

## Summary of responses to the Coronavirus (COVID-19) outbreak from scrutiny bodies in Scotland

Scrutiny body	Date	Response
Audit Scotland / Accounts Commission	20/3/20	<p><a href="#">COVID-19: How Audit Scotland is working</a></p> <p>We want to assure auditors and the public sector organisations they audit that we are supporting a pragmatic and flexible approach.</p> <p>Where there are statutory deadlines for annual accounts preparation and these are not achieved as a result of Covid-19 related issues, we encourage audited bodies to disclose the circumstances. If auditors report missed accounts deadlines, they will provide full context. Audit reporting deadlines are mainly for the Auditor General and the Accounts Commission to determine and, again, there will be flexibility to take account of local circumstances.</p> <p>Because the position across and within sectors will vary, we are not issuing revised audit deadlines. It will be for individual audit engagement leads to continue dialogue with audited bodies and to decide how best to proceed with audit work. Consistent with the FRC guidance, we want to stress to auditors that the current situation should not undermine the delivery of high-quality audits, even if that means delayed financial reporting. We would be grateful if audit engagement leads could keep Audit Scotland informed via <a href="#">this email link</a>.</p> <p>We are also assessing the impact of this situation on our programme of performance audits and Best Value Assurance Reports, taking account of the progress of the audit work and the subject matter. Here too, we want to assure auditors and audited bodies that we are taking a pragmatic and flexible approach. Our audit teams are in contact with organisations involved in these aspects of our work or will be in touch soon.</p> <p>The Auditor General, the Accounts Commission, Audit Scotland and auditors are sensitive to the pressures on audited bodies and the vital services they provide. Together, we will look to defer and minimise the impact of audit. We would also wish to emphasise that strong financial management and good governance are more important than ever at this difficult time, over the financial year-end and into 2020/21.</p>
Care Inspectorate	17/3/20	<p><a href="#">Care Inspectorate Guidance for Services</a></p> <p>Over the past week we have taken the decision to scale down our inspections during this time and put in place arrangements which will involve gathering information, assessing the level of risk in care services and establishing assurances about the quality of care people experience. We</p>

		<p>are only making visits to services when absolutely necessary. We are also operating in a similar manner around complaints. We intend to be flexible around our registration practice where we may have to register different facilities as time goes on. We will prioritise our registration work to support the national response and the sustainability of services.</p> <p>At this extremely challenging time, we will support services in their need to apply flexibility and judgement around staffing to ensure the safety and wellbeing of people experiencing care. We recognise that services will need to be creative and make use of a wider range of resources, including potentially staff from other public services and volunteers.</p>
<p><b>Education Scotland</b></p>	<p>25/3/20</p>	<p><a href="#">Education Scotland update regarding COVID 19</a></p> <p>At Education Scotland we appreciate the pressures and uncertainty currently facing education establishments due to the changing situation with COVID-19. We also appreciate that education establishments may experience a reduction in staffing numbers during this time with the need to protect staffing levels.</p> <p>During this period, we believe it is vitally important that staff working in education can focus entirely on their establishment, on supporting their colleagues, pupils and local community, and provide support where needed. We are stopping professional learning activities and events, conferences and training as well as all ELC and school inspections, QUIPE visits to independent schools and college Progress Visits from Monday 16<sup>th</sup> March.</p> <p>During our scrutiny visits, our HM Inspectors work closely with pupils, staff, parents and communities for a sustained period of time and we believe our decision to pause this activity for this period will allow schools and education establishments to focus on their local business continuity plans and to support their staff, young people and communities.</p>
<p><b>Healthcare Improvement Scotland</b></p>	<p>24/3/20</p>	<p><a href="#">Healthcare Improvement Scotland response to COVID-19</a></p> <ul style="list-style-type: none"> <li>• pausing a range of activities across our work programme - for a period of three months we are suspending all our work that requires engagement with front line healthcare professionals via reports, meetings, events, evidence or peer review or consultation.</li> <li>• focusing our own activities on providing support to the system where it is needed - refocusing HIS work to provide national support for COVID-19 preparation and response, and</li> <li>• releasing both clinical and non-clinical staff to deployment across system response to support patient care - we are releasing registered clinical professionals currently on secondment with us to allow them to return to their substantive boards and integration authorities. We are also exploring opportunities to deploy Healthcare</li> </ul>

		Improvement Scotland administrative, programme management or clinical staff.
Her Majesty's Fire Service Inspectorate	27/3/20	<p>Her Majesty's Fire Service Inspectorate in Scotland is suspending routine inspection fieldwork activity, however, work will continue to conclude inspections where the fieldwork has already been completed, such as the local area inspection of the City of Edinburgh and the Thematic Inspection of Command and Control. The Thematic Inspection of the Training of Retained Duty System Personnel will be laid in Parliament as planned on 31 March 2020.</p> <p>In order to minimise the impact of our inspection role we have implemented the following:</p> <ul style="list-style-type: none"> <li>➤ Currently all 'face to face' contact within our inspection regime and our observations within Board Meetings etc. has been suspended, with scrutiny is being undertaken through observation of Meeting minutes and documents.</li> <li>➤ The full 2020/21 programme of Thematic Reviews and Local Area Inspections is being revised so that work can currently be undertaken on all of the three Thematic Reviews through a desktop study of data and documents, which will enable us to be prepared and 'starburst' our fieldwork when conditions become more relaxed.</li> </ul> <p>HMFSI are working closely with the Scottish Fire &amp; Rescue Service to give independent assurance on the suitability and effectiveness of their Emergency Plans and Policies during this challenging time.</p> <p>The Inspectorate is keeping in close contact with the SFRS to offer its assistance in any form that they might require, to ensure that they can fulfil their roles and responsibilities for the safety of their communities.</p> <p>Although HM Fire Service Inspectorate in Scotland has a statutory duty to provide independent assurance to the Scottish public and Scottish Ministers, on the efficient and effectiveness of the Scottish Fire and Rescue Service, it is mindful that currently these are unusual times. We are therefore undertaking a sympathetic view for the immediate future and are keeping the line of scrutiny within our inspection regime flexible.</p>
Her Majesty's Inspectorate of Constabulary in Scotland	19/3/20	<p><a href="#"><u>HMICS suspends routine inspections of Police Scotland and Scottish Police Authority</u></a></p> <p>Her Majesty's Inspectorate of Constabulary in Scotland is suspending routine inspection activity due to the ongoing coronavirus pandemic. Joint inspection work, which we carry out with the Care Inspectorate and others, has already been halted meantime.</p> <p>HMICS has a statutory duty to assess the state, effectiveness and efficiency of both Police Scotland and the Scottish Police</p>

		<p>Authority, which we will continue to fulfil in a way that minimises the impact on police resources when they are carrying out crucial work during this challenging time. We will liaise with Police Scotland, the Scottish Police Authority, and the Scottish Government on an ongoing basis, and will keep the approach to scrutiny of policing in Scotland under review.</p>
<p>Her Majesty's Inspectorate of Prisons for Scotland</p>	<p>24/3/20</p>	<p><a href="#">HMIPS Approach to COVID-19</a></p> <p>We have:</p> <ul style="list-style-type: none"> <li>• postponed our full inspections schedule and replaced with proposed 'liaison visits' by a very small team</li> <li>• from 24<sup>th</sup> March suspended visits to establishments by IPM volunteers. We were already experiencing 90% loss of potential volunteers.</li> </ul> <p>Our guidelines to our teams are to 'do no harm', stay safe' and 'take personal responsibility'. Part of that is if there is a suspected case in the establishment we consider either not visiting the establishment for 7-14 days OR not visiting the area for 14 days.</p> <p>Should the SPS believe we are adding risk by our visits, we will take this very seriously and undertake a risk assessment where this is flagged to determine involvement. We have asked the Scottish Prison service to provide daily alerts for isolated cases so we can determine our volunteer involvement (if we have any volunteers).</p> <p>We are looking to develop guidelines for our volunteers to undertake dip sampling of records and a series of improvement projects, A risk assessment process and framework for HMIPS inspection liaison visits is being developed. We will only consider conducting a liaison visit when we believe the urgency to visit outweighs our precautions related to the coronavirus.</p> <p>We have encouraged remote working with twice-weekly Skype calls between the HQ team.</p> <p>We will continue to publish weekly updates to our IPM volunteers reiterating these messages.</p>

Her Majesty's Inspectorate of Prosecution in Scotland	19/3/20	<p>We are effectively pausing our scrutiny programme. We are mid-inspection on a follow-up to our previous thematic review of the investigation and prosecution of sexual offences. We are going to assess what evidence we have gathered so far and if it looks likely that we can't complete our fieldwork for some time, we'll consider whether it might be possible to draft a report based on that. Aside from that, we are using the time to scope and plan future inspections.</p>
Scottish Housing Regulator	18/3/20	<p><a href="#"><u>Regulator makes immediate changes to its regulatory approach in response to Coronavirus</u></a></p> <p>We recognise the unprecedented circumstances that social landlords are facing as a consequence of the pandemic and that they will be working very hard to manage and mitigate the impact on their operations and to safeguard their tenants, people who are homeless and other service users. We appreciate that this means that landlords will be prioritising that work over other more routine activity. We will now align our regulatory approach to these new circumstances.</p> <p><b>Reporting the impact of Coronavirus (COVID-19)</b>  From today, we will move our focus to monitoring the impact of Coronavirus (COVID-19) on social landlords. Landlords (including local authorities providing homelessness services only) must notify us of any changes to service levels (including closure of offices or facilities to the public), significant service disruption or financial impact as a consequence of Coronavirus (COVID-19). We will use this information to identify emerging issues and serious risks to tenants, people who are homeless and other service users. We then will provide the Scottish Government with regular situation reports to help in its coordination of the national response to the pandemic.</p> <p><b>Changes to our regulatory approach</b>  We are postponing the publication of updated Engagement Plans planned for 31 March 2020 for all landlords other than for the most critical cases. We will shortly publish updated Engagement Plans for those landlords. We are postponing all but the most critical regulatory engagements to allow landlords and us to focus on the most serious existing risks or those that emerge from the current pandemic.</p> <p>We are also extending the timescales for all landlords to submit the Annual Return on the Charter and for RSLs to submit the Five Year Financial Projections and the Loan Portfolio Return to the end of July. We will keep this date under review as the current situation develops. We will contact all local authorities soon on arrangements for monitoring the impact of the pandemic on services for people who are homeless. We will continue to work</p>

closely with the Scottish Government and landlord representative bodies to coordinate our response to the current situation.