reports (AARs)</u>
<u>South Lanarkshire Council</u> March 2019	<p>The council continues to make positive progress in implementing the ten recommendations from the 2018/19 BVAR. Four are now complete (two concluded in 2019/20 and two in 2020/21), and five more are nearing completion. One recommendation on elected member training is on-going. Best Value is a continuous process. This is recognised by the council, with some of the recommendations being progressed further into longer-term improvements. We will continue to monitor the impact of the improvements made.</p>
<u>Stirling Council</u> April 2019	<p>BVAR recommendations were followed up in the 2019/20 annual audit and it was reported that the council had made positive progress. This continues to be the case in 2020/21, although a number of agreed actions have been delayed as the council focussed on responding to the pandemic. These include the implementation of an interactive public performance monitoring tool and a digital staff engagement tool. Further progress has since been made on both of these actions.</p>
<u>North Lanarkshire Council</u> May 2019	<p>Good progress has been made to address recommendations in the BVAR. Covid-19 affected performance reporting, but there is a new Business Intelligence Hub with the aim of increasing capacity to collect and report on performance information. Reasonable progress has been made on sharing good practice in housing across Social Care services, workforce planning and self-evaluation framework development.</p>
<u>Clackmannanshire Council</u> June 2019 progress report	<p>The council has continued to make progress on the BVAR recommendations with a clear focus on the 'Be the Future' transformation programme. Performance reporting during 2020/21 was appropriate and the LGBF data demonstrates improvement across a number of areas.</p>
<u>Midlothian Council</u> July 2019	<p>The council has made progress against the BVAR recommendations, despite the challenging period since the BVAR was published. Seven of the eight recommendations are marked green. One recommendation (elected member training) is marked amber, reflecting the planned timing of training following the local government elections.</p>
<u>Perth and Kinross Council</u> August 2019	<p>Audit work covered the transformation programme, medium and long-term planning, EU withdrawal and equalities. It concluded that the council has reasonable procedures and practices in place to support a positive conclusion. Overall, the council is working towards achieving areas of Best Value where they are recognised, and there is a positive attitude towards maintaining this pace. The council's transformation programme continues to progress positively, though as suggested in the council's most recent BVAR, it will need to keep up with the pace expected.</p>

Council Date of BVAR	Progress reported in 2020/21 <u>annual audit reports (AARs)</u>
<u>Scottish Borders Council</u> October 2019	<p>The council has identified 40 actions to address the seven BVAR recommendations from October 2019. The council report that progress against the 40 actions supporting the recommendations has been slow as the officers responsible for the implementation were heavily involved in the response to the Covid-19 pandemic. Of the actions, 30 per cent are fully complete, 60 per cent are partially complete and the remainder are less than 20 per cent complete.</p>
<u>Highland Council</u> January 2020	<p>The council approved its BVAR Improvement Plan in March 2020. The council has made good progress in implementing its BVAR Improvement Plan actions, despite challenges from the Covid-19 pandemic. But further work is required to fully deliver on these. Three of the seven recommendations are complete or on target and four are delayed, primarily due to the implications of Covid-19. Of all actions in the Best Value improvement plan, 69 per cent are complete and on target.</p>
<u>Argyll and Bute Council</u> May 2020	<p>The council has made good progress against its BVAR recommendations, despite the challenging environment. The BVAR was published at a time when the council were focussed on the response to Covid, meaning progress in implementing agreed actions was delayed.</p> <p>A Best Value action plan was presented to the audit and scrutiny committee in March 2021. Improvements have been made in some areas, but is more limited in others, due to the impact of Covid-19. The council should review the BVAR action plan to revise actions and key dates to inject pace and momentum into the work.</p>
<u>North Ayrshire Council</u> June 2020	<p>The council has continued to make good progress with transformation, in particular the development of the Recovery and Renewal Strategy and Renewal Programme, in response to the Covid-19 pandemic. Auditors noted that a comprehensive Transformation Benefits Realisation Monitoring Framework has been developed, as recommended in the BVAR audit report, and a clear set of governance arrangements are in place.</p>
<u>Moray Council</u> August 2020, follow up March 2022	<p>As reported in our follow up report in March 2022, the council approved a BVAR strategic action plan in October 2020 to address the findings and the recommendations of the BVAR published in August 2020. The council routinely monitors and reports progress against its plan. By September 2021, the council had reported that the short-term actions were largely complete and is moving to address medium- and long-term actions. The council has made progress in some important areas, while dealing with the ongoing demands of the Covid-19 pandemic but ongoing challenges remain. Further work was reported in a follow up report: see page 14.</p>
<u>Dundee City Council</u> September 2020	<p>Good progress has been made against many recommendations in the BVAR, but this has been impacted by Covid-19. An update in April 2021 noted that three of the of 31 actions were complete and four were behind schedule due to Covid-19.</p>

Council Date of BVAR	Progress reported in 2020/21 <u>annual audit reports (AARs)</u>
<u>Aberdeenshire Council</u> October 2020	Work undertaken in response to the BVAR provides a good foundation to go forward. The new arrangements need to be refined and embedded to enable a culture of continuous improvement to be demonstrated and supported. The overall pace of change has been slower than intended by the council.
<u>City of Edinburgh Council</u> November 2020	Overall progress has been made against all of the BVAR recommendations. Approaches to addressing the recommendations have been confirmed, it is now important that further detailed work is completed to support these approaches.

Source: 2020/21 Annual Audit Reports, and information provided by appointed auditors.

Appendix 3

Accounts Commission 2021/22 report downloads and social media statistics

Report	Publication date	Report downloads ¹	Social media views ²	Social media engagement ³
<u>Local government in Scotland Overview 2021</u>	May 2021	3,749 (2,565)	32,132	1.8%
<u>Social care</u>	June 2021	1,955	32,555	1.7%
<u>Best Value Assurance Report: Aberdeen City Council</u>	June 2021	1,106	3,414	3.5%
<u>Accounts Commission Strategy 2021-26</u>	September 2021	722	3,211	2.8%
<u>Best Value Assurance Report: East Dunbartonshire Council</u>	September 2021	590	2,090	4.4%
<u>The impact of Covid-19 on Scottish councils' benefit services</u>	October 2021	379	n/a	n/a
<u>Auditing climate change: An update</u>	October 2021	756	12,593	2.2%
<u>Best Value Assurance Report: South Ayrshire Council</u>	October 2021	673	2,921	2.7%
<u>Community empowerment: Covid-19 update</u>	October 2021	2,517	42,201	1.7%
<u>Best Value Assurance Report: Falkirk Council</u>	January 2022	911	1,698	6.8%
<u>Social Care Briefing</u>	January 2022	2,278	18,630	3.4%

Report	Publication date	Report downloads ¹	Social media views ²	Social media engagement ³
<u>Best Value Assurance Report: Moray Council - progress report</u>	March 2022	304	2,214	3.0%
<u>Drug and alcohol services: An update</u>	March 2022	855	16,035	4%
<u>Local government in Scotland: Financial overview 2020/21</u>	March 2022	770 (3,738)	16,503	2.3%
<u>Scotland's economy: Supporting businesses through the Covid-19 pandemic</u>	March 2022	545	7,693	10.4%
<u>The 2020/21 audit of Orkney and Shetland Valuation Joint Board</u>	March 2022	268	1,800	5.4%

Key	Report downloads	Social media views	Social media engagement
Lower	<500	<2,000	<2%
Medium	500–2,000	2,000–20,000	2–4%
Higher	>2,000	>20,000	>4%

Notes: All data as of end of March 2022.

1. Number for equivalent report in 2020/21 shown in brackets
2. Across all social media platforms.
3. Figures represent the percentage of shares, likes or comments per person viewing the social media post.

Annual report

2021/22

The Accounts Commission's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit: www.audit-scotland.gov.uk/accessibility

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