

# Overview 2022

## Local government in Scotland

### 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 – Overview.

The financial overview report is published in December/January each year and assesses the financial position and issues for local government. The second overview report is published after the financial overview each year. It builds on its findings and reports on the wider performance and challenges facing local government.

In the Local government overview 2022, we will comment on:

- the main socio-demographic and economic issues facing local government and how these have been impacted by the Covid-19 pandemic
- current and new national policy and legislation and how this links to pandemic recovery
- changes in councils' leadership and governance arrangements

- how councils have managed the impact of Covid-19 on staff and workforce planning
- the recovery and renewal of services, including prioritisation and innovation
- collaboration and partnership working at a national and local level
- the impact of Covid-19 on council performance in key service areas
- communities' contributions to response and recovery
- the impact of the Covid-19 pandemic on inequalities.

### Why is this audit important?

Councils have a critical role in providing vital services which communities depend on. They have played a central role, working alongside communities and partners, to address the unprecedented challenges created by Covid-19 and this will continue as we move from the response phase to planning and delivery of recovery and renewal.

Councils spend around £20 billion of public money each year and local government is one of Scotland's largest employers with over 200,000 staff. Demand for services and pressure on budgets continue to increase, and along with the ongoing impact of the Covid-19 pandemic, makes good fiscal

planning, management and governance as critical as ever. The current and emerging pressures facing the Scottish public sector mean it is important to report publicly on how local government in Scotland is managing these challenges, alongside the longer-term impacts of Covid-19 on the economy, communities and public services.

## How will we carry out this audit?

Our report will draw on the audited annual accounts and annual audit reports of councils, where available. We will also draw on information from the local auditors, national performance audit reports, and information from other sources including published data.

## 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 timetable

We will publish the Local government in Scotland – Overview 2022 report in May 2022. Alongside the report, we also intend to provide a checklist of useful questions for councillors.

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

## Contact

For further information on the local government overview reports contact Blyth Deans, Audit Manager, on 0131 625 1953 or [bdeans@audit-scotland.gov.uk](mailto:bdeans@audit-scotland.gov.uk)



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