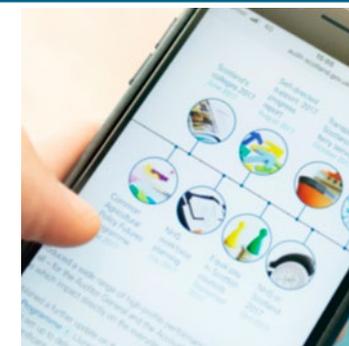


Our work programme

2019/20 to 2023/24

AUDITOR GENERAL 

ACCOUNTS COMMISSION 



AGS – Auditor General for Scotland

AC – Accounts Commission

Joint – Auditor General and Accounts Commission

	2019/20	2020/21	2021/22 provisional	2022/23 provisional	2023/24 provisional
Overview reporting 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland's colleges (AGS) Local government financial overview (AC) Local government overview: Challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland's colleges (AGS) Local government financial overview (AC) Local government overview: Challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland's colleges (AGS) Local government financial overview (AC) Local government overview: Challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland's colleges (AGS) Local government financial overview (AC) Local government overview: Challenges and performance (AC) 	<ul style="list-style-type: none"> NHS in Scotland (AGS) Scotland's colleges (AGS) Local government financial overview (AC) Local government overview: Challenges and performance (AC)
Audits of Best Value 	<ul style="list-style-type: none"> 7 BVARs (AC) <ul style="list-style-type: none"> Highland Council Midlothian Council North Lanarkshire Council Perth and Kinross Council Scottish Borders Council South Lanarkshire Council Stirling Council Clackmannanshire Council BVAR follow-up 	<ul style="list-style-type: none"> 7 BVARs (AC) <p>To be confirmed following the 2019/20 Shared Risk Assessment (SRA) process</p>	<ul style="list-style-type: none"> 6 BVARs (AC) <p>To be confirmed following the 2020/21 SRA process</p>	<p>End of five-year appointment cycle.</p> <p>To be confirmed following 2021/22 SRA process</p>	<p>New appointment cycle. Approach to Best Value audit in councils to be agreed.</p> <p>To be confirmed following 2022/23 SRA process</p>

	2019/20	2020/21	2021/22 provisional	2022/23 provisional	2023/24 provisional
Performance audits 	<ul style="list-style-type: none"> Enabling digital government (AGS) Finances of Scottish universities (AGS) NHS workforce 2: Primary care clinical workforce (AGS) Scottish Public Pensions Agency (AGS) Social security (AGS) Scotland's City Region and Growth Deals (Joint) Early learning and childcare – follow up (Joint) EU withdrawal (Joint)* Revenue financing of assets: the Non-profit distributing (NPD) and Hub models (Joint) 	<ul style="list-style-type: none"> Social security (AGS) Skills planning and investment (AGS) Affordable housing (Joint) Commonwealth Games legacy (Joint) Educational outcomes (Joint) Waste management (Joint) Outcomes for children with additional support needs (Joint) Social care sustainability (Joint) Digital progress in local government (AC) Supporting economic growth: the role of local authorities (AC) 	<ul style="list-style-type: none"> Development of Scotland's new agriculture and fishing policy (AGS)* Fair access to higher education (AGS) Social security (AGS) City Deals 2 (Joint) Community justice (Joint) Digital services: learning or justice (Joint or AGS) Early learning and childcare series (Joint) Improving outcomes for looked after children and young people (Joint) Workforce planning post-EU withdrawal (Joint)* Local government services (AC)** 	<ul style="list-style-type: none"> Digital in health (AGS) Social security (AGS) Strategic capital investment (AGS) Supporting economic growth: Enterprise and Skills Review (AGS) Housing for an older population (Joint) Mental health (Joint) Progress in addressing child poverty (Joint) Replacing structural funds (Joint)* Local government services (AC)** 	<ul style="list-style-type: none"> Climate change plan (AGS) Digital: progress against digital strategy (AGS) Public energy company (AGS) Scottish investment bank (AGS) Social security (AGS) Support to rail services (AGS) Health and social care 3 (Joint) Local government services (AC)**

Cont.

Notes:

* the scope, scale and timing of any audit work subject to developments in this area

** programme of audits focusing on 'core' local government services (e.g. leisure, libraries, burials, regulatory services, community transport)

	2019/20	2020/21	2021/22 provisional	2022/23 provisional	2023/24 provisional
How Councils Work 	<ul style="list-style-type: none"> Safeguarding public money 	<ul style="list-style-type: none"> To be confirmed 	<ul style="list-style-type: none"> To be confirmed 	<ul style="list-style-type: none"> To be confirmed 	<ul style="list-style-type: none"> To be confirmed
Impact reports 	<ul style="list-style-type: none"> NHS workforce planning (AGS) Transport Scotland's ferry services (AGS) Self-directed support follow-up (Joint) Equal pay in councils (AC) 	<ul style="list-style-type: none"> Forth replacement crossing (AGS) Scottish Fire and Rescue Service: an update (AGS) Superfast broadband for Scotland (AGS) Children and young people's mental health (Joint) Councils' use of arm's-length organisations (AC) 	<ul style="list-style-type: none"> Enabling digital government (AGS) Finances of Scottish universities (AGS) NHS workforce 2: Primary care clinical workforce (AGS) Skills planning and investment (AGS) Scotland's City Region and Growth Deals (Joint) EU withdrawal (Joint) Revenue financing of assets: the Non-profit distributing (NPD) and Hub models (Joint) 	<ul style="list-style-type: none"> Commonwealth Games legacy (Joint) Educational outcomes (Joint) Affordable housing (Joint) Outcomes for children with additional support needs (Joint) Social care sustainability (Joint) Waste management (Joint) Digital progress in local government (AC) Supporting economic growth: the role of local authorities (AC) 	<ul style="list-style-type: none"> Development of Scotland's new agriculture and fishing policy (AGS) Fair access to higher education (AGS) City Deals 2 (Joint) Community justice (Joint) Digital services: learning or justice (Joint or AGS) Early learning and childcare series (Joint) Improving outcomes for looked after children and young people (Joint) Workforce planning post-EU withdrawal (Joint) Accounts Commission performance audit (AC)**

Further information on our work programme is available at www.audit-scotland.gov.uk/our-work/our-work-programme 

Impact report publication dates may change in response to significant policy developments that impact on audit recommendations and the final scheduling of the original audit work / report publication.



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